



Lansing Community College Board of Trustees

**Regular Meeting
April 21, 2025
6:00 p.m.**



Mutual Commitments *LCC Board OF Trustees*

We, the LCC Board of Trustees, will

Uphold the public's trust

Understand, then to be understood

Attend meetings & be prepared to fully engage

Keep confidential matters confidential

Avoid conflicts of interest & act in an ethical manner

Refrain from personal comments & respect others' views

Present views positively & constructively

Vote our conscience & honor final Board decisions

Build strong relationships with Trustees and President

Seek views of other Trustees

Seek & accept constructive comment

Trust each other & be worthy of that trust

Honor the roles of Trustees, the Chair and President

Respect the role of Chair as Board spokesperson

Support the role of President as College spokesperson

Continually learn through professional development

Reflect as a means to grow and improve

Be role models for students

Adopted June 18, 2007

BOARD OF TRUSTEES



Angela Mathews
Chair
2023 - 2028



Steve Robinson, Ph.D.
President of the College



Terrence L. Frazier
Vice Chair
2025 - 2030



Robert E. Proctor
Treasurer
2023 - 2028



LaShunda Thomas
Secretary
2021 - 2026



Noel Garcia, Jr.
Trustee
2025 - 2028



Hope M. Lovell
Trustee
2025 - 2026



Chatum Taylor
Trustee
2025 - 2030



AGENDA

BOARD OF TRUSTEES MEETING

April 21, 2025

6:00 p.m.

Regular Meeting

- I. Call to Order by Chair
- II. Roll Call by Executive Assistant/Liaison to the Board
- III. Pledge of Allegiance
 - A. Trustee Noel Garcia, Jr.
- IV. Approval of Minutes
 - A. March 17, 2025, Board of Trustees Meeting
- V. Additions/Deletions to the Agenda
- VI. Limited Public Comment Regarding Agenda Items
- VII. President's Report
 - A. Informational
 1. President's Report
- VIII. Consent Agenda – Action Items
 - A. Board of Trustees Employees'
 1. Expenses – April 2025
 2. Time Reporting – April 2025
 - B. Request for Proposal
 1. Campus-Wide Radio Frequency System
 - C. Sublease between Lansing Community College and Capital Area Michigan Works
- Addendum #7
- IX. Monthly Monitoring Report
 - A. Monthly Financial Statements
 - B. Monthly Police Department Report

- X. Linkage Planning/Implementation
 - A. Community Linkage
 - 1. Chair's Report
 - B. Board Member Report
 - 1. Foundation Board Report – Terrence Frazier/Noel Garcia
- XI. Unfinished Business
- XII. New Business
- XIII. Public Comment
- XIV. Board Comments
- XV. Closed Session
- XVI. Adjournment

Approval of Minutes



LANSING COMMUNITY COLLEGE
BOARD OF TRUSTEES
March 17, 2025

Regular Meeting
Unadopted Meeting Minutes

Call to Order

The meeting was called to order at 6:03 p.m.

Roll Call

Present: Frazier, Lovell, Mathews, Proctor, Taylor, Thomas
Absent: Garcia

Pledge of Allegiance

Trustee Lovell led the Pledge of Allegiance.

The Chair requested a moment of silence in honor of Noel Garcia, Sr.

Approval of Minutes

IT WAS MOVED BY Trustee Lovell and seconded by Trustee Proctor that the minutes of October 7, 2024, Audit Committee Meeting, March 3, 2025, Audit Committee Meeting, and the February 17, 2025 Regular Meeting be adopted.

Roll call vote:

Ayes: Taylor, Proctor, Lovell, Thomas, Mathews, Frazier

Nays: None

Absent: Garcia

The motion carried.

Additions/Deletions to the Agenda

There were no additions/deletions to the Agenda.

Limited Public Comment Regarding Agenda Items

Mark Kelland: Mark Kelland addressed the Board regarding RFP for External Auditing Services and Internal Auditing Services. He asked if the audits could be made available to the campus.

President's Report

President Robinson presented the March 2024 President's report to the Board.

Consent Agenda – Action Items

The following items were presented under the consent agenda:

- A. Board of Trustees Employees'
 - 1. Expenses – February 2025
 - 2. Time Reporting – February 2025
- B. Cooperative Purchase
 - 1. Elevator Maintenance Services
 - 2. Network Access Switches
- C. Professional Development Leave Request
 - 1. Robert Fernholz
- D. Request for Proposal
 - 1. External Auditing Services
 - 2. Internal Auditing Services

IT WAS MOVED BY Trustee Proctor and seconded by Trustee Taylor that the Consent Agenda be approved.

Roll call vote:

Ayes: Mathews, Lovell, Thomas, Frazier, Proctor, Taylor
Nays: None
Absent: Garcia

The motion carried.

Monthly Monitoring Report

The following monitoring reports were presented:

- A. FY 2026 Estimate of Taxes and Appropriation Necessary
- B. Monthly Financial Statements
- C. Monthly Police Department Report

D. Report Regarding Diversity of Employees

There was a Board discussion on the monitoring reports.

Linkage Planning/Implementation

Committee Report – Audit Committee

Trustee Proctor stated that the Audit Committee met on March 3, 2025, to discuss the review of Title IX Compliance.

Board Member Reports – Foundation Board Update

Trustee Frazier gave a brief Foundation Board update.

- The alumni committee has selected the 2025 LCC Distinguished Alum. More details will be shared next month.
- The Employee Development Fund Committee will select employees for professional and personal enrichment grants tomorrow.
- Liz and Tom Brott have established an endowment of \$30,000 to support students in public service.

Unfinished Business

There was no Unfinished Business.

New Business

There were no new items of business.

Public Comment

Melissa Kaplan: Melissa Kaplan addressed the Board regarding the upcoming events at LCC.

Board Comment

Trustees Lovell, Thomas, and Proctor made comments.

Closed Session

IT WAS MOVED BY Trustee Frazier and seconded by Trustee Proctor that the Board

entered into a Closed Session for the purpose of discussing strategies and negotiation sessions connected with collective bargaining agreements under Section 8(c) of the MI OMA.

Roll call vote:

Ayes: Proctor, Taylor, Lovell, Thomas, Frazier, Mathews

Nays: None

Absent: Garcia

The motion carried.

The Board entered into a Closed Session at 6:50 p.m.

The Board returned to an Open Session at 8:09 p.m.

Roll Call:

Present: Frazier, Lovell, Mathews, Proctor, Taylor, Thomas

Absent: Garcia

Adjournment

IT WAS MOVED BY Trustee Frazier and seconded by Trustee Thomas that the meeting be adjourned.

Ayes: Frazier, Lovell, Mathews, Proctor, Taylor, Thomas

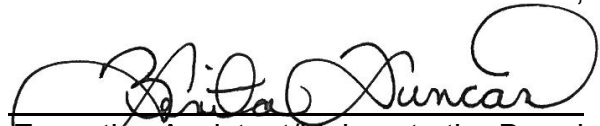
Nays: None

Absent: Garcia

The motion carried.

The meeting adjourned at 8:10 p.m.

Submitted,


Executive Assistant/Liaison to the Board
Benita Duncan

Consent Agenda Action Items

**Lansing Community College – Board of Trustees
April 21, 2025**

Agenda Item: Board Employee Expenses – April 2025

Presented for Action

PURPOSE

To approve the Board's employees' expenses for the month of March 2025.

BACKGROUND

This information is provided to the Board of Trustees for approval of expenses relating to those employees who directly report to the Board.

IMPLICATIONS

Financial:

The College's procedure states that an employee's supervisor must approve the expenses of the employee.

Strategic Plan:

The College's financial planning, forecasting, and annual budget provide resources for all of the strategic plan's goals. Accurate and timely financial reporting is a key component of that process.

Human Resources:

None

RISKS

N/A

OTHER OPTIONS/ALTERNATIVES

N/A

RECOMMENDATIONS

The Administration respectfully requests the Board of Trustees ratify the monthly expenses of the employees who report to the Board.

ATTACHMENTS:

1. Attachment A – Monthly Expenses - Executive Assistant & Liaison to Board
2. Attachment B – Monthly Expenses - President

**Lansing Community College
Board of Trustees - Detail Expenses
Month Ending March 31, 2025**

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
31-Mar-25	General - Operations	\$ 30	Phone_2025_Mar_Accrual	Lansing Community College
Total		\$ 30		
Chargeback Print & Copy				
1-Mar-25	General - Operations	\$ 11	Print Copy_2025_Feb	Lansing Community College
1-Mar-25	General - Operations	\$ 99	Materials Management Print_2025_Feb	Lansing Community College
Total		\$ 110		
	Grand Total	\$ 140	Institutional Expenses	
Audit Services				
26-Mar-25	General - Operations	\$ 2,223	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
Total		\$ 2,223		
	Grand Total	\$ 2,223	Professional Fees	
Commercial Printing/Publication				
26-Mar-25	General - Operations	\$ 278	Board Meeting Materials	Allegra Print Mail Lansing
26-Mar-25	General - Operations	\$ 597	February Board Meeting Materials	Allegra Print Mail Lansing
26-Mar-25	General - Operations	\$ 686	March Board Meeting Materials	Allegra Print Mail Lansing
Total		\$ 1,560		
	Grand Total	\$ 1,560	Purchased Services	
Software & Site Licenses				
13-Mar-25	General - Operations	\$ 4,373	Document Management Software	Doctract
TOTAL		\$ 4,373		
Supplies				
26-Mar-25	General - Operation	\$ 125	Bereavement Flowers	Hyacinth House
TOTAL		\$ 125		
	Grand Total	\$ 4,498	Supplies & Non-Capital Equipment	
Travel Lodging				
26-Mar-25	A Mathews	\$ 499	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	C Taylor	\$ 386	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	H Lovell	\$ 463	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	L Thomas	\$ 427	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	N Garcia	\$ 469	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	R Proctor	\$ 392	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	T Frazier	\$ 463	MCCA Summer Conference	Mission Point Mackinac Island
Total		\$ 3,098		
Travel Meal Allowance				
5-Mar-25	A Mathews	\$ 317	ACCT National Legislative Summit	A Mathews
5-Mar-25	C Taylor	\$ 199	ACCT National Legislative Summit	C Taylor
5-Mar-25	H Lovell	\$ 160	ACCT National Legislative Summit	H Lovell
5-Mar-25	L Thomas	\$ 317	ACCT National Legislative Summit	L Thomas
5-Mar-25	N Garcia	\$ 117	ACCT National Legislative Summit	N Garcia
5-Mar-25	R Proctor	\$ 144	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 173	ACCT National Legislative Summit	T Frazier
5-Mar-25	L Hidalgo	\$ 309	ACCT Leadership Congress	L Hidalgo
Total		\$ 1,735		

**Lansing Community College
Board of Trustees - Detail Expenses
Month Ending March 31, 2025**

Date	Board Member	Amount	Description	Payee
Travel Miscellaneous				
5-Mar-25	A Mathews	\$ 148	ACCT National Legislative Summit	A Mathews
5-Mar-25	C Taylor	\$ 60	ACCT National Legislative Summit	C Taylor
5-Mar-25	H Lovell	\$ 79	ACCT National Legislative Summit	H Lovell
5-Mar-25	L Thomas	\$ 35	ACCT National Legislative Summit	L Thomas
5-Mar-25	N Garcia	\$ 178	ACCT National Legislative Summit	N Garcia
5-Mar-25	R Proctor	\$ 68	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 60	ACCT National Legislative Summit	T Frazier
5-Mar-25	L Hidalgo	\$ 172	ACCT Leadership Congress	L Hidalgo
TOTAL		\$ 800		
Travel Transportation				
5-Mar-25	H Lovell	\$ 42	ACCT National Legislative Summit	H Lovell
5-Mar-25	L Thomas	\$ 26	ACCT National Legislative Summit	L Thomas
5-Mar-25	N Garcia	\$ 19	ACCT National Legislative Summit	N Garcia
5-Mar-25	R Proctor	\$ 68	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 133	ACCT National Legislative Summit	T Frazier
5-Mar-25	L Hidalgo	\$ 529	ACCT Leadership Congress	L Hidalgo
Total		\$ 816		
Travel Registration Fees				
3-Mar-25	B Duncan	\$ 455	MI-ACE Conference	Lansing Community College
14-Mar-25	A Mathews	\$ 455	MI-ACE Conference	Lansing Community College
18-Mar-25	C Taylor	\$ 455	MI-ACE Conference	Lansing Community College
18-Mar-25	H Lovell	\$ 455	MI-ACE Conference	Lansing Community College
26-Mar-25	B Duncan	\$ 1,059	ACCT Leadership Congress	Assn of Comm College Trustees
26-Mar-25	A Mathews	\$ 1,259	ACCT Leadership Congress	Assn of Comm College Trustees
26-Mar-25	C Taylor	\$ 1,259	ACCT Leadership Congress	Assn of Comm College Trustees
26-Mar-25	H Lovell	\$ 1,259	ACCT Leadership Congress	Assn of Comm College Trustees
26-Mar-25	L Thomas	\$ 1,259	ACCT Leadership Congress	Assn of Comm College Trustees
26-Mar-25	N Garcia	\$ 1,259	ACCT Leadership Congress	Assn of Comm College Trustees
26-Mar-25	R Proctor	\$ 1,259	ACCT Leadership Congress	Assn of Comm College Trustees
26-Mar-25	T Frazier	\$ 1,259	ACCT Leadership Congress	Assn of Comm College Trustees
Total		\$ 11,692		
Travel Mileage Expense				
5-Mar-25	R Proctor	\$ 6	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 4	ACCT National Legislative Summit	T Frazier
Total		\$ 9		
Meeting Expense				
26-Mar-25	General - Operations	\$ 268	Board Orientation Dinner	Capital Prime Steak
26-Mar-25	General - Operations	\$ 293	February 2025 Board Meeting	Cheryl Gourmet Treats
26-Mar-25	General - Operations	\$ 395	March 2025 Board Meeting	A Catered Affaire Inc
Total		\$ 956		
	Grand Total	\$ 19,106	Travel, Training & Conferences	
		\$ 27,526	Total Expenses	

**Lansing Community College
President - Detail Expenses
Month Ending March 31, 2025**

Date	Board Employee	Amount	Description	Payee
Memberships				
17-Mar-25	Robinson	\$ 75	Monthly Membership	University Club of MSU
24-Mar-25	Robinson	\$ 150	CEO Network Membership - Feb	H & H Incorporated
26-Mar-25	Robinson	\$ 150	CEO Network Membership - March	H & H Incorporated
TOTAL		\$ 375		
Subscriptions				
21-Mar-25	Robinson	\$ 5	MLive.com Subscription	MLive.com
TOTAL		\$ 5		
	Grand Total	\$ 380	Supplies & Non-Capital Equipment	
Travel Lodging				
5-Mar-25	Robinson	\$ 570	Dream Conference	Marriott Philadelphia Downtown
5-Mar-25	Robinson	\$ 1,535	ACCT National Legislative Summit	Marriott Marquis Washington DC
24-Mar-25	Robinson	\$ 427	MCCA Summer Conference	Mission Point Mackinac Island
Total		\$ 2,533		
Travel Meal Allowance				
5-Mar-25	Robinson	\$ 120	Dream Conference	S Robinson
5-Mar-25	Robinson	\$ 161	ACCT National Legislative Summit	S Robinson
TOTAL		\$ 281		
Travel Miscellaneous				
5-Mar-25	Robinson	\$ 6	Dream Conference	Marriott Philadelphia Downtown
5-Mar-25	Robinson	\$ 69	Dream Conference	Metro Airport Parking
5-Mar-25	Robinson	\$ 160	ACCT National Legislative Summit	Metro Airport Parking
Total		\$ 235		
Travel Transportation				
5-Mar-25	Robinson	\$ 32	Dream Conference	Uber
5-Mar-25	Robinson	\$ 44	Dream Conference	Uber
5-Mar-25	Robinson	\$ 26	ACCT National Legislative Summit	Uber
5-Mar-25	Robinson	\$ 28	ACCT National Legislative Summit	Uber
5-Mar-25	Robinson	\$ 30	ACCT National Legislative Summit	Uber
5-Mar-25	Robinson	\$ 41	ACCT National Legislative Summit	Uber
5-Mar-25	Robinson	\$ 41	ACCT National Legislative Summit	Uber
5-Mar-25	Robinson	\$ 50	ACCT National Legislative Summit	Uber
5-Mar-25	Robinson	\$ 46	ACCT National Legislative Summit	Uber
25-Mar-25	Robinson	\$ 257	AACC Annual Conference	S Robinson
25-Mar-25	Robinson	\$ 621	GCCLN Spring Conference	S Robinson
TOTAL		\$ 1,216		
Meeting Expense				
5-Mar-25	General - Operations	\$ 433	Dream Conference	McCormick & Schmick's
5-Mar-25	General - Operations	\$ 49	ACCT National Legislative Summit	Marriott Marquis Washington DC
5-Mar-25	General - Operations	\$ 111	ACCT National Legislative Summit	Capital Burger
5-Mar-25	General - Operations	\$ 168	ACCT National Legislative Summit	STK Washington DC
5-Mar-25	General - Operations	\$ 217	ACCT National Legislative Summit	Marriott Marquis Washington DC
5-Mar-25	General - Operations	\$ 268	ACCT National Legislative Summit	Marriott Marquis Washington DC
Total		\$ 1,246		
	Grand Total	\$ 5,511	Travel, Training & Conferences	
		\$ 5,891	Total Expenses	

**Lansing Community College - Board of Trustees
April 2025**

Agenda Item: Board Employee Time Reporting – April 2025

Presented for Action

PURPOSE

To approve the time reporting for April 2025 for the President and the Executive Assistant/Liaison to the Board.

BACKGROUND

The College's Board of Trustees has two direct report employees, the President and Executive Assistant/Liaison to the Board. The College uses an electronic system, Banner, for employee time reporting and payroll. On a bi-weekly basis, employees submit their time reporting in the system and report any exception time for the payroll period to the Board Chair for provisional approval. Once the Board Chair provides provisional approval, the time entry is approved in the system by the Executive Director of Human Resources. Final approval requires Board approval.

IMPLICATIONS

Financial:

None

Strategic Plan:

None

Human Resources:

None

RISKS

N/A

OTHER OPTIONS/ALTERNATIVES

N/A

RECOMMENDATIONS

The Administration respectfully requests the Board of Trustees approve the time reporting submissions for April 2025 for the President and the Executive Assistant/Liaison to the Board.

ATTACHMENTS:

1. April 2025 Time Reporting

**Lansing Community College
Time Reporting for April, 2025**

All time was recorded correctly and submitted to the Chair for approval.

President

	Vacation Leave	Personal Leave	Sick Leave
February 16 – March 1, 2025			
March 2 – March 15, 2025	10.0		
March 16 – March 29, 2025			
Total Hours	10.0	0.0	0.0

Executive Assistant/Liaison to the Board

	Vacation Leave	Personal Leave	Sick Leave
February 16 – March 1, 2025			
March 2 – March 15, 2025			
March 16 – March 29, 2025	40.0		
Total Hours	40.0	0.0	0.0

Lansing Community College – Board of Trustees
April 21, 2025

Agenda Item: Request for Proposal – Campus Wide Radio Frequency System

Presented for Action

PURPOSE

To award a Blanket Purchase Order (BPO) to a qualified contractor to perform assessment and remediation of the College's radio frequency system.

BACKGROUND

In 2021, Lansing Community College (LCC) collaborated with the Michigan Public Safety Communications System (MPSCS) and Ingham and Eaton County 911 Communication Centers in the statewide implementation of a new 800 MHz radio system for first responders. Although MPSCS provided some equipment, the college was required to purchase and install additional signal amplification hardware to ensure the operability of the new radios in all buildings.

In 2024, LCC started experiencing signal and equipment challenges throughout the buildings. The original amplification equipment is now out of warranty, and the original installer is under no obligation to remedy the college's current radio system challenges.

Since then, the Administrative Services Division has had local contractors visit the College to help identify the source of these signal and equipment issues. Upon conclusion of those visits, Facilities, Emergency Management, and the Police Department decided to solicit proposals from qualified contractors that would be able to assess the College's frequency and amplification systems, provide a diagnostic report, implement a remediation plan, and provide the College with a five (5) year maintenance, support, and warranty agreement.

Through a public competitive bid process, the Administration has identified Mobile Communications America (MCA) as the qualified contractor deemed able to meet the needs and requirements of the College. The recommended award is based upon services offered, experience, qualifications, and successful projects in similar size and scope with other entities. The requested BPO time period is April 2025 through March 2030.

IMPLICATIONS

Financial:

The requested Blanket Purchase Order amount of \$525,000 will be funded by a one-time State of Michigan appropriation under which public safety expenses are an allowable cost.

Strategic Plan:

This request supports all the College's strategic focus area; Achieving Academic Excellence with Purpose and Equity, Foster Student Enrollment, Retention, and Completion, Strengthening Community Engagement and Partnerships, and Establishing LCC as a Premier Workplace through Empowerment, Engagement, and Inclusion.

Human Resources:

There are no known human resource implications.

RISKS

Failure to procure services to remedy the College's radio frequency signal and amplification system issues increases the organization's life-safety risk liability.

OTHER OPTIONS/ALTERNATIVES

Alternatively, the College could procure these services as needed with delayed service response times and likely at a greater cost. However, it would be less efficient, and the College would lose the benefits associated with having a negotiated long-term agreement.

RECOMMENDATIONS

The Administration respectfully requests approval to proceed with awarding a Blanket Purchase Order to Mobile Communications America in the aggregate amount of \$525,000 for a five-year term, covering system assessment, remediation, maintenance, warranty, and support.

ATTACHMENTS:

1. Pre-Award Transmittal Document – Request for Proposal – Campus-Wide Radio Frequency System

**PRE-AWARD TRANSMITTAL DOCUMENT
REQUEST FOR PROPOSAL**

RFP No.: 50330-848-24SG

Opening Date: September 5, 2024

Project Title: CW Radio Frequency System

Buyer: Samantha Gallimore

1. Description of Service:

The College sought proposals from qualified contractors to perform an assessment and remediation of the College's radio frequency system campus-wide. The contractors' primary function is to correct the amplification/frequency issues throughout buildings to ensure proper communication. The contractor is responsible for completing the following four (4) phases:

- Phase 1: Assess the College's current radio system(s) and provide a diagnostic report;
- Phase 2: Provide the College with a recommended remediation plan;
- Phase 3: Implement the remediation plan upon agreeance with the contractor and the College;
- Phase 4: Provide a maintenance, support, and warranty agreement that is five (5) years in length.

2. Proposals Received:

The Request for Proposal was publicly posted on BidNet Direct (www.bidnetdirect.com). 1740 contractors were notified. The college received 2 proposals.

Contractor	Location	Base Bid
Chrouch Communications	Saranac, MI	\$655,000
Mobile Communications America (MCA)	Plymouth, MI	\$525,000

3. Award Recommendation:

The evaluation committee consisted of staff from the Purchasing Department, Emergency Management Department, and Facilities. The proposals were evaluated based upon expertise, qualifications, and the ability to meet the requirements of the College as outlined in the Request for Proposal. The evaluation committee determined that Mobile Communications America (MCA) is the firm that can provide the best value for the College. Their proposal was both responsive and responsible.

The evaluation committee recommends awarding a Blanket Purchase Order to Mobile Communications America for a five-year term, which includes assessment, remediation, and support and maintenance. The aggregate amount for the services is \$525,000. This request will be funded by the Maintenance & Replacement Fund and grant funding.

4. Reviewed By:

Samantha Gallimore, NIGP-CPP, CPPB
Purchasing Director

Date

Seleana Samuel, Ed.D.
Senior Vice President
Business Operations

Date

5. Board of Trustee Review:

Approve _____ | Disapprove _____

LaShunda Thomas, Secretary
Board of Trustees

Date

Lansing Community College – Board of Trustees
April 21, 2025

Agenda Item: **Sublease between Lansing Community College (LCC) and Capital Area Michigan Works! (CAMW), Addendum #7**

Presented for Action

PURPOSE

To approve Addendum #7 sublease between Lansing Community College (LCC) and Capital Area Michigan Works! (CAMW).

To assure compliance with the MI Community College Act and Board Policy. Under the MI Community College Act, only the Board has the authority to enter into a lease of real property on behalf of the college (MCL 389.121). This authority is not delegable (MCL 389.124). As a matter of policy, the Board has also retained the authority to review and approve any commitment of LCC that will last longer than the current fiscal year (EL-200).

BACKGROUND

LCC has subleased office space from CAMW Service Center, 2110 S. Cedar St., Lansing MI 48910, since 2000. The sublease has been amended six times previously; Addendum #1 (April 1, 2002 – April 30, 2006); Addendum #2 (May 1, 2006 – April 30, 2011); Addendum #3 (May 1, 2011 – April 30, 2016); Addendum #4 (May 1, 2016 – April 30, 2019); Addendum #5 (May 1, 2019 – April 30, 2022); and Addendum #6 (May 1, 2022 – April 30, 2025). The seventh addendum is for a period of three years from May 1, 2025, to April 30, 2028.

Because the addendum to the sublease is for multiple years, the Administration requests Board review and approval pursuant to EL-200.

IMPLICATIONS

Financial:

LCC will pay CAMW rent in accordance with the Addendum Seven Sublease – see Exhibit 1 Annual Sublease Space and Cost Allocations. Cost allocations include cubicle office costs, computers, telephones, shared receptionist, and utilities; annual expenses total \$7,317.75. The total expense for rent and additional expenses is \$51,261.57 for the three-year period.

Strategic Plan:

Executing this sublease supports all the College's strategic focus area; Achieving Academic Excellence with Purpose and Equity, Foster Student Enrollment, Retention and Completion, Strengthening Community Engagement and Partnerships, and Establishing LCC as a Premier Workplace through Empowerment, Engagement, and Inclusion.

Human Resources:

There are no known human resource implications.

RISKS

Not applicable.

OTHER OPTIONS/ALTERNATIVES

Not applicable.

RECOMMENDATIONS

The Administration respectfully requests the Board of Trustees approve the Seventh Addendum to sublease between Lansing Community College and Capital Area Michigan Works!

ATTACHMENTS:

1. Addendum #7 to Sublease
2. Exhibit 1 Annual Sublease Space and Cost Allocations



A proud partner of the American Job Center network.

SUBLEASE

Sublessee:

LANSING COMMUNITY COLLEGE

Addendum Seven

Sublessor:

CAPITAL AREA MICHIGAN WORKS!

Landlord:

George F. Eyde Family, LLC

**SUBLEASE
Addendum SEVEN**

THIS EXTENSION AGREEMENT, dated, _____, 2025 is a rider to and forms a part of the "Lease" dated November 2, 2000, Addendum One dated May 5, 2002, Addendum Two dated May 8, 2005, Addendum Three dated May 25, 2011, Addendum Four dated May 1, 2016, Addendum Five dated July 30, 2019, and Addendum Six dated March 25, 2022 as amended between **LANSING COMMUNITY COLLEGE, (Sublessee), and Capital Area Michigan Works!, Tenant**, whose address is **2110 S. Cedar Street, Lansing, Michigan, 48910**.

WITH AMENDMENTS AS FOLLOWS:

- 1. TERMS:** Sublessee will continue with the Lease Term through the last day of **April 2025 with the option to extend for three one-year extension through the last day of April 2028**.
- 2. RENT:** **Minimum Rent Schedule** set forth in Article 1.1 shall be amended to include additional years as follows:

MINIMUM RENT SCHEDULE			
Year	Rent Rate/SF/YR	Est. Sq Footage	Yearly Rent
May 1, 2025-April 30, 2026	\$16.89	567	\$9,577
May 1, 2026-April 30, 2027	\$17.23	567	\$9,769
May 1, 2027-April 30, 2028	\$17.57	567	\$9,962

3. Term: In the event the funding for Capital Area Michigan Works! is at any time terminated or so reduced as to be inadequate to continue to make the rental payments required by its Lease with the Owner, or the staffing and space needs of the Capital Area Michigan Works! exceed that available at the demised premises, this Sublease may be terminated by the Sublessor or Sublessee if notice is given to the Sublessee or Sublessor, in writing, at least sixty (60) days prior to the date on which such termination becomes effective.

All other covenants and conditions of the lease shall remain in effect, and no covenant or condition of the lease shall be deemed waived by any action or non-action in the past.

Individuals signing on behalf of a principal warrant that they have the authority to bind the principal.

Sublessee:
Lansing Community College

Tenant:
Capital Area Michigan Works!

Donald Wilske, CFO **Date**
Lansing Community College

Carrie Rosingana, CEO **Date**
Capital Area Michigan Works!

Exhibit 1
Annual Sublease Space and Cost Allocations

	# Cubicles	# Staff	Direct SF	Est. Allocated SF	Total SF	Total Rent
May 1, 2025 - April 30, 2026	4	4	320	247	567	\$ 9,576.63
May 1, 2026 - April 30, 2027	4	4	320	247	567	\$ 9,768.16
May 1, 2027 - April 30, 2028	4	4	320	247	567	\$ 9,963.53

	Walls, Desk, etc.	Computer	Telephone	Receptionist	Est. Utilities	Total Add'l Annual
	\$ 500	\$ 600	\$ 100	\$ 675	\$ 1,843	\$ 7,317.75
May 1, 2025 - April 30, 2026	\$16,894.38					
May 1, 2026 - April 30, 2027	\$17,085.91					
May 1, 2027 - April 30, 2028	\$17,281.28					

Cubicle Costs:

- | | |
|--|----------------|
| 1. Walls, Desks, Chairs, File Cabinet | \$500 per year |
| 2. Computer Workstation, Internet Access, Shared Workgroup Printer, Wiring | \$600 per year |
| 3. Telephone Handset | \$100 per year |

Utilities and Janitorial	Estimated Annual Costs	\$3.25 psf
--------------------------	------------------------	------------

The costs stipulated in the exhibit shall be adjusted to actual costs no less than annually.
Sublessee will be billed by the Sublessor no less than quarterly for the costs stipulated in this exhibit.

Additional variable costs shall be billed to the Sublessee by the Sublessor no less than quarterly as provided in the various articles of the Sublease agreement. (e.g. Telephone local and long distance, photocopy supplies, common office supplies, etc.) Approximately \$150/quarter.

Allocated space includes, where appropriate, common conference areas, hallways, restrooms, copy/fax/printer areas, mail/storage room, lunch/break room, phone/server room, and mechanical rooms.

Cubicle Costs will not exceed the amounts listed within the exhibit. Utilities and Janitorial costs are not expected to exceed the \$3.25 per square foot, buy may. Actual utility and Janitorial costs will be billed to the sublessee.

Monthly Monitoring Report

Lansing Community College – Board of Trustees
April 21, 2025

Agenda Item: Monthly Financial Statements

Presented for Information

PURPOSE

To present the monthly internal financial statements and reports as required by Board policy.

BACKGROUND

This information provides the Board of Trustees with financial information on a regular and on-going basis throughout the fiscal year.

The attached financial statements reflect the College's financial position as of and for the month ending March 31, 2025 compared to the Board Approved FY2025 Budget.

Operating and Capital Budgets
and
Operating Detail Budgets
Exhibits A and B

REVENUE

Exhibit A, Line 1 – State Appropriations: Appropriations have been recognized to date for the State-adopted Fiscal Year 2025 Annual Appropriations.

Exhibit A, Line 2 – Property Taxes, Net of Estimated Uncollectible: Revenue reflects levies with adjustment for uncollectible taxes and tax tribunal refunds.

Exhibit A, Line 3 – Tuition and Fee Revenue, Net of Estimated Uncollectible: Revenue reflects remaining tuition earned during FY2025 for the Summer 2024 semester, tuition and fees earned for the Fall 2024 and Spring 2025 semesters, and fees earned for the Summer 2025 semester.

Exhibit A, Line 4 – Other Revenues: Other Revenues are 21.5 percentage points ahead of the prior year's pace due to increased youth program revenue and increased interest income earned. The College secured short-term investments at a higher interest rate in June 2024 before the Federal Reserve started reducing rates in the Fall of 2024.

EXPENSES

Exhibit B – Operating Budgets – Divisions: Overall the division budgets are 2.7 percentage points ahead of the prior year's pace of expenses. The individual division variances that exceed +/- 5% are detailed below.

- **Exhibit B, Line 1 – Academic Affairs** is 5.1 percentage points ahead of the prior year's pace of expenses. This is primarily due to fewer vacancies in *Full-Time Administrator* and *Full-Time Faculty*, and increased utilization of *Part-Time Faculty* and *Part-Time Support* along with related *Employee Benefits*.
- **Exhibit B, Line 3 – Advancement & External Affairs** is 16.1 percentage points behind the prior year's pace of expenses. This is primarily due to vacancies in *Full-Time Support* along with related *Employee Benefits*, and decreased utilization of *Professional Services* and *Travel, Training & Conferences*. This is partially offset by increased utilization of *Part-Time Faculty* and *Purchased Services*.
- **Exhibit B, Line 6 – Business Operations** is 12.4 percentage points ahead of the prior year's pace of expenses. This is primarily due to fewer vacancies in *Full-Time Professional Technical* and *Part-Time Support* along with related *Employee Benefits*, and increases in *Institutional Expenses*, *Professional Services*, *Supplies & Non-Capital Equipment* and *Travel, Training & Conference*. This is slightly offset by vacancies in *Full-Time Administrator* and related *Employee Benefits*.
- **Exhibit B, Line 7 – Community Education & Workforce Development** is 5.4 percentage points behind the prior year's pace of expenses. This is primarily due to vacancies in *Full-Time Professional Technical* along with related *Employee Benefits*, and decreased utilization of *Purchased Services*.
- **Exhibit B, Line 10 – Health & Human Services** is 5.1 percentage points behind the prior year's pace of expenses. This is primarily due to a vacancy in *Full-Time Professional Technical* along with related *Employee Benefits*, and decreased utilization in *Purchased Services* and *Supplies & Non-Capital Equipment*. This is partially offset by an increase utilization in *Full-Time Administrator* and *Part-Time Faculty* along with related *Employee Benefits*.
- **Exhibit B, Line 11 – Human Resources** is 10.2 percentage points behind the prior year's pace of expenses. This is primarily due to vacancies in *Full-Time Administrator* and *Full-Time Professional Technical*, along with related *Employee Benefits*.
- **Exhibit B, Line 12 – Information Technology Services** is 6.6 percentage points ahead of the prior year's pace of expenses. This is primarily due to fewer vacancies in *Full-Time Support* and related *Employee Benefits*, increased utilization of *Student, Repair & Maintenance*, and *Supplies & Non-Capital Equipment*. This is offset by decreased utilization of *Part-Time Support* and related *Employee Benefits*, *Professional Services*, *Purchased Services* and *Travel, Training & Conferences*.
- **Exhibit B, Line 13 – Office of Empowerment** is 8.6 percentage points behind the prior year's pace of expenses. This is primarily due to decreased utilization of *Part-Time Support* and related *Employee Benefits*, *Professional Services*, and *Purchased Services*. This is partially offset by fewer vacancies in *Full-Time Administrator* and *Full-Time Professional Technical* and related *Employee Benefits*.

Exhibit A, Line 5 – Salaries & Wages: Overall the *Salaries & Wages* are 1.4 percentage points ahead of the prior year's pace of expenses. The individual account variances that exceed +/- 5% are detailed below.

- **Exhibit B, Line 16 – Full-Time Administrator** is 7.9 percentage points ahead of the prior year's pace of expenses. This is primarily due to fewer vacancies in *Academic Affairs, Administrative Services, Health & Human Services, Office of Empowerment* and *Student Affairs*.
- **Exhibit B, Line 18 – Part-Time Professional Technical** is 10.2 percentage points behind the prior year's pace of expenses. This is primarily due to decreased utilization in *Academic Affairs, Administrative Services, Human Resources* and *Health & Human Services*. This is partially offset by increased utilization in *Arts & Sciences, Business Operations* and *Information Technology Services*.
- **Exhibit B, Line 22 – Part-Time Support** is 17.9 percentage points behind the prior year's pace of expenses. This is primarily due to increased budget and increased vacancies in *Information Technology Services*, along with increased vacancies in *Office of Empowerment*. This is partially offset by increased utilization in *Academic Affairs* and *Administrative Services*.
- **Exhibit B, Line 23 – Student** is 10.2 percentage points behind the prior year's pace of expenses. This is primarily due to increased utilization of the Federal Work-Study grant. Overall student labor is ahead of FY2024 expense by approximately \$140 thousand.

Exhibit A, Line 7 – Services and Supplies: Overall the *Services & Supplies* are 5.6 percentage points ahead of the prior year's pace of expenses. The individual account variances that exceed +/- 5% are detailed below.

- **Exhibit B, Line 25 – Institutional Expenses** are 8.8 percentage points behind the prior year's pace of expenses. This is due to budget adjustments approved in the FY2025 budget within *Administrative Services, Advancement & External Affairs, Business Operations, Financial Services*, and *Information Technology Services* to align with actual spending in FY2024.
- **Exhibit B, Line 26 – Utilities** is 12.9 percentage points ahead of the prior year's pace of expenses. This is due to utility rate increases compared to the prior year and increased usage.
- **Exhibit B, Line 31 – Supplies & Non-Capital Equipment** are 10.0 percentage points ahead of the prior year's pace of expenses. This is primarily due to increases in software and site licenses in *Information Technology Services*, and increased utilization in *Administrative Services, Community Education & Workforce Development*, and *Student Affairs* compared to the prior year. This is partially offset by decreased utilization in *Health & Human Services*.

- **Exhibit B, Line 32 – Travel, Training & Conferences** are 6.2 percentage points behind the prior year's pace of expenses. This is primarily due to decreased utilization in *Advancement & External Affairs, Information Technology Services, and Student Affairs*. This is partially offset by increased utilization in *Board of Trustees, Business Operations, Community Education & Workforce Development, Human Resources and Technical Careers*.

Statement of Net Position **Exhibit C**

This statement provides the collegewide financial position as of March 31, 2025 compared to March 31, 2024.

Current Assets:

- **Exhibit C, Line 1 – Cash & Cash Equivalents** decreased by \$2.5 million. This is due to the timing of payments at month end compared to the prior year, and moving funds to *Short-Term Investments*.
- **Exhibit C, Line 2 – Short-Term Investments** increased by \$6.4 million due to balancing the College's investment portfolio in order to maximize investment income and to reduce credit risk.
- **Exhibit C, Line 3 – Property Tax Receivable, Net of Est Uncollectible** increased by \$0.3 million. This is due to a higher levy in the current fiscal year and the timing of payments received.
- **Exhibit C, Line 5 – Federal & State Grants Receivable** decreased by \$3.7 million due to the timing of payments received from Federal and State agencies for financial aid compared to the prior year.
- **Exhibit C, Line 6 – Accounts Receivable, Net of Est Uncollectible** decreased by \$0.8 million due to higher amounts of Federal and State financial aid paying on student account balances.
- **Exhibit C, Line 7 – Prepaid Expenses** increased by \$1.1 million due to the purchase of new long-term software subscriptions along with timing of renewals on existing subscriptions.

Non-Current Assets:

- **Exhibit C, Line 11 – Deferred Charge on Refunding** decreased \$0.2 million as a result of amortization on the 2017 and 2022 bonds.
- **Exhibit C, Line 12 – Deferred Pension Amounts** decreased \$13.7 million. The amount recorded in *Deferred Outflows* is a result of the differences between the retirement plan end date of 9/30/2023, LCC's fiscal year end date of 6/30/2024, and the actuarial changes to assumptions and valuation of the Michigan Public School

Employee's Retirement System (MPERS). The amounts recorded are based on the required payments to the plan for pension and post-employment benefits set by the state legislature and the actuarial assumptions approved by the MPERS governing board.

Current Liabilities:

- **Exhibit C, Line 15 – *Accrued Payroll & Other Compensation*** increased \$1.2 million due to the timing of month-end accruals coupled with salary and benefit increases compared to the prior year.

Long-Term Debt Obligations:

- **Exhibit C, Line 20 – *Bonds Payable*** decreased \$5.3 million due to ongoing scheduled payments on outstanding bond issues.
- **Exhibit C, Line 22 and 23– *Net Pension Liability* and *Net Other Post-Employment Benefits Liability*** decreased \$28.5 million and \$9.7 million, respectively. The amounts recognize LCC's proportionate share of the overall net pension and other post-employment benefits liability of the Michigan Public School Employee's Retirement System. The amounts are dependent on the actuarially determined unfunded net pension and other post-employment benefit obligations.
- **Exhibit C, Line 24 – *Deferred Inflow of Resources – Pension Amounts*** increased \$7.6 million. The amount recorded in *Deferred Inflows* is a result of the differences between the retirement plan end date of 9/30/2023, LCC's fiscal year end date of 6/30/2024, and the actuarial changes to assumptions and valuation of the Michigan Public School Employee's Retirement System (MPERS). The amounts recorded are based on the required payments to the plan for pension and post-employment benefits set by the state legislature and the actuarial assumptions approved by the MPERS governing board.

Schedule of Investments
Exhibit D

This statement provides a summary of the College's current investment accounts including the current yield rate and interest income earned through March 31, 2025.

Capital Projects
Exhibit E

This statement provides a summary of Board approved capital projects including the approved project budget and the cumulative project expenses through March 31, 2025.

- *505 Capitol Avenue Building* – The long-term utilization of the 505 Building is yet to be determined and was reviewed as part of the Campus Master Plan.
- *Gannon Transfer Center* – The Board approved this capital project in October 2023. The project is being funded by the State appropriation for Infrastructure, Technology, Equipment, Maintenance and Security (ITEMS). Commitments have been made to the contractor, and the estimated completion date is December 2025.
- *West Campus Cyber Security Center* – The project is underway and the estimated completion date is June 2025.
- *Police Department Office* – The Board approved this capital project in October 2023. The project is in the design development phase.
- *Capital Regional Airport Authority Lease Termination* – The project is underway and the estimated completion date is May 2025.
- *Gannon Building Third Floor Renovation* – Renovations began in July 2024. The project is expected to be completed during Spring 2025.

Statement of Revenue, Expenses and Changes in Net Position **Exhibit F**

This statement provides a collegewide summary of all funds. We have provided the detail of the General Fund above.

The Designated Funds had an increase in net position due to the Board approved transfer for tuition pre-funding for Fiscal Year 2026 which is offset by academic and student technology purchases.

The Auxiliary Funds had an increase in net position due to the net income results of the auxiliary fund activities.

The Restricted Funds had an increase in net position due to a one-time State appropriation payment of \$2.7 million.

The Plant Funds had an increase in net position as Board approved project funds have been transferred for long-term projects. As of March 31, 2025, there were approximately \$7.2 million in outstanding commitments.

IMPLICATIONS

Financial:

The College had a beginning unrestricted General Fund balance of \$36.6 million or 26.2% of budgeted Fiscal Year 2025 General Fund Total Revenues of \$139.8 million.

Strategic Plan:

The College's financial planning, forecasting and annual budget provide resources for all of the strategic plan's goals. Accurate and timely financial reporting is a key component of that process.

Human Resources:

There are no human resources implications.

RISKS

Due to the current economic environment, including inflation, the current Federal and State political environment, and the uncertainty for projecting future enrollment, the College's finances will continue to have risk in future years.

OTHER OPTIONS/ALTERNATIVES

N/A

RECOMMENDATIONS

N/A

ATTACHMENTS:

1. Statement & Summary as of March 31, 2025 includes:
 - a. General Fund Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual (Exhibit A)
 - b. General Fund Operating Expenses: Adopted Budget and Actual Expenses (Exhibit B)
 - c. Statement of Net Position (Exhibit C)
 - d. Schedule of Investments (Exhibit D)
 - e. Capital Projects (Exhibit E)
 - f. Statement of Revenue, Expenses, and Changes in Net Position (Exhibit F)
 - g. External Community Sponsorships (Exhibit G)
 - h. Board of Trustees Expenses (Exhibit H)
 - i. Revenue and Expense Account Information (Attachment 1)
 - j. Asset, Liability, and Net Position Account Information (Attachment 2)
 - k. Organization to Division Crosswalk (Attachment 3)
 - l. Glossary (Attachment 4)

Lansing Community College
General Fund
Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual
Month Ending March 31, 2025 Financial Review
(75% of Fiscal Year)

LINE REF #	Operating Statement Line Item	Current Year FY 2025 Budget	Current Year FY 2025 Actual YTD Through 03/31/25	Current Year FY 2025 Balance	Current Year FY 2025 Percent Recognized	Prior Year FY 2024 Total Actual	Prior Year YTD Through 03/31/24	Prior Year FY 2024 Percent Recognized	% Point Variance FY 2025 % of Budget Posted to FY 2024 % of Actual
	<u>Revenues</u>								
1	State Appropriations	\$ 39,658,000	\$ 29,601,127	\$ 10,056,873	74.6%	\$ 39,478,637	\$ 28,882,820	73.2%	1.5
2	Property Taxes, Net of Estimated Uncollectible	\$ 56,115,000	\$ 41,554,890	\$ 14,560,110	74.1%	\$ 51,553,499	\$ 38,727,622	75.1%	(1.1)
3	Tuition & Fees, Net of Estimated Uncollectible	\$ 38,741,000	\$ 33,323,843	\$ 5,417,157	86.0%	\$ 38,005,268	\$ 31,660,310	83.3%	2.7
4	Other Revenues	\$ 5,317,000	\$ 4,453,204	\$ 863,796	83.8%	\$ 6,851,499	\$ 4,263,787	62.2%	21.5
	Total Revenues	\$ 139,831,000	\$ 108,933,064	\$ 30,897,936	77.9%	\$ 135,888,903	\$ 103,534,540	76.2%	1.7
	<u>Salary & Benefit Expenses</u>								
5	Salaries & Wages	\$ 64,244,800	\$ 48,281,772	\$ 15,963,028	75.2%	\$ 61,391,107	\$ 45,262,374	73.7%	1.4
6	Employee Benefits	\$ 29,838,000	\$ 22,782,838	\$ 7,055,162	76.4%	\$ 28,758,330	\$ 21,093,565	73.3%	3.0
	Total Salary & Benefit Expenses	\$ 94,082,800	\$ 71,064,610	\$ 23,018,190	75.5%	\$ 90,149,436	\$ 66,355,939	73.6%	1.9
	<u>Other Operating Expenses</u>								
7	Services & Supplies	\$ 25,890,000	\$ 20,293,221	\$ 5,596,779	78.4%	\$ 26,134,435	\$ 19,030,617	72.8%	5.6
	Total Operating Expenses	\$ 119,972,800	\$ 91,357,831	\$ 28,614,969	76.1%	\$ 116,283,871	\$ 85,386,557	73.4%	2.7
	<u>Student Financial Support Expenses</u>								
8	Institutional Scholarships	\$ 2,415,200	\$ 2,043,106	\$ 372,094	84.6%	\$ 2,364,522	\$ 1,891,780	80.0%	4.6
	Total Expenses	\$ 122,388,000	\$ 93,400,937	\$ 28,987,063	76.3%	\$ 118,648,394	\$ 87,278,336	73.6%	2.8
	<u>Transfers (In)/Out</u>								
9	Grant Match & Other, Net	\$ 925,000	\$ 536,646	\$ 388,354	58.0%	\$ 864,841	\$ 584,947	67.6%	(9.6)
10	Capital Equipment	\$ 600,000	\$ 600,000	\$ -	100.0%	\$ 400,000	\$ 400,000	100.0%	-
11	Debt Service	\$ 6,600,000	\$ 6,600,000	\$ -	100.0%	\$ 6,600,000	\$ 6,600,000	100.0%	-
12	Physical Plant Improvement	\$ 3,400,000	\$ 3,400,000	\$ -	100.0%	\$ 3,400,000	\$ 3,400,000	100.0%	-
13	Technology Infrastructure	\$ 2,800,000	\$ 2,800,000	\$ -	100.0%	\$ 2,800,000	\$ 2,800,000	100.0%	-
14	Technology Fee	\$ 195,000	\$ 188,839	\$ 6,161	96.8%	\$ 196,008	\$ 181,359	92.5%	4.3
15	Prefund FY2026 Tuition Rate Freeze	\$ 800,000	\$ 800,000	\$ -	0.0%	\$ -	\$ -	0.0%	-
16	Campus Master Plan	\$ 800,000	\$ 800,000	\$ -	0.0%	\$ -	\$ -	0.0%	-
17	Board Designated Funds	\$ -	\$ -	\$ -	0.0%	\$ 2,200,000	\$ 2,200,000	0.0%	-
18	Michigan New Jobs Training Program	\$ (75,000)	\$ (198,342)	\$ 123,342	264.5%	\$ (168,176)	\$ (168,262)	100.1%	164.4
	Total Transfers	\$ 16,045,000	\$ 15,527,143	\$ 517,857	96.8%	\$ 16,292,673	\$ 15,998,044	98.2%	(1.4)
19	Contingency	\$ 1,398,000	\$ -	\$ 1,398,000	0.0%	\$ -	\$ -	0.0%	-
	Total Revenues	\$ 139,831,000	\$ 108,933,064	\$ 30,897,936	77.9%	\$ 135,888,903	\$ 103,534,540	76.2%	1.7
	Total Expenses and Transfers	\$ 139,831,000	\$ 108,928,080	\$ 30,902,920	77.9%	\$ 134,941,067	\$ 103,276,380	76.5%	1.4
	Net Change in Unrestricted Fund Balance	\$ -	\$ 4,984	\$ (4,984)		\$ 947,836	\$ 258,160		
	Unrestricted General Fund Balance Beginning of Period	\$ 36,595,588	\$ 36,595,588	\$ -		\$ 35,647,752	\$ 35,647,752		
	Unrestricted General Fund Balance End of Period	\$ 36,595,588	\$ 36,600,572	\$ 4,984		\$ 36,595,588	\$ 35,905,912		

EXHIBIT B

Lansing Community College
General Fund
Operating Expenses: Adopted Budget and Actual Expenses
Month Ending March 31, 2025 Financial Review
(75% of Fiscal Year)

LINE REF #	Operating Division/ Account	Current Year FY 2025 Budget	Current Year FY 2025 Actual YTD Through 03/31/25	Current Year FY 2025 Balance	Current Year FY 2025 Percent Recognized	Prior Year FY 2024 Total Actual	Prior Year YTD Through 03/31/24	Prior Year FY 2024 Percent Recognized	% Point Variance FY 2025 % of Budget Posted to FY 2024 % of Actual
	<u>Operating Expenses - Divisions</u>								
1	Academic Affairs	\$ 8,678,200	\$ 6,995,510	\$ 1,682,690	80.6%	\$ 8,606,197	\$ 6,497,134	75.5%	5.1
2	Administrative Services	\$ 14,542,200	\$ 11,250,765	\$ 3,291,435	77.4%	\$ 14,050,908	\$ 10,508,327	74.8%	2.6
3	Advancement & External Affairs	\$ 1,678,200	\$ 984,983	\$ 693,217	58.7%	\$ 1,305,297	\$ 976,829	74.8%	(16.1)
4	Arts & Sciences	\$ 24,194,000	\$ 18,224,752	\$ 5,969,248	75.3%	\$ 24,035,346	\$ 17,139,419	71.3%	4.0
5	Board of Trustees	\$ 333,100	\$ 254,826	\$ 78,274	76.5%	\$ 308,162	\$ 235,081	76.3%	0.2
6	Business Operations	\$ 4,854,600	\$ 3,703,679	\$ 1,150,921	76.3%	\$ 5,183,787	\$ 3,312,504	63.9%	12.4
7	Community Education & Workforce Dvlpmnt	\$ 4,378,400	\$ 2,996,956	\$ 1,381,444	68.4%	\$ 3,816,016	\$ 2,819,903	73.9%	(5.4)
8	Executive Office	\$ 1,882,600	\$ 1,426,919	\$ 455,681	75.8%	\$ 1,731,264	\$ 1,305,465	75.4%	0.4
9	Financial Services	\$ 6,284,300	\$ 4,936,035	\$ 1,348,265	78.5%	\$ 6,312,644	\$ 4,671,178	74.0%	4.5
10	Health & Human Services	\$ 11,138,400	\$ 7,719,289	\$ 3,419,111	69.3%	\$ 10,205,684	\$ 7,595,805	74.4%	(5.1)
11	Human Resources	\$ 2,556,100	\$ 1,649,059	\$ 907,041	64.5%	\$ 2,454,171	\$ 1,832,851	74.7%	(10.2)
12	Information Technology Services	\$ 14,387,800	\$ 12,122,261	\$ 2,265,539	84.3%	\$ 14,336,199	\$ 11,126,721	77.6%	6.6
13	Office of Empowerment	\$ 1,376,900	\$ 816,481	\$ 560,419	59.3%	\$ 758,798	\$ 515,368	67.9%	(8.6)
14	Student Affairs	\$ 12,200,500	\$ 9,498,787	\$ 2,701,713	77.9%	\$ 12,024,684	\$ 8,811,263	73.3%	4.6
15	Technical Careers	\$ 11,487,500	\$ 8,777,529	\$ 2,709,971	76.4%	\$ 11,154,716	\$ 8,038,708	72.1%	4.3
	Total all Divisions	\$ 119,972,800	\$ 91,357,831	\$ 28,614,969	76.1%	\$ 116,283,871	\$ 85,386,557	73.4%	2.7
	<u>Operating Expenses - Account</u>								
16	Full-Time Administrator	\$ 11,655,400	\$ 9,313,579	\$ 2,341,821	79.9%	\$ 11,740,191	\$ 8,449,771	72.0%	7.9
17	Full-Time Professional Technical	\$ 12,825,700	\$ 9,816,649	\$ 3,009,051	76.5%	\$ 12,408,284	\$ 9,587,501	77.3%	(0.7)
18	Part-Time Professional Technical	\$ 797,800	\$ 530,085	\$ 267,715	66.4%	\$ 759,529	\$ 582,000	76.6%	(10.2)
19	Full-Time Faculty	\$ 17,010,300	\$ 12,920,533	\$ 4,089,767	76.0%	\$ 17,130,644	\$ 12,269,896	71.6%	4.3
20	Part-Time Faculty	\$ 9,564,200	\$ 6,866,960	\$ 2,697,240	71.8%	\$ 8,414,571	\$ 6,233,198	74.1%	(2.3)
21	Full-Time Support	\$ 9,783,000	\$ 7,269,063	\$ 2,513,937	74.3%	\$ 9,148,856	\$ 6,790,493	74.2%	0.1
22	Part-Time Support	\$ 1,806,600	\$ 1,068,315	\$ 738,285	59.1%	\$ 1,194,403	\$ 920,387	77.1%	(17.9)
23	Student	\$ 801,800	\$ 496,588	\$ 305,212	61.9%	\$ 594,628	\$ 429,128	72.2%	(10.2)
	Total Salaries & Wages	\$ 64,244,800	\$ 48,281,772	\$ 15,963,028	75.2%	\$ 61,391,107	\$ 45,262,374	73.7%	1.4
24	Employee Benefits	\$ 29,838,000	\$ 22,782,838	\$ 7,055,162	76.4%	\$ 28,758,330	\$ 21,093,565	73.3%	3.0
25	Institutional Expenses	\$ 2,120,300	\$ 1,619,693	\$ 500,607	76.4%	\$ 1,730,859	\$ 1,474,889	85.2%	(8.8)
26	Utilities	\$ 3,389,500	\$ 3,043,920	\$ 345,580	89.8%	\$ 3,650,412	\$ 2,808,864	76.9%	12.9
27	Professional Services	\$ 1,350,400	\$ 620,179	\$ 730,221	45.9%	\$ 1,751,032	\$ 721,714	41.2%	4.7
28	Purchased Services	\$ 5,017,300	\$ 3,658,467	\$ 1,358,833	72.9%	\$ 5,224,649	\$ 3,644,043	69.7%	3.2
29	Rental Expense	\$ 945,200	\$ 636,018	\$ 309,182	67.3%	\$ 1,011,202	\$ 720,904	71.3%	(4.0)
30	Repair & Maintenance	\$ 1,944,300	\$ 1,394,920	\$ 549,380	71.7%	\$ 1,816,412	\$ 1,290,180	71.0%	0.7
31	Supplies & Non-Capital Equipment	\$ 9,378,800	\$ 8,209,461	\$ 1,169,339	87.5%	\$ 9,421,918	\$ 7,302,727	77.5%	10.0
32	Travel, Training & Conferences	\$ 1,744,200	\$ 1,110,563	\$ 633,637	63.7%	\$ 1,527,951	\$ 1,067,296	69.9%	(6.2)
	Total Services & Supplies	\$ 25,890,000	\$ 20,293,221	\$ 5,596,779	78.4%	\$ 26,134,435	\$ 19,030,617	72.8%	5.6
	Total All Accounts	\$ 119,972,800	\$ 91,357,831	\$ 28,614,969	76.1%	\$ 116,283,871	\$ 85,386,557	73.4%	2.7

Lansing Community College
Statement of Net Position
Month Ending March 31, 2025

Line Ref #	Statement Line Item	Current Fiscal Year 2025	Prior Fiscal Year 2024
	Current Assets:		
1	Cash & Cash Equivalents	\$ 18,234,350	\$ 20,728,645
2	Short-Term Investments	\$ 78,215,191	\$ 71,850,485
3	Property Taxes Receivable, Net of Est Uncollectible	\$ 4,828,421	\$ 4,457,650
4	State Appropriations Receivable	\$ 16,596,530	\$ 16,251,220
5	Federal & State Grants Receivable	\$ 1,556,449	\$ 5,270,630
6	Accounts Receivable, Net of Est Uncollectible	\$ 3,701,372	\$ 4,488,861
7	Prepaid Expenses	\$ 2,176,661	\$ 1,050,863
8	Due from Component Unit	\$ 199,356	\$ 45,905
	Total Current Assets	\$ 125,508,330	\$ 124,144,259
	Non-Current Assets:		
9	Capital Assets, Net of Accumulated Depreciation	\$ 224,488,161	\$ 225,904,337
10	Net Other Post-Employment Benefits Asset	\$ 2,549,473	\$ -
	Total Noncurrent Assets	\$ 227,037,634	\$ 225,904,337
	Total Assets	\$ 352,545,964	\$ 350,048,596
	Deferred Outflow of Resources:		
11	Deferred Charge on Refunding	\$ 1,455,068	\$ 1,636,952
12	Deferred Pension Amounts	\$ 49,257,467	\$ 62,959,003
	Total Deferred Outflows of Resources	\$ 50,712,535	\$ 64,595,955
	Current Liabilities:		
13	Accounts Payable	\$ 1,666,684	\$ 1,586,696
14	Accrued Interest Payable	\$ 1,250,387	\$ 1,302,338
15	Accrued Payroll & Other Compensation	\$ 6,905,227	\$ 5,685,402
16	Accrued Vacation	\$ 2,417,714	\$ 2,420,592
17	Unearned Revenue	\$ 30,625,040	\$ 29,895,922
18	Current Portion of Long-Term Lease/Subscript Obligations	\$ 2,188,907	\$ 2,390,044
19	Current Portion of Long-Term Debt Obligations	\$ 5,060,000	\$ 5,150,000
	Total Current Liabilities	\$ 50,113,960	\$ 48,430,993
	Non-Current Liabilities:		
20	Bonds Payable	\$ 81,978,054	\$ 87,237,880
21	Lease & Subscription Liability	\$ 2,455,643	\$ 2,063,480
22	Net Pension Liability	\$ 143,514,579	\$ 172,006,584
23	Net Other Post-Employment Benefits Liability	\$ -	\$ 9,674,482
	Total Noncurrent Liabilities	\$ 227,948,276	\$ 270,982,426
	Total Liabilities	\$ 278,062,237	\$ 319,413,419
24	Deferred Inflow of Resources - Pension Amounts	\$ 57,664,686	\$ 50,093,271
25	Net Position:		
	Invested in Capital Assets, Net of Related Debt	\$ 134,260,624	\$ 130,699,885
	Restricted:		
	Restricted Fund Activities	\$ 3,060,232	\$ 338,646
	Capital Projects	\$ 3,593,200	\$ -
	Net Other Post-Employment Benefits Asset	\$ 2,549,473	\$ -
	Unrestricted	\$ (75,931,953)	\$ (85,900,671)
	Total Net Position	\$ 67,531,576	\$ 45,137,861

EXHIBIT D

Lansing Community College
Schedule of Investments
Month Ending March 31, 2025

Short Term (< one year)

Account	Market Value	Yield	FY2025 YTD Income
CDARs First National Bank of Michigan	\$ 26,458,258	4.83%	\$ 956,652
ICS First National Bank of Michigan	\$ 6,366,301	3.00%	\$ 8,498
PNC Money Market Account	\$ 19,809,243	3.93%	\$ 696,061
Michigan Liquid Asset Fund Investments	\$ 25,581,389	4.38%	\$ 737,949
Total Short Term Investments	\$ 78,215,191		\$ 2,399,160

EXHIBIT E

Lansing Community College
Capital Projects
Month Ending March 31, 2025

Approved Capital Projects	Project Approved Budget	Cumulative Project Expenses	Outstanding Commitments	Uncommitted Balance
CY2021 Capital Project 505 Capitol Avenue Building	\$ 7,000,000	\$ -	\$ -	\$ 7,000,000
CY2023 Capital Project Gannon Transfer Center	\$ 3,600,000	\$ -	\$ 2,757,380	\$ 842,620
CY2023 Capital Project WC Cyber Security Center	\$ 3,200,000	\$ 1,091,175	\$ 1,382,525	\$ 726,300
CY2023 Capital Project Police Department Office	\$ 500,000	\$ -	\$ -	\$ 500,000
CY2024 Capital Project CRAA Lease Termination	\$ 1,500,000	\$ 211,437	\$ 237,999	\$ 1,050,564
CY2024 Capital Project Gannon Level 3 Renovation	\$ 1,700,000	\$ 1,269,751	\$ 360,965	\$ 69,285
Total Capital Projects	\$ 17,500,000	\$ 2,572,363	\$ 4,738,869	\$ 10,188,769

Lansing Community College
Statement of Revenues, Expenses and Changes in Net Position
Month Ending March 31, 2025

Operating Statement Line item	All Funds Current Year-to-Date Actual	General Fund	Pension Liability Fund	Designated Funds	Auxiliary Service Funds	Restricted Funds	Plant Funds
Operating Revenues:							
Tuition & Fees, Net of Estimated Uncollectible	\$ 35,054,764	\$ 33,323,843	\$ -	\$ -	\$ 944,196	\$ -	\$ 786,725
Federal Grants & Contracts	\$ 2,184,490	\$ -	\$ -	\$ -	\$ -	\$ 2,184,490	\$ -
State Grants & Contracts	\$ 670,114	\$ -	\$ -	\$ -	\$ -	\$ 670,114	\$ -
Local Grants & Contracts	\$ 3,721,681	\$ 1,448,498	\$ -	\$ -	\$ -	\$ 2,273,183	\$ -
Sales & Services of Auxiliary Activities	\$ 456,282	\$ 1,063	\$ -	\$ -	\$ 451,579	\$ -	\$ 3,640
Michigan New Jobs Training Programs	\$ 472,224	\$ -	\$ -	\$ -	\$ -	\$ 472,224	\$ -
Miscellaneous	\$ 692,394	\$ 579,790	\$ -	\$ 30,650	\$ 71,846	\$ -	\$ 10,109
Total Operating Revenue	\$ 43,251,950	\$ 35,353,194	\$ -	\$ 30,650	\$ 1,467,621	\$ 5,600,011	\$ 800,473
Operating Expenses:							
Instruction	\$ 27,611,338	\$ 26,918,037	\$ -	\$ 128	\$ -	\$ 693,173	\$ -
Instructional Support	\$ 17,359,588	\$ 16,455,831	\$ -	\$ 135,345	\$ -	\$ 768,412	\$ -
Student Services	\$ 32,707,602	\$ 13,657,617	\$ -	\$ 99,335	\$ -	\$ 18,950,650	\$ -
Public Services	\$ 1,832,296	\$ 843,791	\$ -	\$ 53,013	\$ 332,088	\$ 603,404	\$ -
Operation & Maintenance of Plant	\$ 14,462,966	\$ 10,266,652	\$ -	\$ 4,195	\$ 585,410	\$ 162,692	\$ 3,444,017
Information Technology	\$ 14,660,022	\$ 12,128,079	\$ -	\$ 559,584	\$ (109,657)	\$ 64,436	\$ 2,017,582
Institutional Administration	\$ 17,196,906	\$ 13,130,930	\$ -	\$ -	\$ (2,813)	\$ 4,068,789	\$ -
Depreciation & Amortization	\$ 7,114,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,114,390
Total Operating Expenses	\$ 132,945,108	\$ 93,400,937	\$ -	\$ 851,600	\$ 805,027	\$ 25,311,555	\$ 12,575,988
Operating Income (Loss)	\$ (89,693,158)	\$ (58,047,743)	\$ -	\$ (820,950)	\$ 662,594	\$ (19,711,544)	\$ (11,775,515)
Non Operating Revenues (Expenses):							
State Appropriations	\$ 36,489,186	\$ 29,601,127	\$ -	\$ -	\$ -	\$ 6,888,059	\$ -
Property Taxes, Net of Estimated Uncollectible	\$ 41,554,890	\$ 41,554,890	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,423,354	\$ 2,423,354	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Capital Asset - Related Debt	\$ (2,250,697)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,250,697)
PELL	\$ 15,356,666	\$ -	\$ -	\$ -	\$ -	\$ 15,356,666	\$ -
Miscellaneous Non-Operating Revenue/(Loss)	\$ 49,944	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 49,444
Net Non-operating Revenue (Expenses)	\$ 93,623,343	\$ 73,579,871	\$ -	\$ -	\$ -	\$ 22,244,725	\$ (2,201,253)
Income (Loss) Before Transfers	\$ 3,930,185	\$ 15,532,127	\$ -	\$ (820,950)	\$ 662,594	\$ 2,533,181	\$ (13,976,768)
Transfers:							
Transfers In/(Out), Net	\$ -	\$ (15,527,143)	\$ -	\$ 1,148,839	\$ (400,000)	\$ 338,304	\$ 14,440,000
Capitalization of Fixed Assets From Non-Plant Funds	\$ -	\$ -	\$ -	\$ (191,330)	\$ (60,540)	\$ (269,241)	\$ 521,111
Net Increase (Decrease) in Net Position	\$ 3,930,185	\$ 4,984	\$ -	\$ 136,559	\$ 202,054	\$ 2,602,244	\$ 984,343
Net Position:							
Beginning of Year	\$ 63,601,391	\$ 36,595,588	\$ (149,372,325)	\$ 7,471,895	\$ 2,178,514	\$ 457,988	\$ 166,269,731
Net Position End of Period	\$ 67,531,576	\$ 36,600,572	\$ (149,372,325)	\$ 7,608,454	\$ 2,380,568	\$ 3,060,232	\$ 167,254,074

Lansing Community College
Fiscal Year 2025
Month Ending March 31, 2025 External Community Sponsorships

Date	Organization	Invoice Description	Amount	Strategic Value of Investment
9/9/2024	Lansing Regional Sister Cities Commission	30th Anniversary Celebration	\$ 1,000	This event commemorates a significant milestone for the City of Lansing as they celebrate three decades of sister city relationships, including cross-cultural friendship and exchange, mutual understanding, and celebration of diverse cultures and traditions, which all align with the College's strategic goals of Community Engagement, and Diversity, Equity, and Inclusion. In addition, the College had a presence at the event with several Executive Leadership Team members in attendance.
9/24/24	The Turning Point of Lansing (TPOL)	Student Program Activities	\$ 4,000	Based on the demographics of participants, TPOL knows that not all students will matriculate to/through a four-year institution. The College allows exposure and opportunity for success. The K-12 initiatives offered provides TPOL students with a variety of educational opportunities, including mentoring, assistance with scholarship applications, and information regarding unique learning opportunities outside of a university experience. TPOL anticipates continual growth in participants taking advantage of the opportunities provided by the engagement of the College and enrolling at LCC post-high school graduation.
10/3/24	Lansing Entertainment & Public Facilities Authority (LEPFA)	Silver Bells in the City	\$ 1,000	This annual event aligns with the College's strategic goal of Community Engagement by strengthening the College's cooperative relationship with Downtown Lansing Inc. and exposing tri-county residents to its downtown campus. Silver Bells is accessible and open to all by offering in-person and virtual attendance options, which aligns with the College's strategic goal of Diversity, Equity, and Inclusion. In addition, the College holds a watch party for this event on campus.
11/19/24	Lansing Promise	Operational Funds	\$ 10,000	The College is a member of the Lansing Promise Zone Authority. The College's support allows the Lansing Promise to continue its work toward increasing student enrollment, creating awareness around postsecondary options, and creating a pipeline of scholars entering the College. A number of Hope and Lansing Promise students enroll at LCC annually. This contribution demonstrates our commitment to diversity and inclusion and builds and enhances mutually beneficial relationships with community partners.
11/19/24	Phi Beta Sigma	Annual Youth Workshop	\$ 5,000	The College's sponsorship of this event and future collaboration with Phi Beta Sigma aligns with our strategic goals of Engaged Learning and Student Success, as the workshop helps students understand the connection between their current education and future career aspirations, offering guidance on course selection, college majors, and career planning. Sessions include topics such as career development, financial literacy, health awareness, and social responsibility.
11/20/24	CapCAN/United Way	Operational Funds	\$ 10,000	This sponsorship aligns with the College's strategic goal of Engaged Learning and Student Success, as CapCAN is dedicated to making postsecondary education attainable for all capital area residents by aligning institutions and resources. Furthermore, the ongoing collaboration between CapCAN and the College remains essential for both organizations, with leaders from each contributing in various roles to benefit the entire community.
11/22/24	Capital Area Michigan Works (T3)	MiCareerQuest	\$ 5,000	This event aligns with the College's strategic goals of Community Engagement and Diversity, Equity, and Inclusion. Additionally, this event exposes students to the College's programs that may lead to enrollment at LCC and eventually a new career. The College plans to have a presence at this event with representatives from Health & Human Services, Technical Careers, and others in attendance at the exhibit session.
1/6/25	MLK Day of Celebration	40th Annual MLK Day of Celebration	\$ 5,000	This event aligns with the College's strategic goals to Foster Student Enrollment, Retention and Completion and to Strengthen Community Engagement and Partnerships. The College's sponsorship supports the MLK Commission's initiatives, such as: providing scholarships for area middle and high school students, college tours, including LCC, that provide students with exposure to higher education opportunities, community listening sessions that foster dialogue on critical issues, and events such as the March on Lansing, which commemorates the historic March on Washington. This event is attended by the President, Trustees, and other members of the LCC community.
Total			\$ 41,000	

Lansing Community College
Board of Trustees Summary Expenses
Month Ending March 31, 2025

Description	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals
Salaries	\$ 125,700	\$ 94,206
Employee Benefits	\$ 30,300	\$ 25,255
Institutional Expenditures	\$ 1,500	\$ 818
Professional Fees	\$ 80,000	\$ 23,536
Purchased Services	\$ 11,000	\$ 11,657
Supplies & Non-Capital Equipment	\$ 9,600	\$ 15,760
Travel, Training & Conferences	\$ 75,000	\$ 83,594
TOTALS - Board of Trustees	\$ 333,100	\$ 254,826

Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2025

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Aug-24	General - Operations	\$ 31	Phone_2024_Jul	Lansing Community College
1-Sep-24	General - Operations	\$ 30	Phone_2024_Aug	Lansing Community College
1-Oct-24	General - Operations	\$ 30	Phone_2024_Sep	Lansing Community College
1-Nov-24	General - Operations	\$ 30	Phone_2024_Oct	Lansing Community College
1-Dec-24	General - Operations	\$ 30	Phone_2024_Nov	Lansing Community College
1-Jan-25	General - Operations	\$ 30	Phone_2024_Dec	Lansing Community College
1-Feb-25	General - Operations	\$ 30	Phone_2025_Jan	Lansing Community College
1-Mar-25	General - Operations	\$ 30	Phone_2025_Feb	Lansing Community College
31-Mar-25	General - Operations	\$ 30	Phone_2025_Mar_Accrual	Lansing Community College
Total		\$ 271		
Chargeback Print & Copy				
1-Sep-24	General - Operations	\$ 36	Print Copy_2024_Aug	Lansing Community College
1-Oct-24	General - Operations	\$ 11	Print Copy_2024_Sept	Lansing Community College
1-Nov-24	General - Operations	\$ 70	Print Copy_2024_Oct	Lansing Community College
1-Dec-24	General - Operations	\$ 44	Print Copy_2024_Nov	Lansing Community College
1-Jan-25	General - Operations	\$ 27	Print Copy_2024_Dec	Lansing Community College
1-Jan-25	General - Operations	\$ 50	Materials Management Print_2024_Dec	Lansing Community College
1-Feb-25	General - Operations	\$ 23	Print Copy_2025_Jan	Lansing Community College
1-Feb-25	General - Operations	\$ 69	Materials Management Print_2025_Jan	Lansing Community College
1-Mar-25	General - Operations	\$ 11	Print Copy_2025_Feb	Lansing Community College
1-Mar-25	General - Operations	\$ 99	Materials Management Print_2025_Feb	Lansing Community College
Total		\$ 439		
Chargeback Postage				
1-Nov-24	General - Operations	\$ 107	Materials Management Mail_2024_Oct	Lansing Community College
TOTAL		\$ 107		
	Grand Total	\$ 817	Institutional Expenses	
Audit Services				
30-Sep-24	General - Operations	\$ 7,857	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
24-Oct-24	General - Operations	\$ 8,413	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
26-Nov-24	General - Operations	\$ 4,249	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
23-Dec-24	General - Operations	\$ 490	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
26-Mar-25	General - Operations	\$ 2,223	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
Total		\$ 23,231		
Misc. Professional Fees				
13-Dec-24	General - Operations	\$ 305	ASL Interpreters September Board Meeting	Deaf Community Advocacy Network
TOTAL		\$ 305		
	Grand Total	\$ 23,536	Professional Fees	
Advertising				
24-Sep-24	General - Operations	\$ 1,118	LSJ Ad Public Hearing on Budget	Gannett Michigan LocalIQ
Total		\$ 1,118		
Commercial Printing/Publication				
26-Sep-24	General - Operations	\$ 991	June 2024 Board Meeting Materials	Allegra Print Mail Lansing
9-Nov-24	General - Operations	\$ 1,861	September 2024 Board Meeting Materials	Allegra Print Mail Lansing
27-Nov-24	General - Operations	\$ 3,128	October 2024 Board Meeting Materials	Allegra Print Mail Lansing
14-Jan-25	General - Operations	\$ 63	Poster Prints for Retiring Board Members	Allegra Print Mail Lansing
14-Jan-25	General - Operations	\$ 1,443	November 2024 Board Meeting Materials	Allegra Print Mail Lansing
14-Jan-25	General - Operations	\$ 771	December 2024 Board Meeting Materials	Allegra Print Mail Lansing
11-Feb-25	General - Operations	\$ 722	January 2025 Board Meeting Materials	Allegra Print Mail Lansing
26-Mar-25	General - Operations	\$ 278	Board Meeting Materials	Allegra Print Mail Lansing
26-Mar-25	General - Operations	\$ 597	February 2025 Board Meeting Materials	Allegra Print Mail Lansing
26-Mar-25	General - Operations	\$ 686	March 2025 Board Meeting Materials	Allegra Print Mail Lansing
Total		\$ 10,539		
	Grand Total	\$ 11,657	Purchased Services	
Memberships				
23-Jul-24	General - Operations	\$ 7,519	Annual Membership Dues	Assn Of Comm College Trustees
Total		\$ 7,519		

Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2025

Date	Board Member	Amount	Description	Payee
Software & Site Licenses				
9-Nov-24	General - Operations	\$ 120	Renewal of Dropbox for Board of Trustees	Dropbox Inc.
26-Feb-25	General - Operations	\$ 199	Editing Software	FastSpring
13-Mar-25	General - Operations	\$ 4,373	Document Management Software	Doctract
Total		\$ 4,692		
Supplies				
29-Aug-24	General - Operations	\$ 234	Office Supplies	Meijer
13-Sep-24	General - Operations	\$ 84	Office Supplies	Amazon
13-Sep-24	General - Operations	\$ 139	Office Supplies	Walmart
13-Sep-24	General - Operations	\$ 447	Office Supplies	Amazon
26-Sep-24	General - Operations	\$ 212	Office Supplies	Amazon
26-Sep-24	General - Operations	\$ 65	Office Supplies	Walmart
6-Nov-24	General - Operations	\$ 99	Office Supplies	FedEx
9-Nov-24	General - Operations	\$ 21	Office Supplies	Amazon
27-Nov-24	General - Operations	\$ 20	Office Supplies	Amazon
27-Nov-24	General - Operations	\$ 277	Office Supplies	Amazon
14-Jan-25	General - Operations	\$ 413	Crystal Awards for Retiring Board Members	SP Recognition Source
14-Jan-25	General - Operations	\$ 868	Matting and Framing for Retirement Posters	Saper Galleries
16-Jan-25	General - Operations	\$ 115	Sympathy Arrangement	Edible.com
16-Jan-25	General - Operations	\$ 125	Sympathy Arrangement	Edible.com
11-Feb-25	General - Operations	\$ 34	Board Pictures for Boardroom	Walgreens
20-Feb-25	General - Operations	\$ 42	Office Supplies	Amazon
20-Feb-25	General - Operations	\$ 86	Office Supplies	Walmart
20-Feb-25	General - Operations	\$ 145	Office Supplies	Amazon
26-Mar-25	General - Operations	\$ 125	Sympathy Flowers	Hyacinth House
Total		\$ 3,549		
	Grand Total	\$ 15,760	Supplies & Non-Capital Equipment	
Travel Lodging				
30-Aug-24	A Mathews	\$ 863	MCCA Summer Conference	Mission Point Resort
30-Aug-24	L Hidalgo	\$ 856	MCCA Summer Conference	Mission Point Resort
30-Aug-24	L Thomas	\$ 834	MCCA Summer Conference	Mission Point Resort
30-Aug-24	N Garcia	\$ 702	MCCA Summer Conference	Mission Point Resort
30-Aug-24	R Proctor	\$ 834	MCCA Summer Conference	Mission Point Resort
30-Aug-24	T Frazier	\$ 702	MCCA Summer Conference	Mission Point Resort
25-Sep-24	General - Operations	\$ 997	A&S Building Dedication	B Knight
6-Nov-24	B Duncan	\$ 1,392	ACCT Leadership Congress	Sheraton Seattle Hotel
9-Nov-24	R Proctor	\$ 189	MCCA Fall Board of Directors Meeting	Hampton Inns
13-Nov-24	L Thomas	\$ 2,089	ACCT Leadership Congress	Sheraton Seattle Hotel
13-Nov-24	L Hidalgo	\$ 1,741	ACCT Leadership Congress	Sheraton Seattle Hotel
27-Nov-24	T Frazier	\$ 1,741	ACCT Leadership Congress	Sheraton Seattle Hotel
27-Nov-24	R Proctor	\$ 2,089	ACCT Leadership Congress	Sheraton Seattle Hotel
27-Nov-24	N Garcia	\$ 1,741	ACCT Leadership Congress	Sheraton Seattle Hotel
27-Nov-24	A Mathews	\$ 2,089	ACCT Leadership Congress	Sheraton Seattle Hotel
20-Feb-25	A Mathews	\$ 1,919	ACCT National Legislative Summit	Marriott Marquis Washington DC
20-Feb-25	C Taylor	\$ 1,549	ACCT National Legislative Summit	Marriott Marquis Washington DC
20-Feb-25	H Lovell	\$ 1,535	ACCT National Legislative Summit	Marriott Marquis Washington DC
20-Feb-25	L Thomas	\$ 1,919	ACCT National Legislative Summit	Marriott Marquis Washington DC
20-Feb-25	N Garcia	\$ 795	ACCT National Legislative Summit	Marriott Marquis Washington DC
20-Feb-25	R Proctor	\$ 1,919	ACCT National Legislative Summit	Marriott Marquis Washington DC
20-Feb-25	T Frazier	\$ 1,535	ACCT National Legislative Summit	Marriott Marquis Washington DC
26-Mar-25	A Mathews	\$ 499	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	C Taylor	\$ 386	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	H Lovell	\$ 463	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	L Thomas	\$ 427	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	N Garcia	\$ 469	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	R Proctor	\$ 392	MCCA Summer Conference	Mission Point Mackinac Island
26-Mar-25	T Frazier	\$ 463	MCCA Summer Conference	Mission Point Mackinac Island
Total		\$ 33,125		

Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2025

Date	Board Member	Amount	Description	Payee
Travel Meal Allowance				
17-Sep-24	A Mathews	\$ 30	MCCA Summer Conference	A Mathews
17-Sep-24	L Thomas	\$ 70	MCCA Summer Conference	L Thomas
6-Nov-24	B Duncan	\$ 286	ACCT Leadership Congress	B Duncan
6-Nov-24	N Garcia	\$ 317	ACCT Leadership Congress	N Garcia
6-Nov-24	L Thomas	\$ 409	ACCT Leadership Congress	L Thomas
6-Nov-24	A Mathews	\$ 409	ACCT Leadership Congress	A Mathews
6-Nov-24	T Frazier	\$ 317	ACCT Leadership Congress	T Frazier
11-Dec-24	R Proctor	\$ 229	ACCT Leadership Congress	R Proctor
5-Mar-25	L Hidalgo	\$ 309	ACCT Leadership Congress	L Hidalgo
5-Mar-25	A Mathews	\$ 317	ACCT National Legislative Summit	A Mathews
5-Mar-25	C Taylor	\$ 199	ACCT National Legislative Summit	C Taylor
5-Mar-25	H Lovell	\$ 160	ACCT National Legislative Summit	H Lovell
5-Mar-25	L Thomas	\$ 317	ACCT National Legislative Summit	L Thomas
5-Mar-25	N Garcia	\$ 117	ACCT National Legislative Summit	N Garcia
5-Mar-25	R Proctor	\$ 144	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 173	ACCT National Legislative Summit	T Frazier
Total		\$ 3,802		
Travel Miscellaneous				
17-Sep-24	L Thomas	\$ 60	MCCA Summer Conference	L Thomas
25-Sep-24	General - Operations	\$ 45	A&S Building Dedication	B Knight
16-Oct-24	L Hidalgo	\$ 60	MCCA Summer Conference	L Hidalgo
6-Nov-24	N Garcia	\$ 70	ACCT Leadership Congress	N Garcia
6-Nov-24	L Thomas	\$ 31	ACCT Leadership Congress	L Thomas
6-Nov-24	A Mathews	\$ 175	ACCT Leadership Congress	A Mathews
6-Nov-24	T Frazier	\$ 72	ACCT Leadership Congress	T Frazier
13-Nov-24	L Hidalgo	\$ 8	ACCT Leadership Congress	Sheraton Seattle Hotel
20-Feb-25	H Lovell	\$ 39	ACCT National Legislative Summit	Marriott Marquis Washington DC
5-Mar-25	A Mathews	\$ 148	ACCT National Legislative Summit	A Mathews
5-Mar-25	C Taylor	\$ 60	ACCT National Legislative Summit	C Taylor
5-Mar-25	H Lovell	\$ 79	ACCT National Legislative Summit	H Lovell
5-Mar-25	L Thomas	\$ 35	ACCT National Legislative Summit	L Thomas
5-Mar-25	N Garcia	\$ 178	ACCT National Legislative Summit	N Garcia
5-Mar-25	R Proctor	\$ 68	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 60	ACCT National Legislative Summit	T Frazier
5-Mar-25	L Hidalgo	\$ 172	ACCT Leadership Congress	L Hidalgo
Total		\$ 1,360		
Travel Transportation				
29-Aug-24	B Duncan	\$ 517	ACCT Leadership Congress	Delta Air Lines
13-Sep-24	A Mathews	\$ 598	ACCT Leadership Congress	Delta Air Lines
13-Sep-24	L Thomas	\$ 598	ACCT Leadership Congress	Delta Air Lines
13-Sep-24	N Garcia	\$ 494	ACCT Leadership Congress	Delta Air Lines
25-Sep-24	General - Operations	\$ 2,014	A&S Building Dedication	B Knight
27-Sep-24	T Frazier	\$ 551	ACCT Leadership Congress	Delta Air Lines
6-Nov-24	B Duncan	\$ 114	ACCT Leadership Congress	Uber
6-Nov-24	N Garcia	\$ 85	ACCT Leadership Congress	N Garcia
6-Nov-24	L Thomas	\$ 59	ACCT Leadership Congress	L Thomas
6-Nov-24	A Mathews	\$ 59	ACCT Leadership Congress	A Mathews
6-Nov-24	T Frazier	\$ 153	ACCT Leadership Congress	T Frazier
11-Dec-24	R Proctor	\$ 761	ACCT Leadership Congress	R Proctor
14-Jan-25	A Mathews	\$ 343	ACCT National Legislative Summit	American Airlines
14-Jan-25	C Taylor	\$ 353	ACCT National Legislative Summit	American Airlines
14-Jan-25	H Lovell	\$ 353	ACCT National Legislative Summit	American Airlines
14-Jan-25	L Thomas	\$ 343	ACCT National Legislative Summit	American Airlines
14-Jan-25	N Garcia	\$ 353	ACCT National Legislative Summit	American Airlines
14-Jan-25	R Proctor	\$ 343	ACCT National Legislative Summit	American Airlines
14-Jan-25	T Frazier	\$ 353	ACCT National Legislative Summit	American Airlines
20-Feb-25	N Garcia	\$ 106	ACCT National Legislative Summit	American Airlines
5-Mar-25	H Lovell	\$ 42	ACCT National Legislative Summit	H Lovell
5-Mar-25	L Thomas	\$ 26	ACCT National Legislative Summit	L Thomas
5-Mar-25	N Garcia	\$ 19	ACCT National Legislative Summit	N Garcia
5-Mar-25	R Proctor	\$ 68	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 133	ACCT National Legislative Summit	T Frazier
5-Mar-25	L Hidalgo	\$ 529	ACCT Leadership Congress	L Hidalgo
Total		\$ 9,365		

Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2025

Date	Board Member	Amount	Description	Payee
Travel Registration Fees				
17-Oct-24	6 Trustees	\$ 5,700	MCCA Summer Conference	Michigan Community College Assn
13-Nov-24	L Thomas	\$ 150	ACCT Leadership Congress	Assn Of Comm College Trustees
27-Nov-24	L Thomas	\$ 800	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Nov-24	R Proctor	\$ 800	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Nov-24	A Mathews	\$ 800	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Nov-24	N Garcia	\$ 950	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Nov-24	T Frazier	\$ 950	ACCT National Legislative Summit	Assn Of Comm College Trustees
14-Jan-25	C Taylor	\$ 950	ACCT National Legislative Summit	Assn Of Comm College Trustees
14-Jan-25	H Lovell	\$ 950	ACCT National Legislative Summit	Assn Of Comm College Trustees
3-Mar-25	B Duncan	\$ 455	MI-ACE Conference	Lansing Community College
14-Mar-25	A Mathews	\$ 455	MI-ACE Conference	Lansing Community College
18-Mar-25	C Taylor	\$ 455	MI-ACE Conference	Lansing Community College
18-Mar-25	H Lovell	\$ 455	MI-ACE Conference	Lansing Community College
26-Mar-25	B Duncan	\$ 1,059	ACCT Leadership Congress	Assn Of Comm College Trustees
26-Mar-25	A Mathews	\$ 1,259	ACCT Leadership Congress	Assn Of Comm College Trustees
26-Mar-25	C Taylor	\$ 1,259	ACCT Leadership Congress	Assn Of Comm College Trustees
26-Mar-25	H Lovell	\$ 1,259	ACCT Leadership Congress	Assn Of Comm College Trustees
26-Mar-25	L Thomas	\$ 1,259	ACCT Leadership Congress	Assn Of Comm College Trustees
26-Mar-25	N Garcia	\$ 1,259	ACCT Leadership Congress	Assn Of Comm College Trustees
26-Mar-25	R Proctor	\$ 1,259	ACCT Leadership Congress	Assn Of Comm College Trustees
26-Mar-25	T Frazier	\$ 1,259	ACCT Leadership Congress	Assn Of Comm College Trustees
Total		\$ 23,742		
Travel Mileage Expense				
17-Sep-24	A Mathews	\$ 308	MCCA Summer Conference	A Mathews
17-Sep-24	L Thomas	\$ 310	MCCA Summer Conference	L Thomas
17-Sep-24	R Proctor	\$ 315	MCCA Summer Conference	R Proctor
17-Sep-24	T Frazier	\$ 303	MCCA Summer Conference	T Frazier
16-Oct-24	L Hidalgo	\$ 288	MCCA Summer Conference	L Hidalgo
6-Nov-24	B Duncan	\$ 132	ACCT Leadership Congress	B Duncan
11-Dec-24	R Proctor	\$ 11	ACCT Leadership Congress	R Proctor
5-Mar-25	R Proctor	\$ 6	ACCT National Legislative Summit	R Proctor
5-Mar-25	T Frazier	\$ 4	ACCT National Legislative Summit	T Frazier
Total		\$ 1,676		
Meeting Expense				
24-Sep-24	General - Operations	\$ 371	September 2024 Board Meeting	A Catered Affaire
27-Sep-24	General - Operations	\$ 1,500	Dinner Reservation at ACCT Leadership Congress	Canlis
5-Nov-24	General - Operations	\$ 381	October 2024 Board Meeting	A Catered Affaire Inc
26-Nov-24	General - Operations	\$ 400	November 2024 Board Meeting	A Catered Affaire Inc
6-Dec-24	General - Operations	\$ 152	November Board Retreat	Meijer
14-Jan-25	General - Operations	\$ 900	December Board Retreat	Capital Prime Steak
14-Jan-25	General - Operations	\$ 750	December 2024 Board Meeting	Professional Party Planner Inc
29-Jan-25	General - Operations	\$ 505	January 2025 Board Meeting	A Catered Affaire Inc
26-Feb-25	General - Operations	\$ 11	February 2025 Board Meeting	Meijer
26-Mar-25	General - Operations	\$ 268	Board Orientation Dinner	Capital Prime Steak
26-Mar-25	General - Operations	\$ 293	February 2025 Board Meeting	Cheryl Gourmet Treats
26-Mar-25	General - Operations	\$ 395	March 2025 Board Meeting	A Catered Affaire Inc
Total		\$ 5,925		
Event Expense				
11-Sep-24	General - Operations	\$ 1,081	Fall Kickoff Food Truck	Big Cheezy Grill
26-Sep-24	General - Operations	\$ 1,190	Fall Kickoff Food Truck	Smokeshow BBQ
26-Sep-24	General - Operations	\$ 1,003	Fall Kickoff Food Truck	Happy Bowl
26-Sep-24	General - Operations	\$ 850	Fall Kickoff Food Truck	Slice by Saddleback
26-Sep-24	General - Operations	\$ 476	Fall Kickoff Food Truck	Two Guys Nomadic Grill
Total		\$ 4,600		
Grand Total		\$ 83,594	Travel, Training & Conferences	
Grand Total		\$ 135,365	Non Labor Expenses	

LANSING COMMUNITY COLLEGE
Revenue and Expense Account Information

Exhibit	Line	Account Title	Exhibit	Line	Account Title
REVENUES			B	28	Purchased Services
					Advertising
A	1	State Appropriations			Commercial Printing/Publication
					Curriculum Development/Contracted
A	2	Property Taxes, Net of Estimated Uncollectible			Direct Instruction/Contracted
					Equipment Moving
A	3	Tuition and Fees, Net of Estimated Uncollectible			Instructional Support/Contracted
					Service Contracts
A	4	Other Revenues			Technical Support
		County School District Programs			Temporary Help/Agency
		Gain on Sale of Fixed Assets			Miscellaneous Purchased Services
		Investment Income/Interest			
EXPENSES			B	29	Rental Expense
					Building Rentals
					Equipment Rentals
					Other Rentals
					Vehicle Rentals
B	25	Institutional Expenses	B	30	Repair and Maintenance
		Bond Administrative Expenses			Building Maintenance Contracts
		Chargebacks			Building Repairs
		Indirect Cost Expense			Equipment Repairs
		Liability Insurance			Equipment Service Contracts
		Mail			Repair and Maintenance
		Property Taxes			Vehicle Repair and Maintenance
		Telecommunication			Grounds Maintenance
		Bank Service Charges			
		Cost Share Expense	B	31	Supplies
		Contributions and Sponsorships			Fuel College Vehicles
					Memberships
B	26	Utilities			Reference Books
		Electricity			Software and Site Licenses
		Gas			Subscriptions
		Steam			Supplies
		Water			Course Textbooks
		Cable Television			Building/Improvements <\$5,000
B	27	Professional Services			Furniture < \$5,000
		Adm/Management Consulting			Equipment < \$5,000
		Architect/Engineering Services			Instructional Equipment <\$5,000
		Audit Services			Operational Equipment <\$5,000
		Election Costs			Tech Equipment/Computers <\$5,000
		Government Relations Consulting			
		Legal Consultant	B	32	Travel, Training and Conferences
		Collection Fees			Travel Lodging
		Professional Testing Fees			Travel Meal Allowance
					Travel Miscellaneous
					Travel Transportation
					Registration Fees
					Meeting Expense
					Travel Mileage
					Vehicle Chargeback
					Event Expense

LANSING COMMUNITY COLLEGE
Asset, Liability and Net Position Account Information

Exhibit	Line	Account Title	Exhibit	Line	Account Title
ASSETS			LIABILITIES		
		CURRENT ASSETS			CURRENT LIABILITIES
C	1	Cash and Cash Equivalents (Also See Exhibit D)	C	13	Accounts Payable
		Checking Accounts			Accounts Payable
		Savings Accounts			Student Payables
					Escheat Payable
C	2	Short-Term Investments (Also See Exhibit D)			Sales Tax
		Investment Accounts			
		Certificates of Deposit	C	14	Accrued Interest Payable
C	3	Property Taxes Receivable, Net of Est Uncollectible	C	15	Accrued Payroll and Other Compensation
					Accrued Salaries and Wages
C	4	State Appropriations Receivable			Accrued FICA
					Income Tax Withholdings
C	5	Federal and State Grants Receivable			Employee Deductions
					Retirement Contributions
C	6	Accounts Receivable, Net of Est Uncollectible			Long Term Disability Insurance
		Tuition and Fees			Life Insurance
		Non-Student Accounts Receivable			Tuition Benefits
					Workers Compensation
C	7	Prepaid Expenses			
			C	16	Accrued Vacation
C	8	Due from Component Units			
			C	17	Unearned Revenue
		NON-CURRENT ASSETS			Deferred Tuition Revenue
					Other Deferred Revenue
C		Long-Term Investments (See Exhibit D)			Deposits
C	9	Capital Assets, Net of Accumulated Depreciation	C	18	Current Portion of Long-Term Lease/Subscription Obligations
		Land and Improvements			
		Buildings and Improvements	C	19	Current Portion of Long-Term Debt Obligations
		Furniture			
		Instructional Equipment			NON-CURRENT LIABILITIES
		Operational Equipment			
		Technology Equipment and Computers	C		Long-Term Debt Obligations
		Vehicles		20	Bonds Payable
		Intangible Assets		21	Lease & Subscription Liability
		Lease Assets		22	Net Pension Liability
		Subscription-Based Information Technology Assets		23	Net Other Post-Employment Benefits Liability
C	10	Net Other Post-Employment Benefits Asset	C	24	Deferred Inflow of Resources - Pension Amounts
C		Deferred Outflow of Resources			NET POSITION
	11	Deferred Charge on Refunding Bonds			
	12	Deferred Pension Amounts	C	25	NET POSITION
					Invested in Capital Assets, Net of Related Debt
					Restricted
					Unrestricted

LANSING COMMUNITY COLLEGE
Organization to Division Crosswalk

Organization Number	Organization Title	Division
12521	Academic Senate	Academic Affairs
20501	Learning Assistance Administration	Academic Affairs
20510	Library Technical Services and Systems	Academic Affairs
20520	Library Support	Academic Affairs
20530	Library Instruction and Reference	Academic Affairs
20540	Learning Commons	Academic Affairs
20550	Library Technology Resources	Academic Affairs
40001	Academic Affairs Administration	Academic Affairs
40010	e-Learning	Academic Affairs
40015	Center for Data Science	Academic Affairs
40100	Center for Teaching Excellence	Academic Affairs
40200	Achieving the Dream	Academic Affairs
13205	Special Events	Administrative Services
50001	Administrative Services Administration	Administrative Services
50100	Materials Management	Administrative Services
50110	Material Management Print Services	Administrative Services
50201	Facilities Office Services	Administrative Services
50210	Custodial Services and Recycling	Administrative Services
50220	Building Maintenance, Repair, and Renovation	Administrative Services
50230	Grounds Maintenance	Administrative Services
50240	Moving Services	Administrative Services
50250	Utilities Consumption	Administrative Services
50301	Police Department	Administrative Services
50320	Fleet Management	Administrative Services
50330	Emergency Management	Administrative Services
50401	Conference and Food Services	Administrative Services
50402	Student Parking	Administrative Services
50502	Employee Parking	Administrative Services
50601	Occupational/Environmental Safety and Health	Administrative Services
12512	K-12 Operations	Advancement, External Affairs and K-12 Operations
13001	Advancement and Exterior Affairs Administration	Advancement, External Affairs and K-12 Operations
13300	LCC Foundation	Advancement, External Affairs and K-12 Operations
13400	Educational Resource Development	Advancement, External Affairs and K-12 Operations
13601	C3R Administration	Advancement, External Affairs and K-12 Operations
407001	Arts and Sciences Administration	Arts and Sciences
407130	Honors Program	Arts and Sciences
407202	Teacher Preparation	Arts and Sciences
407212	History	Arts and Sciences
407213	Humanities	Arts and Sciences
407217	Education	Arts and Sciences
407218	Political Science	Arts and Sciences
407219	Sociology and Anthropology	Arts and Sciences
407220	Psychology	Arts and Sciences
407251	English, Humanities, and Social Science Administration	Arts and Sciences
407302	Writing Center	Arts and Sciences
407320	English Department	Arts and Sciences
407411	Math and Computer Science	Arts and Sciences
407451	Science and Math Administration	Arts and Sciences
407502	Science and Math Education Center	Arts and Sciences
407511	Biology	Arts and Sciences
407512	Chemistry	Arts and Sciences
407513	Physical Sciences	Arts and Sciences
407610	Art and Design	Arts and Sciences
407615	Digital Media and Design	Arts and Sciences
407630	Music	Arts and Sciences
407635	Theatre	Arts and Sciences
407640	Performing Arts Production	Arts and Sciences
407645	World Languages	Arts and Sciences
407650	Sign Language	Arts and Sciences
407655	Communications	Arts and Sciences
407811	Student Development	Arts and Sciences
407820	Adult Basic Education	Arts and Sciences
407910	Accounting	Arts and Sciences
407920	Business	Arts and Sciences
407940	Management	Arts and Sciences
407950	Marketing	Arts and Sciences
407960	Economics	Arts and Sciences
407991	Business, Communication and the Arts Administration	Arts and Sciences
11100	Board of Trustees	Board of Trustees
12402	Risk Management and Legal Services	Business Operations
12403	Compliance Office	Business Operations
13100	Public Relations	Business Operations

LANSING COMMUNITY COLLEGE
Organization to Division Crosswalk

Organization Number	Organization Title	Division
13200	Collegewide Marketing	Business Operations
13202	Radio and TV Broadcasting	Business Operations
70300	Purchasing Services	Business Operations
30001	Community Education and Workforce Development Administration	Community Education and Workforce Development
30201	Extension and Lifelong Learning Office	Community Education and Workforce Development
30211	East Lansing Extension Center	Community Education and Workforce Development
30212	Howell Extension Center	Community Education and Workforce Development
30214	Jobs Training Center	Community Education and Workforce Development
30215	English for Speakers of Other Languages Non-Credit	Community Education and Workforce Development
30220	Adult Enrichment	Community Education and Workforce Development
30225	Youth Programs	Community Education and Workforce Development
30240	Centralized Services	Community Education and Workforce Development
30301	Business and Community Institute Administration	Community Education and Workforce Development
30320	Business and Community Institute	Community Education and Workforce Development
30330	MI New Jobs Training Program	Community Education and Workforce Development
30400	Small Business Development Center	Community Education and Workforce Development
30501	Job Training Center Administration	Community Education and Workforce Development
12100	Office of President	Executive Office
12401	Office of Senior Vice President - Business Operations	Executive Office
12501	Office of the Provost	Executive Office
20310	Financial Aid	Financial Services
70001	Office - Chief Financial Officer	Financial Services
70110	Accounting Services	Financial Services
70120	Payroll	Financial Services
70130	Student Finance	Financial Services
70200	Financial Planning, Analysis and Review	Financial Services
70400	Project Management and Business Analysis	Financial Services
80001	Institutional Accounts	Financial Services
405001	Health and Human Services Administration	Health and Human Services
405002	Medical Locked Storage	Health and Human Services
405005	Mental Health and Aging	Health and Human Services
405211	Child Development	Health and Human Services
405212	Dental Hygiene	Health and Human Services
405213	Diagnostic Medical Sonography	Health and Human Services
405215	Human Services	Health and Human Services
405217	Radiologic Technology	Health and Human Services
405218	Surgical Technology	Health and Human Services
405221	Neurodiagnostic Technology	Health and Human Services
405312	Community Health Services	Health and Human Services
405313	Nursing	Health and Human Services
405314	Medical Assistant	Health and Human Services
405320	Emergency Medical Services	Health and Human Services
405510	Physical Fitness and Wellness Lab	Health and Human Services
405525	Kinesiology and Health and Wellness	Health and Human Services
405530	Fitness	Health and Human Services
405535	Massage Therapy	Health and Human Services
405601	Nursing, Kinesiology, Massage, Child Development, and Medical Assistant Administration	Health and Human Services
405701	Dental Hygiene, Radiologic Tech, EMS, Physical Fitness and Surgical Tech Admin	Health and Human Services
12301	Human Resources	Human Resources
12302	Collegewide Professional Development	Human Resources
60001	Office - Chief Information Officer	Information Technology Services
60110	Enterprise Systems	Information Technology Services
60120	Infrastructure Support Services	Information Technology Services
60130	Information Security	Information Technology Services
60140	Technology Support Services	Information Technology Services
60210	Infrastructure Maintenance	Information Technology Services
12111	Office - Chief Diversity Officer	Office of Empowerment
12112	Maya Angelou Training Center	Office of Empowerment
12113	Cesar Chavez Multicultural Center	Office of Empowerment
12121	Martin Luther King Equity Center	Office of Empowerment
20001	Student Affairs Administration	Student Affairs
20101	Strategic Enrollment Management Administration	Student Affairs
20110	Registrar's Office	Student Affairs
20120	Admissions	Student Affairs
20130	Global Student Services	Student Affairs
20201	Student Support Administration	Student Affairs
20210	Center for Employment Services	Student Affairs
20220	Counseling	Student Affairs
20230	Advising	Student Affairs
20240	Testing Services	Student Affairs
20250	Non-Traditional and Special Populations	Student Affairs
20401	Academic and Career Pathways Administration	Student Affairs

LANSING COMMUNITY COLLEGE
Organization to Division Crosswalk

Organization Number	Organization Title	Division
20610	Athletics	Student Affairs
20615	Athletic Youth Camps	Student Affairs
20620	Student Life	Student Affairs
20710	StarZone	Student Affairs
25101	Academic Success	Student Affairs
30100	Transfer Center	Student Affairs
40401	Center for Veteran and Family Support	Student Affairs
406001	Technical Careers Administration	Technical Careers
406111	Architectural Technology	Technical Careers
406112	Civil Technology	Technical Careers
406115	Building Construction	Technical Careers
406214	Manufacturing Engineering Technology	Technical Careers
406215	Welding Technology	Technical Careers
406311	Automotive Technology	Technical Careers
406313	Aviation Maintenance and Avionics	Technical Careers
406316	Heavy Equipment Repair	Technical Careers
406401	Trades Technology Services Administration	Technical Careers
406402	Apprenticeship Program	Technical Careers
406501	Computer Information Technology Administration	Technical Careers
406510	Computer Information Technology	Technical Careers
406612	Electrical Technology	Technical Careers
406613	Heating, Ventilation, and Air Conditioning	Technical Careers
406701	Public Services Careers Administration	Technical Careers
406711	Criminal Justice	Technical Careers
406712	Legal Studies	Technical Careers
406713	Fire Science	Technical Careers
406714	Fire Science Academy	Technical Careers
406715	Police Academy	Technical Careers
406716	Corrections Academy	Technical Careers
406801	Aviation Administration	Technical Careers
406901	Trades Technology Program Administration	Technical Careers

Glossary of Terms

Academic Term

An academic term is any period of time in which course work is offered by the institution and for which students seek enrollment. The term may include a regular session or a special session or both. The College uses the semester system, which consists of the summer, fall and spring semesters.

Auxiliary Fund

The Auxiliary Fund accounts for college services where a fee is charged. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food service, bookstore, and parking.

BANNER

An enterprise system designed for higher education. LCC has utilized Banner for finance and student system information since 2006.

Benefits

Various benefits, other than salaries and wages provided by the College to employees which include: retirement; health insurance; dental insurance; long term disability insurance; vision insurance; life insurance; earned leave; tuition waivers; sabbatical leave; etc.

Bond

A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

Capital Budget

The Capital Budget includes funding for capital assets and infrastructure such as facilities, renovation, and certain equipment.

Contingency

Contingency funds are those appropriations set aside as a reserve for emergencies or unforeseen expenditures. At Lansing Community College no funds shall be transferred out of reserves/contingency funds without prior approval of the Board of Trustee.

Debt Service

Debt service includes expenditures for the retirement of long term debt and expenditures for interest on the debt.

Deferred Inflow and Deferred Outflow

Deferred Inflows and Deferred Outflows are resources which the College has expended or received but the related expense or revenue are for a future period, therefore, the deferral of that expense or revenue is recorded in the Statement of Net Position. Deferred inflows and outflows are not assets or liabilities of the College as the resources are not within the College's control.

Designated Fund

The Designated Fund is used to account for funds which are designated for use to finance specific operations at the college. The purpose or designation of the funds is determined by the Board of Trustees upon the recommendation of the college administration.

Encumbrance

A claim on an asset that reduces availability due to the obligation, such as a purchase order.

Equipment

Equipment is classified as a free-standing item having an acquisition value of \$5,000 or higher, and a normal life expectancy of one year or longer.

Fiscal Year (FY)

The fiscal year is the period over which a college budgets its spending. It consists of a period of twelve months, not necessarily concurrent with the calendar year; a period to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are balanced. Lansing Community College's fiscal year is the period July 1 to June 30.

Full-time Equivalent (FTE)

An FTE is equal to 100% of the normal full time work hours per job classification.

Fund

An income source established for the purpose of carrying on specific activities, or attaining certain objectives, in accordance with special regulations, restrictions or limitations. The terms and conditions established by this income source and/or the college must be complied with in making expenditures against the particular account.

Fund Accounting

A method of accounting that separates and tracks financial transactions to meet restrictions and reporting requirements imposed by funding sources and/or the college.

Fund Balance

The balance remaining in each fund account representing the funds available for unforeseen occurrences, such as revenue shortfalls and unanticipated expenditures as well as for future use as the restrictions governing the fund allows.

Fund Group

A high level classification of all fund sources which have similar characteristics.

General Fund

This fund is used to account for all transactions not required to be accounted for in another fund, and is used for all general purpose operating activities of the college.

Grant

Monetary award usually from the federal or state government and its use is restricted to a specific purpose. Each specific grant should be set up as a fund and accounted for separately using a complete group of self-balancing accounts.

Investment Income

Income or revenue derived from investments in securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for community college funds are governed by state statute, the Community Colleges Act which allows current operating funds, special funds, interest and sinking funds, and other funds belonging to or in the custody of the College, including restricted and unrestricted funds, to be invested only in the types of investments permitted by law.

Plant Funds

Funds to be used for the construction, alteration or purchase of physical property of the college e.g., land, buildings, capital improvements, equipment and library collections.

Property Taxes

Taxes levied on real and personal property by the college district. The community college millage is levied for the specific purpose of funding college operations.

- **State Equalized Value (SEV):** In Michigan this is 50% of the appraised value of the property.
- **Taxable Valuation:** The value of the property used to determine the property tax. It may or may not be the SEV.

Restricted Fund

The Restricted Fund is used to account for funds that have restrictions on their use. The purpose of the funds is determined by the donors or sponsoring agency. The revenues for the restricted fund come largely from Federal Grants/Contracts, State of Michigan Grants/Contracts, Local Grants/Contracts and Private Gifts/Grants. Each specific grant is accounted for separately using a complete group of self-balancing accounts.

Sabbatical Leave

In accordance with the collective bargaining agreement between the College and its faculty, the College grants sabbatical leaves to various full-time faculty members. The leaves are granted to enhance the professional competence of these instructors, who are required to return to work for the College a period of one year. The Benefit is recorded in the fiscal year the leave is taken.

Services and Supplies

Any un-capitalized article, material or service that is consumed in use, is expendable or loses its original shape or appearance with use. This category includes the cost of outside or contracted services as well as materials and supplies necessary for the conduct of the College's business.

State Appropriations

Revenue received by the College from the State of Michigan based on a formula.

Student Tuition and Fees

The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per billable hour times the number of billable hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition.

Vacancy Factor

A line item, set annually as a percentage of overall compensation, reducing the projected expenditure in an estimation of the value of unspent budget due to lag in position incumbency. The vacancy factor will serve to limit over budgeting and help keep tuition and fee costs as low as possible.

**Lansing Community College -Board of Trustees
April 21, 2025**

Agenda Item: Monthly Police Department Report

Presented for Information

PURPOSE

To provide information regarding police contacts, parking enforcement, and dispatch activity as part of the administration's monthly monitoring reports.

BACKGROUND

On March 21, 2022, the Lansing Community College (LCC) Board of Trustees passed a motion requiring the administration to provide monthly reports regarding the Police Department's interactions with LCC's campus communities.

LCC's Police Department strives to be part of the solution to a national criminal justice system that has systematically and disparately impacted communities of color and the poor. In part, this report provides evidence of the Police Department's progress in responding to the Board's resolution to address racial injustice through diversity, equity, and inclusion and LCC's Equity Action Plan.

Exhibit A – Monthly Citizen Contact Reports

Beginning in August 2021, LCC police officers started providing Citizen Contact Receipts (aka Stop Receipts) to any individual with whom the officers have official contact. Stop Receipts are physical documents containing all the relevant information resulting from a person's interactions with LCC police, including time, date, location, officer name, and badge number, the reason for interaction, race, gender, and result of the interaction. Information pertaining to force or other aspects of police intervention will also be chronicled on Stop Receipts, as applicable.

In addition, parking enforcement and dispatch activity information is pulled from the Michigan State Police – State Records Management System. Calls for service include but are not limited to battery jump starts, vehicle unlocks, parking assistance, escorts, room unlocks, after-hours building access, accidents, injuries, medical emergencies, concerning behaviors, select college policy violations, campus-related crimes, and general request for assistance from students, employees, and guests.

RISKS

Maintaining transparency in LCC's policing policies, procedures, and practices is an essential part of being accountable to the community we serve. This framework establishes a culture of value around diversity, equity, inclusion, and justice. It also creates the foundation for a system of accountability for everyone who works within the Police Department. Failure to adhere to these values would erode the trust between LCC's Police Department and the community.

OTHER OPTIONS/ALTERNATIVES

NA

RECOMMENDATION:

NA

ATTACHMENTS:

1. Exhibit A – Monthly Citizen Contact Reports

Exhibit A – Monthly Citizen Contact Reports

Lansing Community College Police Department Citizen Contact Report – March 2025

Contact Number	Time	Primary Reason for Contact	Incident or Violation	Disposition/Comment	Citation Issued	Warning Issued	Custodial Arrest	Arrest Type	Gender	Race
1	6:11pm	Dispatched	Panhandling	Officer issued trespass warning	No	Yes	No	N/A	Female	Black or African American
2	3:00am	Dispatched	Individual requests police service from call box	Officer provided courtesy transport	No	No	No	N/A	Male	White
3	2:45pm	Dispatched	Individual using ramp outlet to charge phone	Officer approached to investigate/Individual left upon officer approaching	No	No	No	N/A	Male	White
4	2:00pm	Citizen Complaint	Individual passed out intoxicated inside vehicle	EMS transported individual to hospital (no LCC affiliation)	No	No	No	N/A	Female	White
5	7:14pm	Citizen Complaint	Reported suspicious vehicle	Officer approached vehicle and spoke to owner to investigate/waiting for wife to finish teaching class	No	No	No	N/A	Male	Black or African American
6	4:36am	Field Interview	Suspected Loitering	Officer recognized individual as previously trespassed. Individual was trying to get warm and left immediately.	No	Yes	No	N/A	Male	White
7	4:07am	Field Interview	Suspected Loitering	Officer spoke to individual to investigate/student who arrived early for class	No	No	No	N/A	Female	Black or African American
8	7:12pm	Traffic Violation	Expired tags	N/A	No	Yes	No	N/A	Male	Black or African American
9	8:19pm	Traffic Violation	No right on red	Also had revoked drivers license	Yes	No	No	N/A	Male	Black or African American
10	9:35am	Traffic Violation	Disregard traffic control device	N/A	No	Yes	No	N/A	Male	White
11	8:02pm	Traffic Violation	Expired tags	N/A	No	Yes	No	N/A	Female	Black or African American
12	8:56pm	Traffic Violation	No lights on	N/A	No	Yes	No	N/A	Male	Black or African American

Lansing Community College Police Department Citizen Contact Report – March 2025

LCC PD CITIZEN CONTACTS		Counts			
Citizen Complaints:	2				
Dispatched:	3				
Field Interviews:	2				
Investigative Stops:	0				
Officer Initiated:	0				
Traffic Violation:	5				
Vehicle Safety Equipment Violation:	0				
Weapons Pat-down:	0				
Total:	12				
Demographics	Counts	Citation	Warning	Arrest	
Males:	8	1	4	0	
Females:	4	0	2	0	
Unknown:	0	0	0	0	
Asian or Pacific Islander:	0	0	0	0	
Black or African American:	7	1	4	0	
Hispanic or Latino:	0	0	0	0	
Native American/Alaskan Native	0	0	0	0	
White:	5	0	2	0	
Other:	0	0	0	0	
Unknown:	0	0	0	0	
Parking Violation - Warnings:	5				
Parking Violation - Citations:	0				
Dispatch Activity - Calls for Services:	549				

Custodial Arrest: When an officer physically takes an individual into custody, and the individual is processed at a detention facility.

Arrest Warrant: A document issued by a judge or magistrate that authorizes the police to take someone accused of a crime into custody.



LCC provides equal opportunity for all persons and prohibits discriminatory practices based on race, color, sex, age, religion, national origin, creed, ancestry, height, weight, sexual orientation, gender identity, gender expression, disability, familial status, marital status, military status, veteran's status, or other status as protected by law, or genetic information that is unrelated to the person's ability to perform the duties of a particular job or position or participate in educational programs, courses, services or activities offered by the College.

The following individuals have been designated to handle inquiries regarding the non-discrimination policies: Equal Opportunity Officer, Washington Court Place, 309 N. Washington Square Lansing, MI 48933, 517-483-1730; Employee Coordinator 504/ADA, Administration Building, 610 N. Capitol Ave. Lansing, MI 48933, 517-483-1875; Student Coordinator 504/ADA, Gannon Building, 411 N. Grand Ave. Lansing, MI 48933, 517-483-1885; Human Resource Manager/Employee Title IX Coordinator, Administration Building, 610 N. Capitol Ave. Lansing, MI 48933, 517-483-1879; Student Title IX Coordinator, Gannon Building, 411 N. Grand Ave. Lansing, MI 48933, 517-483-9632.