Lansing Community College
Board of Trustees

(Part 1 of 3)

Regular Meeting
October 26, 2026
6:00 p.m.

BOARD OF TRUSTEES & PRESIDENT



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

Minutes of meetings and all proceedings of the Board may be obtained from the Board's Executive Assistant/Liaison
Paula D. Cunningham Administration Building, 3rd Floor Room 307.4
610 N. Capital Avenue ~ Lansing, MI 48933 ~ Phone: (517) 483-5252


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

AGENDA

BOARD OF TRUSTEES MEETING
October 26, 2026
ADM Boardroom
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. Hope Lovell

B. Land Acknowledgment – LaShunda Thomas

IV. Special Presentation

A. Michigan Community College Association – Katie Witkowski, Senior Director of Government Relations and Communications

V. Approval of Minutes

A. September 21, 2026, Regular Board of Trustees Meeting

VI. Additions/Deletions to the Agenda

VII. Limited Public Comment Regarding Agenda Items

VIII. Monthly Monitoring Report

A. Annual Comprehensive Financial Report – *Michelle Fowler, Rehmann*

IX. President's Report

X. Consent Agenda – Action Items

A. 2026 Five-Year Capital Outlay Plan and Capital Outlay Project Request

B. Board of Trustees Employees

1. Expenses – September 2026
2. Time Reporting – October 2026

XI. Monthly Monitoring Report

A. Monthly Financial Statements

B. Monthly Public Safety Report

C. Report Regarding Diversity of Employees

XII. Chair's Report

1. Recap of the ACCT Leadership Congress

XIII. Committee Reports

A. Audit Committee Update – *Robert Proctor*

1. Annual Comprehensive Financial Report *(Move to accept)*

B. Policy Committee – *Robert Proctor*

1. 1.6 Board Governance/Board Policies and Procedures *(REVISED)*

XIV. Board Members Report

A. Foundation Board Report – *Terrence Frazier & Noel Garcia, Jr.*

B. Local Finance Development Authority Board Update

1. Grand Ledge Local Development Authority – *Angela Mathews*
2. Mason Local Development Authority – *Hope Lovell*

XV. Unfinished Business

XVI. Public Comment

XVII. Board Comments

XVIII. Closed Session

XIX. Adjournment

Approval of Minutes

LANSING COMMUNITY COLLEGE
BOARD OF TRUSTEES
ADM Building Boardroom

September 21, 2026

Regular Meeting

Unadopted Meeting Minutes

DRAFT

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 Proctor led the Pledge of Allegiance.

Special Recognition

The Chair made the following comments recognizing Hispanic Heritage Month and Suicide Prevention Month.

> *"September 15 marks the beginning of Hispanic Heritage Month, a time to celebrate the rich history, culture, traditions, and many contributions of Hispanic and Latino communities. As a college committed to serving a diverse community, Lansing Community College is proud to recognize the many students, faculty, staff, and community members whose heritage and contributions strengthen our college and our region.*
>
> *September is also Suicide Prevention Month, a time to raise awareness, encourage open conversations about mental health, and remind one another that support is available. Suicide prevention is a shared responsibility, and sometimes a simple conversation, a listening ear, or connecting someone with resources can make a meaningful difference. As a caring college community, we encourage anyone who may be struggling or concerned about someone else to reach out for support. There is no shame in asking for help, and every life has value.*
>
> *As a college community, we remain committed to creating an environment where every individual feels valued, supported, and connected."*

.

Approval of Minutes

IT WAS MOVED BY Trustee Thomas and seconded by Trustee Lovell that the minutes of the June 15, 2026, Regular Board of Trustees meeting be adopted.

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

The motion carried.

Additions/Deletions to the Agenda

No additions or deletions were made to the meeting agenda.

Limited Public Comment Regarding Agenda Items

There were no Limited Public Comments Regarding Agenda Items.

President's Report

President Robinson presented the September 2026 President's report to the Board.

President's Report – Workforce Pell

Lee Gardner gave a presentation on Workforce Pell.

Action Items – Consent Agenda

The following items were presented under the consent agenda:

A. Approval of Bank Resolutions
    1. Resolution Authorizing Electronic Funds Transfer
    2. Resolution Designating Authorized Representatives
B. Board of Trustees Employees
    1. Expenses – June, July, August 2026
    2. Time Reporting – September 2026
C. Cooperative Purchase
    1. Accounting Textbooks and Connect Access
    ~~2. Network Access Switches~~ *(REMOVED)*

DRAFT

D. Emergency Facility Use Agreement and Release of Liability between Davenport University, Lansing Campus, and Lansing Community College

~~E. FY2026 Year-End Transfers to Provide for the College's 50% Match Requirement for the Energy and Utility Training Center Capital Project~~ *(REMOVED)*

~~F. Local Strategic Value Resolution~~ *(REMOVED)*

G. Request for Proposal

1. Employee Medical Insurance
2. Window Cleaning Services

~~H. Resolution Naming a Trustee and Alternative Trustee to the West Michigan Health~~ *(REMOVED)*

I. Insurance Pool (WMHIP) Board

J. Sole Source Purchase

1. Student Forms with Campus Metrics

Trustee Taylor requested that the FY2026 Year-End Transfers to Provide for the College's 50% Match Requirement for the Energy and Utility Training Center Capital Project be removed for discussion.

Trustee Lovell requested that the Cooperative Purchase for Network Access Switches and the Local Strategic Value Resolution be removed from the agenda for discussion.

Chair Mathews requested that the Resolution Naming a Trustee and Alternative Trustee to the West Michigan Health be removed from the agenda for discussion.

IT WAS MOVED BY Trustee Thomas and seconded by Trustee Frazier that the Consent Agenda, removing the Cooperative Purchase for Network Access Switches, the FY2026 Year-End Transfers to Provide for the College's 50% Match Requirement for the Energy and Utility Training Center Capital Project, the Local Strategic Value Resolution, and the Resolution Naming a Trustee and Alternative Trustee to the West Michigan Health Insurance Pool (WMHIP), be approved.

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

The motion carried.

DRAFT

Action Item – FY2026 Year-End Transfers to Provide for the College's 50% Match Requirement for the Energy and Utility Training Center Capital Project

IT WAS MOVED BY Trustee Thomas and seconded by Trustee Taylor that the FY2026 Year-End Transfers to Provide for the College's 50% Match Requirement for the Energy and Utility Training Center Capital Project be approved.

Trustee Taylor stated she agreed with the funding source but asked, beyond the $4 million matching requirement, what the college projects annually for operations, such as maintenance of the training center, and whether it would be factored into this long-term.

Don replied that additional operating costs were estimated at about $30,000 per year for maintenance, utilities, custodial work, and other expenses. He further stated that operating costs would not increase significantly over what the college is currently incurring.

Trustee Lovell asked why the college chose these funding strategies and what other options it considered.

Don replied that the college could consider borrowing money, but it is at a point where it does not want to increase any outstanding debt, whether through bank financing or a bond issue, and feels these funding sources are the most appropriate.

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

The motion carried.

Action Item – Cooperative Purchase for Network Access Switches

IT WAS MOVED BY Trustee Lovell and seconded by Trustee Frazier that the Cooperative Purchase for Network Access Switches be approved.

Trustee Lovell asked how the purchase would improve the overall network capabilities.

Dr. Seleana Samuels stated that the switches are part of the college's infrastructure and that a good portion of the college's switches are end-of-life, no longer under maintenance, and must be replaced. She said the new switches will be better than the old ones, and the college needs to do this to ensure employees can still access their laptops and all the other technology they use on campus without issues, including the internet.

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

DRAFT

The motion carried.

Action Item – Local Strategic Value Resolution

IT WAS MOVED BY Trustee Lovell and seconded by Trustee Frazier that the Local Strategic Value Resolution be approved.

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

The motion carried.

Action Item – Resolution Naming a Trustee and Alternative Trustee to the West Michigan Health

IT WAS MOVED BY Trustee Lovell and seconded by Trustee Frazier that the Resolution Naming a Trustee and Alternative Trustee to the West Michigan Health be approved.

Chair Mathews asked Dr. Robinson to explain the governing body and reminded everyone that the resolution may be confusing, but other governing bodies use the term trustee.

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

The motion carried.

Monthly Monitoring Report

The following Monitoring Reports were presented:

A. 2026 Five-Year Capital Outlay Plan and Capital Outlay Project Request
B. Food Pantry Update
C. Monthly Financial Statements
D. Monthly Police Department Report

There was Board discussion on the monitoring reports.

DRAFT

Chair's Report

ACCT Voting Delegate

Chair Mathews announced that she had appointed Trustee Chatum Taylor as the voting delegate for the upcoming ACCT Leadership Congress in Chicago, IL.

October Board Meeting

Chair Mathews announced that due to the ACCT Leadership Congress, the October Board meeting has been rescheduled to Monday, October 26. She reminded the Board and staff that, despite the change in the meeting date, they will receive the Board meeting materials on October 14. This will allow trustees sufficient time to review the materials before attending the ACCT conference.

The Chair stated that at next month's meeting, she will ask the Board for letters of support for her and Trustees Lovell and Thomas as they apply to be ACCT Associate Committee Members.

Committee Reports – Audit Committee Update

Trustee Proctor stated that the Audit Committee met to receive a Status Update on the Annual Financial Audit Report from Michelle Fowler of Rehmann. He stated that Ms. Fowler will attend the October Board of Trustees meeting to present the Annual Financial Audit Report to the Board.

Committee Reports – Policy Committee Update

Trustee Proctor stated that the Policy Committee met with Dr. Welch and Dr. Robinson to review additional revisions to section 1.6.10 of Board Bylaw 1.6. He stated these additional revisions are being submitted as a first read for the Board's consideration.

> ***1.6.10 Authority and Powers Reserved by the Board***
>
> *All business conducted by the Board of Trustees shall be in conformance with the Community College Act and current Michigan statutes, including the Open Meetings Act, Act 267 of 1976, as amended, MCL 15.261 et seq, ~~consistent with~~ and the Board's Governance Policy GP-301.*
>
> *The College shall be ~~managed~~ directed and governed by the Board of Trustees, in accordance with the Community College Act and in keeping with these Board bylaws and the Statements of Purpose and Goals contained within the College's strategic plan. The general powers granted to the Board are those expressly provided for in the Community College Act and any powers implied or incident thereto, including the exercise of any power incidental or appropriate to the performance of any function related to the operation of the College in the interests of educational and other programs and services offered by the College.*
>
> *More specifically, the duties of the Board of Trustees shall include, but are not limited to, the following:*

DRAFT

1) *Appoint/hire, annually evaluate, consistent with Bylaw 1.6.3 and Governance Policy BPR 402, and/or remove the President;*
2) *Appoint/hire, annually evaluate, and/or remove the Executive Assistant/Board Liaison per the Board's Just Cause Policy ~~(activities coordinated through the Chair.~~*
3) *Approve the establishment of vice-president, assistant vice-president, dean, ~~department chair positions,~~ associate dean, or positions equivalent by classification or pay grade to vice-president, assistant vice-president, dean, or department chair positions. The Administration will submit an organizational chart to the Board at the budget workshop. (See Governance Policy GP 306)*
4) *Appoint, evaluate, and remove other positions designated within ~~the~~ Board policies; (See Hiring Policy)*
5) *Review and approve all consultant contracts, consistent with 1.10.5, not otherwise authorized by Board policy or specified within the capital budget approval;*
6) *Adopt, develop, and define Board and College policies;*
7) *Establish an annual College budget;*
8) *Approve the issuance of College degrees and certificates; and delegate the establishment or discontinuance of programs of study to the Provost. (see GP 306)*
9) *Establish and authorize College tuition, course fees, and other fees that apply to all students;*
10) *Authorize the sale, purchase, construction, and renovation of College land, buildings, and major equipment;*
11) *Define and review College strategic direction and goals;*
12) *Institute and promote major College fund-raising efforts and authorize the acceptance of gifts to the College;*
13) *Authorize the incurring of debt by the College;*
14) ~~*Evaluate the President, consistent with 1.6.3 and BPR 402;*~~
15) ~~*Annually evaluate the performance of the Executive Assistant/Liaison.*~~

Board Members' Reports – Foundation Board Update

Trustee Frazier provided a brief update on the Foundation Board.

The Foundation Board of Directors welcomed two new members:

- Tamera Carter, Vice President of Membership Growth and Development at LAFCU
- Jason Brown, Business Agent at UA Local 333 – Plumbers and Pipefitters

The Foundation also received generous support over the summer. Highlights include:

- An anonymous gift of $50,000: $24,000 for students enrolled in English for Speakers of Other Languages (ESOL) courses and $26,000 for general scholarships

DRAFT

- Sponsorship of the Scholarship Breakfast by LAFCU, Maner Costerisan, Plumbers and Pipefitters, and the Lansing Board of Water & Light. The breakfast is Oct. 2—don't forget to RSVP!
- A donation from CATA of 200 semester passes, 60 31-day passes, and 20 Spec-Tran passes
- A $10,000 gift supporting LCC Cares, the Gap Scholarship, and the Zell Family Endowment, which will receive an additional $10,000 matching contribution from Ernst & Young
- $7,000 for the Moloney-Peterson Scholarship for technical programs
- $5,500 from the A-Mark Foundation for a journalism scholarship and $500 for The Lookout, LCC's student newspaper

Unfinished Business

There was no Unfinished Business.

Public Comment

Melissa Kaplan: Melissa Kaplan addressed the Board to share upcoming Arts and Science events.

Rebecca Bielery: Rebecca Bielery, lead faculty for the Art History Program, addressed the Board regarding the Art History Program.

Anne Heutsche: Anne Heutsche addressed the Board regarding the History Program.

Martine Rife: Martine Rife addressed the Board regarding teaching English 121.

Board Comment

Trustees Thomas and Frazier made comments.

Closed Session

IT WAS MOVED BY Trustee Frazier and supported by Trustee Thomas to enter into a Closed Session for the purpose of reviewing and discussing the attorney's written legal opinion concerning a complaint filed by a resident under Section 8(h) of the Open Meetings Act to consider material which is exempt from disclosure under Section 13(1)(g) of the Michigan Freedom of Information Act to review and discuss.

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

DRAFT

The motion carried.

The Board entered into a Closed Session at 8:45 p.m.

The Board returned to an Open Session at 9:07 p.m.

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

Adjournment

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

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

The motion carried.

The meeting adjourned at 9:10 p.m.

Submitted,

Executive Assistant/Liaison to the Board
Benita Duncan

DRAFT

Consent Agenda
Action Items

Agenda

Lansing Community College – Board of Trustees
October 26, 2026

Agenda Item: 2026 Five-Year Capital Outlay Plan and Capital Project Request

Presented for Action

PURPOSE

To inform the Lansing Community College Board of Trustees of the pending submission of the 2026 Five-Year Capital Outlay Plan and Capital Outlay Project Request (COPR) for an Energy and Utility Training Center on the West Campus, which is currently pending construction authorization.

BACKGROUND

The State Budget Office requires Michigan universities and community colleges to submit an updated Five-Year Capital Outlay Plan annually that has been approved by the institution's governing body. Community Colleges may also submit one COPR annually, seeking up to 50% in matching funds from the State. While a project is pending construction authorization, it must be resubmitted as the top priority request. The deadline for these submissions is October 31, 2026.

IMPLICATIONS

Financial:
The financial commitment to implement the Five-Year Capital Outlay Plan includes $3,525,000 in annual maintenance and renovation (M&R) Funds to facilitate the ongoing maintenance and repairs of the college's facilities and infrastructure. The COPR for the new Energy and Utility Training Center is estimated to cost $8.85 million. Should the project be funded by the State, the college will need to identify $4,425,000 in 50% matching funds.

Strategic Plan:
N/A

Human Resources:
N/A

RISKS

Failure to submit a Five-Year Capital Outlay Plan to the State of Michigan's State Budget Office would put the college out of compliance with the Management and Budget Act, Public Act 431 of 1984, as amended.

OTHER OPTIONS/ALTERNATIVES

N/A

Agenda

RECOMMENDATIONS
N/A

ATTACHMENT: (Separate Packet – Part 2 of 3)
1. 2026 Five-Year Capital Outlay Plan
2. 2026 Capital Outlay Project Request

Agenda

Lansing Community College – Board of Trustees
October 26, 2026

Agenda Item: **Board of Trustees Employee - Expenses**

Presented for Action

PURPOSE
To ratify the expenses of the Board's employees for the month of September 2026.

BACKGROUND
This information is provided to the Board of Trustees to ratify expenses for employees who report directly to the Board.

IMPLICATIONS

Financial:
The College's procedure requires that an employee's supervisor approve the employee's expenses.

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 that 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

EXHIBIT A

Lansing Community College
Board of Trustees - Detail Expenses
September 2026

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Sep-26	General - Operations	$ 60	Phone_2026_August	Lansing Community College
Total		**$ 60**		
	Grand Total	**$ 60**	**Institutional Expenses**	
Memberships				
1-Sep-26	General - Operations	$ 7,745	Annual Membership Dues	Assn of Comm College Trustees
TOTAL		**$ 7,745**		
Software & Site Licenses				
1-Sep-26	General - Operations	$ 6,799	Document Management Software	Doctract
Total		**$ 6,799**		
Supplies				
8-Sep-26	General - Operations	$ 28	Office Supplies	Amazon
8-Sep-26	General - Operations	$ 55	Office Supplies	Amazon
8-Sep-26	General - Operations	$ 7	Office Supplies	Amazon
8-Sep-26	General - Operations	$ 51	Office Supplies	Amazon
Total		**$ 141**		
	Grand Total	**$ 14,685**	**Supplies & Non-Capital Equipment**	
Travel Transportation				
8-Sep-26	A Mathews	$ 566	ACCT Leadership Congress	American Airlines
8-Sep-26	C Taylor	$ 566	ACCT Leadership Congress	American Airlines
8-Sep-26	H Lovell	$ 566	ACCT Leadership Congress	American Airlines
8-Sep-26	L Thomas	$ 71	ACCT Leadership Congress	Amtrak
8-Sep-26	N Garcia	$ 537	ACCT Leadership Congress	American Airlines
8-Sep-26	R Proctor	$ 71	ACCT Leadership Congress	Amtrak
Total		**$ 2,376**		
Travel Registration Fees				
28-Sep-26	7 Trustees	$ 5,950	MCCA Summer Conference	Michigan Community College Assn
Total		**$ 5,950**		
Meeting Expense				
8-Sep-26	General - Operations	$ 500	ACCT Leadership Congress - Dinner Deposit 10/22	Tre Dita
8-Sep-26	General - Operations	$ 900	ACCT Leadership Congress - Dinner Deposit 10/21	RPM Steak
28-Sep-26	General - Operations	$ 595	September 2026 Board Meeting	A Catered Affaire Inc
Total		**$ 1,995**		
Event Expense				
15-Sep-26	General - Operations	$ 428	Fall Kickoff Food Truck	Udderly Delicious
15-Sep-26	General - Operations	$ 1,207	Fall Kickoff Food Truck	Happy Bowl
15-Sep-26	General - Operations	$ 1,225	Fall Kickoff Food Truck	Happy Camper Café
15-Sep-26	General - Operations	$ 1,640	Fall Kickoff Food Truck	Two Guys Nomadic Grill
Total		**$ 4,500**		
	Grand Total	**$ 14,821**	**Travel, Training & Conferences**	
		$ 29,566	**Total Expenses**	

EXHIBIT B

Lansing Community College
President - Detail Expenses
September 2026

Date	Board Employee	Amount	Description	Payee
Misc Purchased Services				
14-Sep-26	General - Operations	$ 462	Hermann House Holiday Décor Deposit	The Plant Professionals Inc
Total		**$ 462**		
	Grand Total	**$ 462**	**Purchased Services**	
Memberships				
10-Sep-26	Robinson	$ 325	Quarterly Membership Fees	Rotary Club of Lansing
14-Sep-26	Robinson	$ 24	Monthly Membership	University Club of MSU
Total		**$ 349**		
	Grand Total	**$ 349**	**Supplies & Non-Capital Equipment**	
Travel Transportation				
15-Sep-26	Robinson	$ 123	Aspen Institute	Delta
15-Sep-26	Robinson	$ 133	Aspen Institute	American Airlines
Total		**$ 257**		
Travel Registration Fees				
8-Sep-26	Robinson	$ 1,379	ACCT Leadership Congress	Assn of Comm College Trustees
14-Aug-26	Robinson	$ 875	MCCA Summer Conference	Michigan Community College Assn
Total		**$ 2,254**		
	Grand Total	**$ 2,511**	**Travel, Training & Conferences**	
		$ 3,322	**Total Expenses**	

Agenda

Lansing Community College - Board of Trustees
October 2026

Agenda Item: Board of Trustees Employees - Time Reporting

Presented for Action

PURPOSE
To secure Board approval of the time reporting for October 2026 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 October 2026 time reporting submissions for the President and the Executive Assistant/Liaison to the Board.

ATTACHMENTS:
1. October 2026 Time Reporting

Lansing Community College
Time Reporting for October, 2026

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

President

	Vacation Leave	Personal Leave	Sick Leave
August 30 – September 12, 2026	8.0		
September 13 – September 26, 2026			
Total Hours	**8.0**	**0.0**	**0.0**

Executive Assistant/Liaison to the Board

	Vacation Leave	Personal Leave	Sick Leave
August 30 – September 12, 2026			12.0
September 13 – September 26, 2026			24.0
Total Hours	**0.0**	**0.0**	**36.0**

Monthly Monitoring Report

Agenda

Lansing Community College – Board of Trustees
October 26, 2026

Agenda Item: Monthly Financial Statements

Presented for Information

Lansing Community College presents 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 year-to-date financial position as of the month ending September 30, 2026 compared to the Board Approved FY2027 Budget.

General Fund 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 2027 Annual Appropriations. The final operating appropriation passed by the State is $264,200 more than in the approved budget.

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 the remaining tuition earned during FY2027 for the Summer 2026 semester, and tuition and fees earned for the Fall 2026 semester.

Exhibit A, Line 4 – Other Revenues: Other Revenues are behind the pace of the prior year due to lower interest income earned to date.

EXPENSES

Exhibit B – Operating Budgets – Divisions: Overall the division budgets are consistent with the pace of the prior year. In accordance with Board policy, the individual division variances that exceed $100 thousand and +/- 5% are detailed below.

- **Exhibit B, Line 6** – *Community Education & Workforce Development* is 6.1 percentage points behind the pace of the prior year. This is primarily due to decreased expenses in *Purchased Services* due to less contracted training and in *Supplies & Non-Capital Equipment* resulting from the discontinuation of a software subscription.

Exhibit A, Line 7 – Services and Supplies: Overall the *Services & Supplies* are consistent with the pace of the prior year. In accordance with Board policy, the individual division variances that exceed $100 thousand and +/- 5% are detailed below.

- **Exhibit B, Line 29** – *Repair & Maintenance* is 5.9 percentage points behind the pace of the prior year. This is primarily due to budget adjustments to better align with anticipated spending, along with decreased expenses in *Information Technology Services* for equipment service contracts and in *Administrative Services* for grounds and building maintenance contracts.

Statement of Net Position
Exhibit C

This statement provides the collegewide financial position as of September 30, 2026 compared to September 30, 2025.

Current Assets:

- **Exhibit C, Line 1** – *Cash & Cash Equivalents* decreased by $4.6 million due to the timing of property tax payments received.

- **Exhibit C, Line 3** – *Property Taxes Receivable, Net of Est Uncollectible* increased by $8.2 million due to the timing of payments received from the taxing entities.

- **Exhibit C, Line 5** – *Federal & State Grants Receivable* increased by $0.9 million due to an increase in State financial aid programs.

- **Exhibit C, Line 6** – *Accounts Receivable, Net of Est Uncollectible* increased by $1.0 million due to an increase in student account balances resulting from less Title IV Financial Aid funding.

Non-Current Assets:

- **Exhibit C, Line 9** – *Long-Term Investments* decreased by $5.0 million as a result of the investment moving to short-term.

- **Exhibit C, Line 12** – *Deferred Charge on Refunding* decreased $0.2 million as a result of amortization on the 2017 and 2022 bonds.

Current Liabilities:

- **Exhibit C, Line 14 –** *Accounts Payable* decreased $1.4 million due to the timing of payments at month end.

- **Exhibit C, Line 16** – *Accrued Payroll & Other Compensation* increased due to the timing of the payroll processed at month end.

Non-Current Liabilities:

- **Exhibit C, Line 22** – *Bonds Payable* decreased $5.8 million due to ongoing scheduled payments on outstanding bond issues.

Exhibit C, Lines: 11, 13, 24, and 25 Pension & Post-Employment Benefits – These amounts are based upon annual pension actuarial assumptions from the Office of Retirement Services, and the differences in reporting dates between the College and the State of Michigan. They represent the anticipated pension amounts to be recognized in future years. This does not impact the College's operating expenses and is only recorded at year-end.

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 September 30, 2026. The Federal Reserve did increase rates mid-September by 25 basis points; however, it is too early to determine the impact on investments.

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 September 30, 2026.

- *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 Safety (ITEMS). Construction began in May 2025. Project completion is anticipated to occur in October 2026.

- *Police Department Office* – The Board approved this capital project in October 2023. Construction is underway and is anticipated to be completed in December 2026.

- *Health & Human Services Simulation Center* – The Board approved this capital project in October 2025. Construction is underway. The estimated completion date is May 2027.

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

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

The Designated Funds had a decrease in net position due to increased instructional and student technology purchases.

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

The Restricted Funds had a slight decrease in net position due to the use of previously earned program income.

The Plant Funds had an increase in net position as Board approved project funds have been allocated. As of September 30, 2026, there were approximately $7.9 million in outstanding commitments.

IMPLICATIONS

Financial:
The College had a beginning unrestricted General Fund balance of $37.6 million, representing 25.0% of the budgeted General Fund total revenues of $150.2 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 and the impact of tariffs, along with the uncertainty for projecting future enrollment, the College's finances will continue to have a degree of risk in future years.

OTHER OPTIONS/ALTERNATIVES
N/A

RECOMMENDATIONS
N/A

ATTACHMENTS:
1. Statement & Summary as of September 30, 2026 includes:

Agenda

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)

EXHIBIT A

Lansing Community College
General Fund
Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual
Month Ending September 30, 2026 Financial Review
(25% of Fiscal Year)

LINE REF #	Operating Statement Line Item	Current Year FY 2027 Budget	Current Year FY 2027 Actual YTD Through 09/30/26	Current Year FY 2027 Balance	Current Year FY 2027 Percent Recognized	Prior Year FY 2026 Total Actual	Prior Year YTD Through 09/30/25	Prior Year FY 2026 Percent Recognized	% Point Variance FY 2027 % of Budget Posted to FY 2026 % of Actual
	Revenues								
1	State Appropriations	$ 40,766,000	$ 9,751,134	$ 31,014,866	23.9%	$ 41,659,862	$ 9,560,614	22.9%	1.0
2	Property Taxes, Net of Estimated Uncollectible	$ 60,159,000	$ 15,058,043	$ 45,100,957	25.0%	$ 57,294,129	$ 14,374,310	25.1%	(0.1)
3	Tuition & Fees, Net of Estimated Uncollectible	$ 43,653,000	$ 12,316,014	$ 31,336,986	28.2%	$ 43,384,289	$ 12,004,987	27.7%	0.5
4	Other Revenues	$ 5,623,000	$ 662,364	$ 4,960,636	11.8%	$ 6,204,648	$ 810,220	13.1%	(1.3)
	Total Revenues	$ 150,201,000	$ 37,787,554	$ 112,413,446	25.2%	$ 148,542,928	$ 36,750,131	24.7%	0.4
	Salary & Benefit Expenses								
5	Salaries & Wages	$ 70,355,900	$ 15,966,654	$ 54,389,246	22.7%	$ 68,007,076	$ 15,012,855	22.1%	0.6
6	Employee Benefits	$ 31,223,600	$ 8,093,080	$ 23,130,520	25.9%	$ 29,533,025	$ 7,992,134	27.1%	(1.1)
	Total Salary & Benefit Expenses	$ 101,579,500	$ 24,059,734	$ 77,519,766	23.7%	$ 97,540,101	$ 23,004,989	23.6%	0.1
	Other Operating Expenses								
7	Services & Supplies	$ 27,446,500	$ 9,612,947	$ 17,833,553	35.0%	$ 26,568,039	$ 9,326,165	35.1%	(0.1)
	Total Operating Expenses	$ 129,026,000	$ 33,672,681	$ 95,353,319	26.1%	$ 124,108,140	$ 32,331,154	26.1%	0.0
	Student Financial Support Expenses								
8	Institutional Scholarships	$ 2,874,000	$ 924,361	$ 1,949,639	32.2%	$ 2,806,964	$ 791,265	28.2%	4.0
	Total Expenses	$ 131,900,000	$ 34,597,043	$ 97,302,957	26.2%	$ 126,915,104	$ 33,122,419	26.1%	0.1
	Transfers (In)/Out								
9	Grant Match & Other, Net	$ 925,000	$ 244	$ 924,756	0.0%	$ 726,393	$ -	0.0%	0.0
10	Capital Equipment	$ 900,000	$ 900,000	$ -	100.0%	$ 900,000	$ 900,000	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	$ 3,525,000	$ 3,525,000	$ -	100.0%	$ 3,525,000	$ 3,525,000	100.0%	-
13	Technology Infrastructure	$ 2,800,000	$ 2,800,000	$ -	100.0%	$ 2,800,000	$ 2,800,000	100.0%	-
14	Technology Fee	$ 224,000	$ 100,717	$ 123,283	45.0%	$ 223,576	$ 100,559	45.0%	(0.0)
15	Campus Master Plan	$ 1,900,000	$ 1,900,000	$ -	0.0%	$ 1,600,000	$ 1,600,000	0.0%	-
16	Board Designated Funds	$ -	$ -	$ -	0.0%	$ 700,000	$ -	0.0%	-
17	State Capital Project Appropriation Match	$ -	$ -	$ -	0.0%	$ 1,000,000	$ -	0.0%	-
18	Michigan New Jobs Training Program	$ (75,000)	$ -	$ (75,000)	0.0%	$ -	$ -	0.0%	-
	Total Transfers	$ 16,799,000	$ 15,825,961	$ 973,039	94.2%	$ 18,074,969	$ 15,525,559	85.9%	8.3
19	**Contingency**	$ 1,502,000	$ -	$ 1,502,000	0.0%	$ -	$ -	0.0%	-
	Total Revenues	$ 150,201,000	$ 37,787,554	$ 112,413,446	25.2%	$ 148,542,928	$ 36,750,131	24.7%	0.4
	Total Expenses and Transfers	$ 150,201,000	$ 50,423,004	$ 99,777,996	33.6%	$ 144,990,073	$ 48,647,978	33.6%	0.0
	Net Change in Unrestricted Fund Balance	$ -	$ (12,635,450)	$ 12,635,450		$ 3,552,855	$ (11,897,847)		
	Unrestricted General Fund Balance Beginning of Period	$ 37,588,580	$ 37,588,580	$ -		$ 34,035,725	$ 34,035,725		
	Unrestricted General Fund Balance End of Period	$ 37,588,580	$ 24,953,130	$ (12,635,450)		$ 37,588,580	$ 22,137,878		

Agenda

EXHIBIT B

Lansing Community College
General Fund
Operating Expenses: Adopted Budget and Actual Expenses
Month Ending September 30, 2026 Financial Review
(25% of Fiscal Year)

LINE REF #	Operating Division/Account	Current Year FY 2027 Budget	Current Year FY 2027 Actual YTD Through 09/30/26	Current Year FY 2027 Balance	Current Year FY 2027 Percent Recognized	Prior Year FY 2026 Total Actual	Prior Year YTD Through 09/30/25	Prior Year FY 2026 Percent Recognized	% Point Variance FY 2027 % of Budget Posted to FY 2026 % of Actual
	Operating Expenses - Divisions								
1	Academic Affairs	$ 9,803,300	$ 2,662,900	$ 7,140,400	27.2%	$ 9,546,578	$ 2,562,554	26.8%	0.3
2	Administrative Services	$ 16,078,000	$ 3,934,349	$ 12,143,651	24.5%	$ 16,780,292	$ 4,031,612	24.0%	0.4
3	Arts & Sciences	$ 25,194,900	$ 5,560,796	$ 19,634,104	22.1%	$ 26,002,815	$ 5,139,532	19.8%	2.3
4	Board of Trustees	$ 404,100	$ 94,037	$ 310,063	23.3%	$ 366,211	$ 91,980	25.1%	(1.8)
5	Business Operations	$ 5,801,300	$ 1,855,073	$ 3,946,227	32.0%	$ 5,697,785	$ 1,819,864	31.9%	0.0
6	Community Education & Workforce Dvlpmt	$ 4,145,800	$ 946,618	$ 3,199,182	22.8%	$ 3,678,093	$ 1,064,307	28.9%	(6.1)
7	Executive Office	$ 2,746,800	$ 792,746	$ 1,954,054	28.9%	$ 2,545,012	$ 727,452	28.6%	0.3
8	Financial Services	$ 6,901,400	$ 2,006,488	$ 4,894,912	29.1%	$ 6,771,986	$ 1,991,077	29.4%	(0.3)
9	Health & Human Services	$ 11,425,600	$ 2,317,984	$ 9,107,616	20.3%	$ 9,965,484	$ 2,312,289	23.2%	(2.9)
10	Human Resources	$ 2,503,500	$ 609,778	$ 1,893,722	24.4%	$ 2,082,141	$ 567,919	27.3%	(2.9)
11	Information Technology Services	$ 17,338,200	$ 6,600,086	$ 10,738,114	38.1%	$ 15,264,057	$ 6,027,864	39.5%	(1.4)
12	Office of Empowerment	$ 1,337,500	$ 226,298	$ 1,111,202	16.9%	$ 906,516	$ 240,607	26.5%	(9.6)
13	Student Affairs	$ 12,769,800	$ 3,161,928	$ 9,607,872	24.8%	$ 12,522,500	$ 3,093,594	24.7%	0.1
14	Technical Careers	$ 12,575,800	$ 2,903,600	$ 9,672,200	23.1%	$ 11,978,670	$ 2,660,504	22.2%	0.9
	Total all Divisions	$ 129,026,000	$ 33,672,681	$ 95,353,319	26.1%	$ 124,108,140	$ 32,331,154	26.1%	0.0
	Operating Expenses - Account								
15	Full-Time Administrator	$ 13,542,400	$ 3,543,982	$ 9,998,418	26.2%	$ 13,238,011	$ 3,147,979	23.8%	2.4
16	Full-Time Professional Technical	$ 14,712,400	$ 3,676,553	$ 11,035,847	25.0%	$ 13,743,523	$ 3,565,619	25.9%	(1.0)
17	Part-Time Professional Technical	$ 727,300	$ 159,032	$ 568,268	21.9%	$ 605,246	$ 150,677	24.9%	(3.0)
18	Full-Time Faculty	$ 17,825,200	$ 2,820,984	$ 15,004,216	15.8%	$ 17,933,972	$ 2,679,565	14.9%	0.9
19	Part-Time Faculty	$ 9,852,400	$ 2,375,309	$ 7,477,091	24.1%	$ 9,893,478	$ 2,352,831	23.8%	0.3
20	Full-Time Support	$ 11,189,300	$ 2,769,860	$ 8,419,440	24.8%	$ 10,242,611	$ 2,490,717	24.3%	0.4
21	Part-Time Support	$ 1,571,200	$ 357,138	$ 1,214,062	22.7%	$ 1,385,593	$ 369,186	26.6%	(3.9)
22	Student	$ 935,700	$ 263,795	$ 671,905	28.2%	$ 964,642	$ 256,281	26.6%	1.6
	Total Salaries & Wages	$ 70,355,900	$ 15,966,654	$ 54,389,246	22.7%	$ 68,007,076	$ 15,012,855	22.1%	0.6
23	Employee Benefits	$ 31,223,600	$ 8,093,080	$ 23,130,520	25.9%	$ 29,533,025	$ 7,992,134	27.1%	(1.1)
24	Institutional Expenses	$ 2,068,400	$ 998,244	$ 1,070,156	48.3%	$ 1,841,103	$ 983,345	53.4%	(5.1)
25	Utilities	$ 3,581,600	$ 891,488	$ 2,690,112	24.9%	$ 4,402,602	$ 990,001	22.5%	2.4
26	Professional Services	$ 1,357,100	$ 338,892	$ 1,018,209	25.0%	$ 775,170	$ 166,059	21.4%	3.5
27	Purchased Services	$ 5,043,400	$ 1,190,584	$ 3,852,816	23.6%	$ 4,636,674	$ 1,259,937	27.2%	(3.6)
28	Rental Expense	$ 675,500	$ 136,594	$ 538,906	20.2%	$ 598,925	$ 133,755	22.3%	(2.1)
29	Repair & Maintenance	$ 1,967,400	$ 626,625	$ 1,340,775	31.9%	$ 2,505,660	$ 945,053	37.7%	(5.9)
30	Supplies & Non-Capital Equipment	$ 10,694,200	$ 5,084,315	$ 5,609,885	47.5%	$ 10,007,241	$ 4,581,152	45.8%	1.8
31	Travel, Training & Conferences	$ 2,058,900	$ 346,204	$ 1,712,696	16.8%	$ 1,800,664	$ 266,863	14.8%	2.0
	Total Services & Supplies	$ 27,446,500	$ 9,612,947	$ 17,833,553	35.0%	$ 26,568,039	$ 9,326,165	35.1%	(0.1)
	Total All Accounts	$ 129,026,000	$ 33,672,681	$ 95,353,319	26.1%	$ 124,108,140	$ 32,331,154	26.1%	0.0

Agenda

EXHIBIT C

Lansing Community College
Statement of Net Position
Month Ending September 30, 2026

Line Ref #	Statement Line Item	Current Fiscal Year 2027	Prior Fiscal Year 2026
	Current Assets:		
1	Cash & Cash Equivalents	$ 18,309,716	$ 22,866,405
2	Short-Term Investments	$ 54,754,250	$ 55,409,781
3	Property Taxes Receivable, Net of Est Uncollectible	$ 42,510,789	$ 34,310,142
4	State Appropriations Receivable	$ 37,395,200	$ 37,141,200
5	Federal & State Grants Receivable	$ 9,782,588	$ 8,894,187
6	Accounts Receivable, Net of Est Uncollectible	$ 5,556,828	$ 4,530,529
7	Prepaid Expenses	$ 813,165	$ 848,401
8	Due from Component Unit - LCC Foundation	$ 263,039	$ 232,490
	Total Current Assets	**$ 169,385,575**	**$ 164,233,135**
	Non-Current Assets:		
9	Long-Term Investments	$ -	$ 5,014,844
10	Capital Assets, Net of Accumulated Depreciation	$ 226,153,953	$ 225,305,652
11	Net Other Post-Employment Benefits Asset	$ 24,985,542	$ 18,951,265
	Total Noncurrent Assets	**$ 251,139,495**	**$ 249,271,761**
	Total Assets	**$ 420,525,070**	**$ 413,504,896**
	Deferred Outflow of Resources:		
12	Deferred Charge on Refunding	$ 1,091,301	$ 1,273,184
13	Deferred Pension Amounts	$ 32,469,040	$ 36,402,806
	Total Deferred Outflows of Resources	**$ 33,560,341**	**$ 37,675,990**
	Current Liabilities:		
14	Accounts Payable	$ 908,770	$ 2,316,220
15	Accrued Interest Payable	$ 1,117,026	$ 1,172,827
16	Accrued Payroll & Other Compensation	$ 5,642,080	$ 3,401,118
17	Current Compensated Absences Obligations	$ 3,939,167	$ 3,852,762
18	Unearned Revenue	$ 86,320,834	$ 84,355,738
19	Current Portion of Long-Term Lease/Subscript Obligations	$ 1,744,352	$ 2,175,395
20	Current Portion of Long-Term Debt Obligations	$ 5,410,000	$ 5,255,000
	Total Current Liabilities	**$ 105,082,228**	**$ 102,529,061**
	Non-Current Liabilities:		
21	Compensated Absences Liability	$ 4,415,556	$ 4,470,639
22	Bonds Payable	$ 70,503,404	$ 76,318,228
23	Lease & Subscription Liability	$ 3,211,609	$ 2,611,389
24	Net Pension Liability	$ 91,468,649	$ 107,116,780
	Total Noncurrent Liabilities	**$ 169,599,218**	**$ 190,517,036**
	Total Liabilities	**$ 274,681,446**	**$ 293,046,097**
25	**Deferred Inflow of Resources - Pension Amounts**	**$ 60,390,270**	**$ 69,697,640**
26	**Net Position:**		
	Invested in Capital Assets, Net of Related Debt	$ 146,375,889	$ 140,218,824
	Restricted:		
	Restricted Fund Activities	$ 2,192,153	$ 2,985,573
	Capital Projects	$ 1,247,457	$ 3,544,440
	Net Other Post-Employment Benefits Asset	$ 24,985,542	$ 18,951,265
	Unrestricted	$ (55,787,347)	$ (77,262,954)
	Total Net Position	**$ 119,013,694**	**$ 88,437,148**

Agenda

EXHIBIT D

Lansing Community College
Schedule of Investments
Month Ending September 30, 2026

Short Term (< one year)

Account	Market Value	Yield	FY2027 YTD Income
CDARs First National Bank of Michigan	$ 18,904,397	3.60%	$ 170,734
ICS First National Bank of Michigan	$ 1,381,471	2.25%	$ 27,805
PNC Money Market Account	$ 15,771,235	3.62%	$ 148,591
Michigan Liquid Asset Fund Investments	$ 13,702,371	3.92%	$ 139,837
Treasury Note JPMorgan Securities	$ 4,994,775	3.87%	$ 96,875
Total Short Term Investments	**$ 54,754,250**		**$ 583,843**

EXHIBIT E

Lansing Community College
Capital Projects
Month Ending September 30, 2026

Approved Capital Projects	Project Approved Budget	Cumulative Project Expenses	Outstanding Commitments	Uncommitted Balance
CY2023 Gannon Transfer Center	$ 3,600,000	$ 2,345,739	$ 526,809	$ 727,452
CY2023 Police Department Office	$ 500,000	$ 217,078	$ -	$ 282,922
CY2025 HHS Simulation Center	$ 7,350,000	$ 427,926	$ 4,496,043	$ 2,426,031
Total Capital Projects	**$ 11,450,000**	**$ 2,990,743**	**$ 5,022,852**	**$ 3,436,405**

Agenda

EXHIBIT F

Lansing Community College

Statement of Revenues, Expenses and Changes in Net Position

Month Ending September 30, 2026

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	$ 13,198,742	$ 12,316,014	$ -	$ -	$ 503,585	$ -	$ 379,143
Federal Pell Grant	$ 8,476,405	$ -	$ -	$ -	$ -	$ 8,476,405	$ -
Federal Grants & Contracts	$ 803,506	$ -	$ -	$ -	$ -	$ 803,506	$ -
State Grants & Contracts	$ 128,346	$ -	$ -	$ -	$ -	$ 128,346	$ -
Local Grants & Contracts	$ 1,117,120	$ (24,360)	$ -	$ -	$ -	$ 1,141,480	$ -
Sales & Services of Auxiliary Activities	$ 169,346	$ 91	$ -	$ -	$ 164,716	$ -	$ 4,539
Michigan New Jobs Training Programs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 124,183	$ 98,314	$ -	$ -	$ 23,693	$ -	$ 2,176
Total Operating Revenue	**$ 24,017,647**	**$ 12,390,058**	**$ -**	**$ -**	**$ 691,994**	**$ 10,549,737**	**$ 385,858**
Operating Expenses:							
Instruction	$ 7,972,327	$ 7,879,088	$ -	$ -	$ -	$ 93,239	$ -
Instructional Support	$ 5,940,455	$ 5,842,411	$ -	$ 1,568	$ -	$ 96,476	$ -
Student Services	$ 14,945,456	$ 4,740,619	$ -	$ 22,287	$ -	$ 10,182,549	$ -
Public Services	$ 684,578	$ 418,592	$ -	$ 7,274	$ 121,725	$ 136,982	$ 5
Operation & Maintenance of Plant	$ 4,546,076	$ 3,440,832	$ -	$ -	$ 133,573	$ 1,519	$ 970,152
Information Technology	$ 7,623,218	$ 6,599,783	$ -	$ 147,925	$ 12,593	$ 15,479	$ 847,438
Institutional Administration	$ 5,673,032	$ 5,675,717	$ -	$ 1,171	$ (23,397)	$ 19,542	$ -
Depreciation & Amortization	$ 2,414,451	$ -	$ -	$ -	$ -	$ -	$ 2,414,451
Total Operating Expenses	**$ 49,799,591**	**$ 34,597,042**	**$ -**	**$ 180,225**	**$ 244,494**	**$ 10,545,786**	**$ 4,232,045**
Operating Income (Loss)	**$ (25,781,945)**	**$ (22,206,984)**	**$ -**	**$ (180,225)**	**$ 447,500**	**$ 3,951**	**$ (3,846,187)**
Non Capital Subsidies:							
State Appropriations	$ 9,751,134	$ 9,751,134	$ -	$ -	$ -	$ -	$ -
Property Taxes, Net of Estimated Uncollectible	$ 15,058,043	$ 15,058,043	$ -	$ -	$ -	$ -	$ -
Net Non Capital Subsidies	**$ 24,809,176**	**$ 24,809,176**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Income (Loss) and Non Capital Subsidies	**$ (972,768)**	**$ 2,602,193**	**$ -**	**$ (180,225)**	**$ 447,500**	**$ 3,951**	**$ (3,846,187)**
Other Non Operating Revenues (Expenses):							
Investment Returns & Other Gains	$ 588,319	$ 588,319	$ -	$ -	$ -	$ -	$ -
Interest on Capital Asset - Related Debt	$ (670,215)	$ -	$ -	$ -	$ -	$ -	$ (670,215)
Net Non Operating Revenue (Expenses)	**$ (81,897)**	**$ 588,319**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (670,215)**
Income (Loss) Before Transfers	**$ (1,054,665)**	**$ 3,190,512**	**$ -**	**$ (180,225)**	**$ 447,500**	**$ 3,951**	**$ (4,516,402)**
Transfers:							
Transfers In/(Out), Net	$ -	$ (15,825,962)	$ -	$ 74,599	$ -	$ 244	$ 15,751,118
Capitalization of Fixed Assets From Non-Plant Funds	$ -	$ -	$ -	$ -	$ -	$ (25,981)	$ 25,981
Net Increase (Decrease) in Net Position	$ (1,054,665)	$ (12,635,450)	$ -	$ (105,626)	$ 447,500	$ (21,786)	$ 11,260,697
Net Position:							
Beginning of Year	$ 120,068,359	$ 37,588,580	$ (94,404,337)	$ 3,796,151	$ 1,961,165	$ 2,213,939	$ 168,912,861
Net Position End of Period	**$ 119,013,694**	**$ 24,953,130**	**$ (94,404,337)**	**$ 3,690,525**	**$ 2,408,665**	**$ 2,192,153**	**$ 180,173,558**

EXHIBIT G

Lansing Community College

Fiscal Year 2027

Month Ending September 30, 2026 External Community Sponsorships

Date	Organization	Invoice Description	Amount	Strategic Value of Investment
7/28/2026	CapCAN	2026-2027 Operational Funds	$ 10,000	This sponsorship aligns with the College's strategic goals of achieving academic excellence with purpose and equity, 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.
7/29/2026	OurSpace	Hispanic Heritage Weekend	$ 2,500	The College's support of OurSpace 517's Hispanic Heritage Weekend is an opportunity to grow a partnership with a social outreach organization that promotes community, culture, entrepreneurship, and youth development. This event offers space for cultural expression, storytelling, and economic opportunity, aligning with the College's strategic goals of strengthening community engagement and partnerships, and purpose and equity.
7/29/2026	Anishinaabe Friendship Center	2nd Annual Dance By The River Pow Wow	$ 2,500	This event aligns strongly with the College's goals, particularly strengthening community engagement and partnerships, by creating authentic, mutually beneficial relationships that uplift underrepresented communities and promoting shared growth and understanding. The College's support fosters a meaningful partnership with the Anishinaabe Friendship Center and the Native community by demonstrating a commitment to culture, equity, supporting Indigenous-led initiatives, and building lasting relationships grounded in respect and shared values.
7/30/2026	Community Mental Health Authority of Clinton, Eaton, & Ingham Counties	2026 Annual Potter Park Zoo Event	$ 500	This event aligns with the College's strategic goal of community engagement and partnerships. This event provided valuable exposure to the College's brand through digital and printed marketing.
7/30/2026	Lansing Entertainment and Public Facilities Authority	Silver Bells in the City	$ 2,500	This annual event aligns with the College's strategic goal of community engagement and partnerships 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. In addition, the College holds a watch party for this event on campus.
8/6/2026	Lansing Eastside Neighborhood Organization	Eastside 6th Annual Summer Festival	$ 500	This event aligns with the College's strategic goal of community engagement and partnerships. LCC Connect attended the event to share information about our podcast programming.
8/10/2026	Lansing Promise	2026-2027 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 post-secondary options, and creating a pipeline of scholars entering LCC. A number of Hope and Lansing Promise students enroll at LCC annually. This contribution demonstrates our commitment to achieving academic excellence with purpose and equity, and builds and enhances mutually beneficial relationships with community partners.
9/23/2026	Michigan Heritage Rodeo, Inc.	Michigan Heritage Rodeo	$ 1,600	This event aligns with the College's strategic goal of community engagement and partnerships. The Heritage Rodeo is a family-focused event that delivers entertainment while providing the history, roles, and contributions of cowgirls, cowboys, and pioneers of color. The College will have a recruitment booth at the event.
		Total	**$ 30,100**	

Agenda

EXHIBIT H

Lansing Community College

Board of Trustees Summary Expenses

Month Ending September 30, 2026

Description	Fiscal Year 2027 Budget	Fiscal Year 2027 Actuals
Salaries	$ 137,200	$ 34,579
Employee Benefits	$ 60,000	$ 13,875
Institutional Expenditures	$ 1,900	$ 180
Professional Fees	$ 79,000	$ 2,625
Purchased Services	$ 13,000	$ 2,233
Supplies & Non-Capital Equipment	$ 28,000	$ 14,934
Travel, Training & Conferences	$ 85,000	$ 25,611
Totals - Board of Trustees	$ 404,100	$ 94,037

EXHIBIT H

Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending September 30, 2026

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Aug-26	General - Operations	$ 60	Phone_2026_July	Lansing Community College
1-Sep-26	General - Operations	$ 60	Phone_2026_August	Lansing Community College
30-Sep-26	General - Operations	$ 60	Phone_2025_Sep Accrual	Lansing Community College
Total		**$ 180**		
	Grand Total	**$ 180**	**Institutional Expenses**	
Audit Services				
11-Aug-26	General - Operations	$ 2,625	Internal Audit Services	Baker Tilly Advisory Group, LP
Total		**$ 2,625**		
	Grand Total	**$ 2,625**	**Professional Fees**	
Advertising				
6-Aug-26	General - Operations	$ 1,345	LSJ Ad Public Hearing on Budget	USA Today Network
Total		**$ 1,345**		
Commercial Printing/Publication				
14-Jul-26	General - Operations	$ 888	June Board Meeting Materials	Allegra Print Mail Lansing
Total		**$ 888**		
	Grand Total	**$ 2,233**	**Purchased Services**	
Memberships				
1-Sep-26	General - Operations	$ 7,745	Annual Membership Dues	Assn of Comm College Trustees
Total		**$ 7,745**		
Software & Site Licenses				
1-Sep-26	General - Operations	$ 6,799	Document Management Software	Doctract
Total		**$ 6,799**		
Supplies				
7-Aug-26	General - Operations	$ 39	Office Supplies	Amazon
7-Aug-26	General - Operations	$ 210	Office Supplies	Amazon
8-Sep-26	General - Operations	$ 28	Office Supplies	Amazon
8-Sep-26	General - Operations	$ 55	Office Supplies	Amazon
8-Sep-26	General - Operations	$ 7	Office Supplies	Amazon
8-Sep-26	General - Operations	$ 51	Office Supplies	Amazon
Total		**$ 390**		
	Grand Total	**$ 14,934**	**Supplies & Non-Capital Equipment**	
Travel Lodging				
14-Aug-26	N Garcia	$ 864	MCCA Summer Conference	Mission Point Resort
14-Aug-26	L Thomas	$ 864	MCCA Summer Conference	Mission Point Resort
18-Aug-26	T Frazier	$ 730	MCCA Summer Conference	Mission Point Resort
18-Aug-26	A Mathews	$ 730	MCCA Summer Conference	Mission Point Resort
18-Aug-26	R Proctor	$ 730	MCCA Summer Conference	Mission Point Resort
18-Aug-26	C Taylor	$ 730	MCCA Summer Conference	Mission Point Resort
18-Aug-26	H Lovell	$ 1,233	MCCA Summer Conference	Mission Point Resort
Total		**$ 5,882**		
Travel Meal Allowance				
11-Aug-26	T Frazier	$ 81	MCCA Summer Conference	T Frazier
11-Aug-26	N Garcia	$ 81	MCCA Summer Conference	N Garcia
11-Aug-26	C Taylor	$ 81	MCCA Summer Conference	C Taylor
19-Aug-26	H Lovell	$ 81	MCCA Summer Conference	H Lovell
19-Aug-26	A Mathews	$ 117	MCCA Summer Conference	A Mathews
19-Aug-26	R Proctor	$ 117	MCCA Summer Conference	R Proctor
19-Aug-26	L Thomas	$ 9	MCCA Summer Conference	L Thomas
Total		**$ 567**		

Agenda

EXHIBIT H

Lansing Community College

Board of Trustees Non Labor Detail Expenses

Month Ending September 30, 2026

Date	Board Member	Amount	Description	Payee
Travel Miscellaneous				
11-Aug-26	T Frazier	$ 75	MCCA Summer Conference	T Frazier
11-Aug-26	N Garcia	$ 175	MCCA Summer Conference	N Garcia
19-Aug-26	R Proctor	$ 75	MCCA Summer Conference	R Proctor
Total		**$ 325**		
Travel Transportation				
8-Sep-26	A Mathews	$ 566	ACCT Leadership Congress	American Airlines
8-Sep-26	C Taylor	$ 566	ACCT Leadership Congress	American Airlines
8-Sep-26	H Lovell	$ 566	ACCT Leadership Congress	American Airlines
8-Sep-26	L Thomas	$ 71	ACCT Leadership Congress	Amtrak
8-Sep-26	N Garcia	$ 537	ACCT Leadership Congress	American Airlines
8-Sep-26	R Proctor	$ 71	ACCT Leadership Congress	Amtrak
Total		**$ 2,376**		
Travel Registration Fees				
28-Sep-26	7 Trustees	$ 5,950	MCCA Summer Conference	Michigan Community College Assn
Total		**$ 5,950**		
Travel Mileage Expense				
11-Aug-26	N Garcia	$ 350	MCCA Summer Conference	N Garcia
11-Aug-26	C Taylor	$ 360	MCCA Summer Conference	C Taylor
19-Aug-26	H Lovell	$ 344	MCCA Summer Conference	H Lovell
19-Aug-26	R Proctor	$ 359	MCCA Summer Conference	R Proctor
19-Aug-26	L Thomas	$ 354	MCCA Summer Conference	L Thomas
Total		**$ 1,766**		
Meeting Expense				
24-Aug-26	General - Operations	$ 500	October 2025 Board Meeting	A Catered Affaire Inc
24-Aug-26	General - Operations	$ 485	November 2025 Board Meeting	A Catered Affaire Inc
24-Aug-26	General - Operations	$ 600	February 2026 Board Meeting	A Catered Affaire Inc
24-Aug-26	General - Operations	$ 665	May 2026 Board Meeting	A Catered Affaire Inc
8-Sep-26	General - Operations	$ 500	ACCT Leadership Congress - Dinner Deposit 10/22	Tre Dita
8-Sep-26	General - Operations	$ 900	ACCT Leadership Congress - Dinner Deposit 10/21	RPM Steak
28-Sep-26	General - Operations	$ 595	September 2026 Board Meeting	A Catered Affaire Inc
Total		**$ 4,245**		
Event Expense				
15-Sep-26	General - Operations	$ 428	Fall Kickoff Food Truck	Udderly Delicious
15-Sep-26	General - Operations	$ 1,207	Fall Kickoff Food Truck	Happy Bowl
15-Sep-26	General - Operations	$ 1,225	Fall Kickoff Food Truck	Happy Camper Café
15-Sep-26	General - Operations	$ 1,640	Fall Kickoff Food Truck	Two Guys Nomadic Grill
Total		**$ 4,500**		
	Grand Total	**$ 25,611**	**Travel, Training & Conferences**	
	Grand Total	**$ 45,583**	**Non Labor Expenses**	

Agenda

Attachment 1

Lansing Community College
Revenue & Expense Account Information

Exhibit	Line	Account Title
REVENUES		
A	1	**State Appropriations**
A	2	**Property Taxes, Net of Estimated Uncollectible**
A	3	**Tuition & Fees, Net of Estimated Uncollectible**
A	4	**Other Revenues**
		County School District Programs
		Gain on Sale of Fixed Assets
		Investment Income/Interest
EXPENSES		
B	24	**Institutional Expenses**
		Bond Administrative Expenses
		Chargebacks
		Indirect Cost Expense
		Liability Insurance
		Mailing Expense
		Property Taxes
		Internet Services
		Bank Service Charges
		Cost Share Expense
		Contributions & Sponsorships
B	25	**Utilities**
		Electricity
		Gas
		Steam
		Water
		Cable Television
B	26	**Professional Services**
		Administrative/Management Consulting
		Architect/Engineering Services
		Audit Services
		Election Costs
		Government Relations Consulting
		Legal Consultant
		Collection Fees
		Miscellaneous Professional Fees

Exhibit	Line	Account Title
B	27	**Purchased Services**
		Advertising
		Commercial Printing/Publication
		Curriculum Development/Contracted
		Direct Instruction/Contracted
		Equipment Moving
		Instructional Support/Contracted
		Service Contracts
		Technical Support
		Temporary Help/Agency
		Miscellaneous Purchased Services
B	28	**Rental Expense**
		Building Rentals
		Equipment Rentals
		Other Rentals
B	29	**Repair & Maintenance**
		Building Maintenance Contracts
		Building Repairs
		Equipment Repairs
		Equipment Service Contracts
		Repair & Maintenance
		Vehicle Repair & Maintenance
		Grounds Maintenance
B	30	**Supplies & Non-Capital Equipment**
		Fuel College Vehicles
		Memberships
		Reference Books
		Software & Site Licenses
		Subscriptions
		Supplies
		Course Textbooks & E-Books
		Building Improvements <$5,000
		Furniture < $5,000
		Equipment < $5,000
		Instructional Equipment <$5,000
		Operational Equipment <$5,000
		Tech Equipment/Computers <$5,000
B	31	**Travel, Training & Conferences**
		Travel Lodging
		Travel Meal Allowance
		Travel Miscellaneous
		Travel Transportation
		Registration Fees
		Meeting Expense
		Travel Mileage
		Fleet Vehicle Chargeback
		Event Expense

Agenda

Attachment 2

Lansing Community College
Asset, Liability & Net Position Account Information

Exhibit	Line	Account Title
ASSETS		
		CURRENT ASSETS
C	1	**Cash & Cash Equivalents**
		Checking Accounts
		Savings Accounts
C	2	**Short-Term Investments** (See Also Exhibit D)
		Investment Accounts
		Certificates of Deposit
C	3	**Property Taxes Receivable, Net of Est Uncollectible**
C	4	**State Appropriations Receivable**
C	5	**Federal & State Grants Receivable**
C	6	**Accounts Receivable, Net of Est Uncollectible**
		Tuition & Fees
		Non-Student Accounts Receivable
C	7	**Prepaid Expenses**
C	8	**Due from Component Unit**
		NON-CURRENT ASSETS
C	9	**Long-Term Investments** (See Also Exhibit D)
C	10	**Capital Assets, Net of Accumulated Depreciation**
		Land & Improvements
		Buildings & Improvements
		Furniture
		Instructional Equipment
		Operational Equipment
		Technology Equipment & Computers
		Vehicles
		Intangible Assets
		Lease Assets
		Subscription-Based Information Technology Assets
C	11	**Net Other Post-Employment Benefits Asset**
C		**Deferred Outflow of Resources**
	12	Deferred Charge on Refunding Bonds
	13	Deferred Pension Amounts

Exhibit	Line	Account Title
LIABILITIES		
		CURRENT LIABILITIES
C	14	**Accounts Payable**
		Accounts Payable
		Student Payables
		Escheat Payable
		Sales/Use Tax Payable
C	15	**Accrued Interest Payable**
C	16	**Accrued Payroll & Other Compensation**
		Accrued Salaries & Wages
		Accrued FICA
		Income Tax Withholdings
		Employee Deductions
		Retirement Contributions
		Long Term Disability Insurance
		Life Insurance
		Tuition Benefits
		Workers Compensation
C	17	**Current Compensated Absences Obligations**
C	18	**Unearned Revenue**
		Deferred Tuition Revenue
		Other Deferred Revenue
		Deposits
C	19	**Current Portion of Long-Term Lease/Subscription Obligations**
C	20	**Current Portion of Long-Term Debt Obligations**
		NON-CURRENT LIABILITIES
C		**Long-Term Debt Obligations**
	21	Compensated Absences Liability
	22	Bonds Payable
	23	Lease & Subscription Liability
	24	Net Pension Liability
C	25	**Deferred Inflow of Resources - Pension Amounts**
		NET POSITION
C	26	**NET POSITION**
		Invested in Capital Assets, Net of Related Debt
		Restricted
		Unrestricted

Agenda

Attachment 3

Lansing Community College

Organization to Division Crosswalk for FY27 Financial Reports

Organization Number	Organization Title	Division
12512	K-12 Operations	Academic Affairs
12521	Academic Senate	Academic Affairs
13601	C3R Administration	Academic Affairs
20501	Learning Assistance Administration	Academic Affairs
20510	Library Technical Services & Systems	Academic Affairs
20520	Library Support	Academic Affairs
20530	Library Instruction & Reference	Academic Affairs
20540	Learning Commons	Academic Affairs
20550	Library Technology Resources	Academic Affairs
40001	Academic Affairs Administration	Academic Affairs
40002	Provost Professional Development	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
50003	Administrative Services Technology Support	Administrative Services
50100	Logistical Services Administration	Administrative Services
50110	Print Services	Administrative Services
50120	Asset Management	Administrative Services
50201	Facilities Office Services	Administrative Services
50210	Custodial Services & Recycling	Administrative Services
50220	Building Maintenance, Repair & Renovation	Administrative Services
50230	Grounds Maintenance	Administrative Services
50240	Moving Services	Administrative Services
50250	Utilities Consumption	Administrative Services
50301	Police Department	Administrative Services
50320	Transportation & Fleet	Administrative Services
50330	Emergency Management	Administrative Services
50401	Conference & Food Services	Administrative Services
50402	Student Parking	Administrative Services
50502	Employee Parking	Administrative Services
50601	Occupational & Environmental Safety	Administrative Services
407001	Arts & Sciences Administration	Arts & Sciences
407130	Honors Program	Arts & Sciences
407150	Special Topics	Arts & Sciences
407202	Teacher Preparation	Arts & Sciences
407212	History	Arts & Sciences
407213	Humanities	Arts & Sciences
407217	Education	Arts & Sciences
407218	Political Science	Arts & Sciences
407219	Sociology & Anthropology	Arts & Sciences
407220	Psychology	Arts & Sciences
407251	English, Humanities & Social Science Administration	Arts & Sciences
407302	Writing Center	Arts & Sciences
407320	English Department	Arts & Sciences
407411	Math & Computer Science	Arts & Sciences
407451	Science & Math Administration	Arts & Sciences
407502	Science & Math Education Center	Arts & Sciences
407511	Biology	Arts & Sciences
407512	Chemistry	Arts & Sciences
407513	Physical Sciences	Arts & Sciences
407610	Art & Design	Arts & Sciences
407615	Digital Media & Design	Arts & Sciences
407630	Music	Arts & Sciences
407635	Theatre	Arts & Sciences
407640	Performing Arts Production	Arts & Sciences
407645	World Languages	Arts & Sciences
407650	Sign Language	Arts & Sciences
407655	Communication	Arts & Sciences
407811	Student Development	Arts & Sciences
407820	Adult Basic Education	Arts & Sciences
407910	Accounting	Arts & Sciences
407920	Business	Arts & Sciences

Attachment 3

Lansing Community College

Organization to Division Crosswalk for FY27 Financial Reports

Organization Number	Organization Title	Division
407940	Management	Arts & Sciences
407950	Marketing	Arts & Sciences
407960	Economics	Arts & Sciences
407991	Business, Communication & the Arts Administration	Arts & Sciences
11100	Board of Trustees	Board of Trustees
12302	Collegewide Professional Development	Business Operations
12402	Risk Management & Legal Services	Business Operations
12403	Compliance Office	Business Operations
13100	Public Relations	Business Operations
13200	Collegewide Marketing	Business Operations
13202	Radio & TV Broadcasting	Business Operations
13203	Organizational Development	Business Operations
70300	Purchasing Services	Business Operations
30001	Community Education & Workforce Development Administration	Community Education & Workforce Development
30201	Extension & Lifelong Learning Office	Community Education & Workforce Development
30211	East Lansing Extension Center	Community Education & Workforce Development
30214	Jobs Training Center	Community Education & Workforce Development
30215	English for Speakers of Other Languages Non-Credit	Community Education & Workforce Development
30220	Adult Enrichment	Community Education & Workforce Development
30225	Youth Programs	Community Education & Workforce Development
30240	Centralized Services	Community Education & Workforce Development
30301	Business & Community Institute Administration	Community Education & Workforce Development
30320	Business & Community Institute	Community Education & Workforce Development
30330	MI New Jobs Training Program	Community Education & Workforce Development
30400	Small Business Development Center	Community Education & Workforce Development
30501	Job Training Center Administration	Community Education & Workforce Development
12100	Office of the President	Executive Office
12101	Governmental & Community Relations	Executive Office
12401	Office of the Senior Vice President - Business Operations	Executive Office
12501	Office of the Provost	Executive Office
13300	LCC Foundation	Executive Office
13400	Grant Planning & Development	Financial Services
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	Office - Budget & Financial Analysis	Financial Services
70400	Project Management & Business Analysis	Financial Services
80001	Institutional Accounts	Financial Services
405001	Health & Human Services Administration	Health & Human Services
405002	Medical Locked Storage	Health & Human Services
405003	HHS Recruitment & Community Outreach	Health & Human Services
405005	Mental Health & Aging	Health & Human Services
405211	Child Development	Health & Human Services
405212	Dental Hygiene	Health & Human Services
405213	Diagnostic Medical Sonography	Health & Human Services
405215	Human Services	Health & Human Services
405217	Radiologic Technology	Health & Human Services
405218	Surgical Technology	Health & Human Services
405221	Neurodiagnostic Technology	Health & Human Services
405312	Community Health Services	Health & Human Services
405313	Nursing	Health & Human Services
405314	Medical Assistant	Health & Human Services
405320	Emergency Medical Services	Health & Human Services
405510	Physical Fitness & Wellness Lab	Health & Human Services
405525	Kinesiology & Health & Wellness	Health & Human Services
405530	Fitness	Health & Human Services
405535	Massage Therapy	Health & Human Services
12301	Human Resources	Human Resources
12311	Total Compensation & Benefits	Human Resources
12312	Labor Relations	Human Resources
12331	HR Information Systems	Human Resources
12341	Employment Recruitment & Onboarding	Human Resources
60001	Office - Chief Information Officer	Information Technology Services

Attachment 3

Lansing Community College

Organization to Division Crosswalk for FY27 Financial Reports

Organization Number	Organization Title	Division
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
60150	ITS Project Management	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	Multicultural Center	Office of Empowerment
12121	Martin Luther King Equity Center	Office of Empowerment
20001	Student Affairs Administration	Student Affairs
20003	Commencement	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	Career & Employment Services	Student Affairs
20220	Counseling	Student Affairs
20230	Advising	Student Affairs
20240	Testing Services	Student Affairs
20250	Non-Traditional & Special Populations	Student Affairs
20401	Academic & Career Pathways Administration	Student Affairs
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 & Family Support	Student Affairs
406001	Technical Careers Administration	Technical Careers
406002	TC Recruitment & Community Outreach	Technical Careers
406111	Architectural Technology	Technical Careers
406112	Civil Technology	Technical Careers
406115	Building Construction	Technical Careers
406201	Advanced Manufacturing Program Administration	Technical Careers
406214	Manufacturing Engineering Technology	Technical Careers
406215	Welding Technology	Technical Careers
406301	Transportation Maintenance Program Administration	Technical Careers
406311	Automotive Technologies	Technical Careers
406313	Aviation Maintenance/Avionics	Technical Careers
406316	Heavy Equipment Repair	Technical Careers
406401	Technical Careers Apprenticeships	Technical Careers
406402	LEJATC Program	Technical Careers
406501	Computer Information Technology Administration	Technical Careers
406510	Computer Information Technology	Technical Careers
406611	Lineworker Program	Technical Careers
406612	Electrical Technology	Technical Careers
406613	Heating, Ventilation & 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 2007.

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.

Course Fees
Course Fees are additional fees for certain courses where there are added costs to delivering instruction. These fees are made up of the cost of classroom supplies and materials, the maintenance of laboratory equipment, and the additional personnel required to provide high-quality instruction and meet accreditation standards.

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.

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 closed 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 in compliance with making expenses 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 College Act 331, 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 for a period of one year following the sabbatical. 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 multiple formulas.

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 course fees, registration 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 expense 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.

Agenda

Lansing Community College - Board of Trustees
October 26, 2026

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 requests for assistance from students, employees, and guests.

IMPLICATIONS

Financial:
N/A

Strategic Plan:
N/A

Human Resources:
N/A

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

N/A

RECOMMENDATION:

N/A

ATTACHMENTS:

1. Exhibit A – Monthly Citizen Contact Reports

Agenda

Exhibit A – Monthly Citizen Contact Reports

Agenda

Lansing Community College Police Department
Citizen Contact Report – September 2026

Contact Number	Time	Primary Reason for Contact	Incident or Violation	Disposition/Comment	Citation Issued	Warning Issued	Custodial Arrest	Arrest Type	Gender	Race
1	8:49pm	Dispatched	Suspicious situation	Officer spoke with individual to investigate/Trespass warning	No	Yes	No	N/A	Male	Other
2	7:53pm	Dispatched	Larceny investigation	Report initiated/Seeking charges	No	No	No	N/A	Male	White
3	7:00am	Dispatched	Subject sleeping near AOF	Spoke to individual/ Individual left location	No	Yes	No	N/A	Male	Black or African American
4	11:09am	Dispatched	Private property accident	Officer investigated accident	No	No	No	N/A	Male	White
5	6:45pm	Dispatched	Possible drug complaint	Incident forwarded to Student Compliance	No	No	No	N/A	Male	Black or African American
6	11:25pm	Dispatched	Welfare check	Student attempting to re-enter after hours/ Forwarded to Student Compliance	No	Yes	No	N/A	Male	Black or African American
7	7:45pm	Traffic Violation	Ran red light	Multiple violations	Yes	No	No	N/A	Male	White
8	8:00pm	Traffic Violation	Speeding	Multiple violations	Yes	No	No	N/A	Male	White
9	1:00am	Traffic Violation	Disregard traffic control device	N/A	No	Yes	No	N/A	Female	Other
10	5:42pm	Traffic Violation	Turned from wrong lane	N/A	No	Yes	No	N/A	Male	White
11	8:58pm	Traffic Violation	No lights after dark	N/A	No	Yes	No	N/A	Male	White
12	6:18am	Traffic Violation	No lights after dark	N/A	No	Yes	No	N/A	Female	White
13	1:00pm	Traffic Violation	Wrong way on one way	N/A	No	Yes	No	N/A	Male	Black or African American
14	9:41pm	Traffic Violation	Improper lane use	N/A	No	Yes	No	N/A	Female	Black or African American
15	9:04pm	Traffic Violation	No lights after dark	N/A	No	Yes	No	N/A	Female	Black or African American
16	12:43am	Traffic Violation	No lights after dark	N/A	No	Yes	No	N/A	Male	White
17	8:55pm	Traffic Violation	No lights after dark	N/A	No	Yes	No	N/A	Male	Asian or Pacific Islander
18	6:46am	Traffic Violation	Expired tag	N/A	No	Yes	No	N/A	Male	White
19	12:13am	Traffic Violation	Speeding	N/A	No	Yes	No	N/A	Male	Black or African American
20	10:50pm	Traffic Violation	No lights after dark	N/A	Yes	No	No	N/A	Male	White
21	11:45pm	Traffic Violation	No lights after dark	N/A	No	Yes	No	N/A	Male	Black or African American
22	9:07pm	Traffic Violation	No lights after dark	N/A	No	Yes	No	N/A	Male	White

Agenda

Lansing Community College Police Department
Citizen Contact Report – September 2026

LCC PD CITIZEN CONTACTS	Counts			
Citizen Complaints:	0			
Dispatched:	6			
Field Interviews:	0			
Investigative Stops:	0			
Officer Initiated:	0			
Traffic Violation:	16			
Vehicle Safety Equipment Violation:	0			
Weapons Pat-down:	0			
Total:	22			
Demographics	**Counts**	**Citation**	**Warning**	**Arrest**
Males:	18	3	12	0
Females:	4	0	4	0
Unknown:	0	0	0	0
Asian or Pacific Islander:	1	0	1	0
Black or African American:	8	0	7	0
Hispanic or Latino:	0	0	0	0
Native American/Alaskan Native	0	0	0	0
White:	11	3	6	0
Other:	2	0	2	0
Unknown:	0	0	0	0
Parking Violation - Warnings:	9			
Parking Violation - Citations:	1			
Dispatch Activity - Calls for Services:	289			

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.

Agenda

Lansing Community College - Board of Trustees
October 26, 2026

Agenda Item: Report Regarding Diversity of Employees

Presented for Information

PURPOSE

To provide data regarding the diversity of our employees.

BACKGROUND

On June 15, 2020, during a regular meeting of the Board of Trustees, the Board adopted a Resolution Addressing Racial Injustice through Diversity, Equity and Inclusion. This resolution included a commitment to diversify faculty and staff.

On October 17, 2022, during a regular meeting of the Board of Trustees, the Board passed a motion requiring the College Administration to provide an update on the diversity of faculty for the November 14, 2022, Board of Trustees meeting. During the review of information presented in November, additional areas of interest were identified for inclusion in future reports. Further review of processes and report availability led to the recommendation of March and October as appropriate for updated data in this area.

Exhibit A – Employee Demographics

This exhibit depicts the diversity of full-time and part-time employees for the most current completed semester (Spring, 2026); the previous Fall semester (Spring, 2025); and the previous Fall semester (Spring, 2024).

Exhibit B – Hiring & Attrition Activity

This exhibit depicts the diversity of employees selected for full-time and part-time vacant positions with additional detail by job category. Attrition is for full-time and part-time employees.

Exhibit C – Key Current Activities to Ensure Diversity and Inclusion in the Workforce

This exhibit summarizes activities currently taking place to address diversity, equity, inclusion, and accessibility for employees at Lansing Community College.

IMPLICATIONS

Financial:
N/A

Strategic Plan:
These initiatives support the Strategic Plan focus area of Diversity, Equity and Inclusion.

Human Resources:
Eliminating biases in our selection processes for employees is consistent with the College Nondiscrimination Policy which specifies that:

"Employees shall be selected, promoted, and transferred based on their qualifications and ability to perform without regard to race, color, sex, age, religion, national origin, creed, ancestry, height, weight, sexual orientation, gender identity, gender expression, disability, familial status, marital status, pregnancy, pregnancy-related conditions, military status, veteran status, or other status protected by law or genetic information that is unrelated to the person's ability to perform the duties of a particular job or position."

RISKS
N/A

OTHER OPTIONS/ALTERNATIVES
N/A

RECOMMENDATIONS

ATTACHMENTS:
1. Exhibits A, B, C

Agenda

Employee Demographics Dashboard

October 2026

Exhibit A

Demographics

Demographic counts reflect all employees active in all positions during semester

Employee Demographics- Spring, 2026			
	FT	PT	Tax District*
American Indian/Alaskan	0%	1%	0.2%
Asian or Pacific Islander	4%	3%	5.4%
Black/African American	11%	8%	10.2%
Hispanic/Latino	6%	4%	8.2%
Native Hawaiian	0%	0%	0.0%
Other (including two or more)	5%	5%	6.6%
White	74%	79%	69.4%
Total Count	732	1066	N/A

Employee Demographics- Spring, 2025		
	FT	PT
American Indian/Alaskan	1%	1%
Asian or Pacific Islander	4%	3%
Black/African American	11%	7%
Hispanic/Latino	6%	4%
Native Hawaiian	0%	0%
Other (including two or more)	4%	5%
White	73%	79%
Total Count	716	1225

Employee Demographics- Spring, 2024		
	FT	PT
American Indian/Alaskan	1%	1%
Asian or Pacific Islander	3%	3%
Black/African American	11%	8%
Hispanic/Latino	7%	4%
Native Hawaiian	0%	0%
Other (including two or more)	4%	5%
White	74%	79%
Total Count	701	1315

**Tax district data comes from the 2023 census data*

**Note: College employee demographics are rounded to the nearest whole number and percentages may not equal 100%*

Agenda

Hiring & Attrition Activity

Hiring numbers reflect external new hires

2026 January – June Hiring Process Selections Percentages		
	FT	PT
American Indian/Alaskan	1%	1%
Asian or Pacific Islander	6%	7%
Black/African American	8%	5%
Hispanic/Latino	4%	1%
Native Hawaiian	0%	0%
Other (including Two or more)	9%	8%
White	72%	78%
Total Count	79	99

2026 January - June Hiring Process Selections						
	FT Faculty	FT Admin	FT Support	PT Admin	PT Faculty	PT Staff
American Indian/Alaskan	0%	0%	0%	0%	3%	0%
Asian or Pacific Islander	0%	0%	0%	0%	3%	7%
Black/African American	17%	13%	10%	0%	12%	0%
Hispanic/Latino	0%	13%	5%	0%	1%	0%
Native Hawaiian	0%	0%	0%	0%	0%	0%
Other (including Two or more)	0%	8%	25%	0%	16%	43%
White	83%	67%	60%	0%	65%	50%
Total Count	12	24	20	0	81	14

Attrition numbers reflect those who completely left employment at LCC for any reason - resignation, retirement, etc.

2026 January - June Attrition		
	FT	PT
American Indian/Alaskan	0%	0%
Asian or Pacific Islander	8%	5%
Black/African American	6%	8%
Hispanic/Latino	118%	3%
Native Hawaiian	0%	0%
White	69%	68%
Other (incl Two or more)	9%	16%
Total Count	35	37

Exhibit C

Key Current Activities to Ensure Diversity and Inclusion in the Workforce

- LCC offers employee benefits such as an Employee Assistance Program through Health Management Systems of America (HMSA), and stress management resources as a commitment to our employees' well-being.

- HR and the Director of Learning and Business Operational Excellence are currently leading the second annual Leadership Bootcamp, titled Lead Forward, to provide diverse leadership training and help grow the talent of our current leadership groups.

- HR and the Director of Learning and Business Operational Excellence are in the final planning stages for our new aspiring leaders program, titled Leadership Launchpad, which will provide diverse leadership training to those LCC employees who aspire to transition into leadership roles.

- The next Lansing Community College Job Fair and Career Expo is planned for early 2027. The LCC Job Fair gives various departments and divisions from the College the opportunity to discuss job and career opportunities directly with interested attendees.

- The HR Recruitment and Onboarding Manager continues to reach out to applicants that receive an ineligible status during application process to help with any issues experienced by the potential candidate.

- Beginning in October 2026, the New Employee Orientation will be held in-person. Moving from an online to in-person format allows for more discussion and an opportunity to establish connections for each cohort of new hires.

- LCC continues to partner with the Michigan Department of Health, Capital Area Michigan Works and City of Lansing to bring in job seekers that are new Americans who are legally eligible to work in the United States.

- HR is always working to increase connections with organizers of local recruitment/job fair events, particularly those local events serving underrepresented populations, to ensure LCC presence when appropriate and provide a LCC HR contact for those in the greater Lansing area.

    - Attended the following job fairs: Lansing Juneteenth Job and Community Resource Fair, MSU Job & Internship Fair, LCC Job & Internship Fair. We are planning to attend the Washtenaw Community College Job Fair in October.

- HR regularly meets to review job descriptions with Hiring Managers to improve inclusive language prior to job posting.

- HR Recruitment & Onboarding Manager worked with Public Relations to post several hard to fill positions on LCC's social media pages (Facebook and LinkedIn) to attract a broader and more diverse applicant pool.

- HR has implemented the following standards in the hiring process to ensure diversity and inclusion:

- Neutral & inclusive language in the job posting and job description. A review is completed by the HR Employment team prior to the job posting of a position. HR is completing this through our continuous reviews of the job descriptions.
- Pay Transparency. LCC's job postings include the starting pay range for each position.
- Being clear on minimum vs. preferred qualifications. HR encourages departments to be more inclusive on their degree requirements and include "or equivalent combination" language on each job description.
- Completion of the hiring documents and screening tools that will be reviewed and approved by the HR Employment team prior to the job posting and interview process.
- Diverse search committees. LCC implemented the Inclusion Advocate program and requires an Inclusion Advocate to be part of the hiring committee on all full-time searches. Beginning in early 2027, all hiring managers will be trained as Inclusion Advocates.
- Launched the Employment & Recruitment website specifically for Supervisors and Hiring Managers to aid them in the hiring process to ensure consistency in all searches. The website also includes transparency for potential hires on the Criminal Background Check process.

Audit Committee Report

Agenda

Lansing Community College – Board of Trustees
October 26, 2026

Agenda Item: Annual Financial Audit Report

Presented for Action

PURPOSE
To accept the College's annual financial audit report as presented by its auditors.

BACKGROUND
As required by the Board of Trustees By-Laws, the Audit Committee is responsible for reviewing the annual audit. Michelle Fowler, partner of the C.P.A. firm Rehmann Robson P.C., provided the Audit Committee with the final draft of the Annual Comprehensive Financial Report (ACFR). The Audit Committee accepted the report and recommends acceptance by the full board.

IMPLICATIONS

Financial:
As a condition of receiving state aid, the Community College Act requires Lansing Community College to publish a summary of our audit and to make our audits available for public inspection.

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
There are no risk implications.

OTHER OPTIONS/ALTERNATIVES
There are no other alternatives.

RECOMMENDATIONS
The Administration respectfully requests the Board of Trustees accept the annual audit report as presented.

ATTACHMENTS: (Separate Packet – Part 3 of 3)
1. Annual Comprehensive Financial Report for the Fiscal Years Ended June 30, 2026 and 2025.

Policy Committee Report

Agenda

Lansing Community College - Board of Trustees
October 26, 2026

Agenda Item: **Board Bylaw – 1.6 Board Governance/Board Policies and Procedures *(REVISED)***

Presented for Information

PURPOSE

To review the Board's Bylaws and present suggested revisions to the Board for consideration and approval.

BACKGROUND

This policy was updated to the new numbering system, with grammatical changes, and the following revisions are recommended by the policy committee.

1.6.10 – Authority and Powers Reserved by the Board

- Expanded and clarified the Board's governance authority and responsibilities.
- Added explicit references to:
  - Annual evaluation and oversight of the Executive Assistant/Board Liaison
  - Approval authority for senior administrative positions and organizational structure
  - Approval of the establishment, modification, or discontinuance of education programs and courses.
- Added references to Governance Policies and applicable bylaws for alignment and consistency.

1.6.20 – Strategic Plan

- Clarified that the Board is responsible for providing strategic direction through the College strategic plan.

1.6.30 – President as Chief Executive Officer of College

- Updated the annual evaluation timeline to December.

1.6.40 – Delegation to the President

1.6.50 – Formulation of College-Wide Policies and Procedures

- Added language allowing policy recommendations from either the President or a Trustee.

1.6.55 – Procedure for Trustee-Generated Ideas and Initiatives

(Entirely New Section)

- Established a formalized process for Trustee-sponsored initiatives and proposals.
- Added structured requirements including:
  - Written proposal development
  - Submission to the Board Chair
  - Agenda placement procedures
  - Formal presentation process
  - Board review and referral procedures
  - Administrative analysis requirements
- Added expectations for reports addressing:
  - Stakeholders
  - Financial implications
  - Comparable models
  - Administrative recommendations

1.6.60 – College Policy Formation/Advice/Changes

- Expanded the policy review process through the Policy Committee.
- Added involvement of:
  - Chief Financial Officer
  - Senior Vice President of Academic Affairs
  - Senior Vice President of Business Operations
  - Legal counsel, when appropriate

1.6.70 – Distribution of Bylaws, Governance Policies, and Board College Policies

- Clarified that bylaws, governance policies, and Board policies shall:
  - Be maintained by the Executive Assistant/Liaison
  - Be available in the President's office
  - Be posted on the College website
  - Be maintained in other appropriate locations
- Updated terminology from "Policy Manual" to "College Policies" for consistency.

Overall Summary

The revisions to Bylaw 1.6 significantly strengthen governance clarity, strategic oversight, and policy development procedures. Key themes throughout the revisions include:

- Greater Board accountability and role definition
- Enhanced strategic planning oversight
- Improved transparency and procedural consistency
- Formalization of Trustee-driven initiatives
- Stronger policy development and review processes

- Clearer delegation of presidential authority
- Modernization and alignment with governance policies and Michigan law

ATTACHMENTS:

1. Board Bylaw – 1.6 *(REVISED)*

1.6.10 Authority and Powers Reserved by the Board

All business conducted by the Board of Trustees shall be in conformance with the Community College Act and current Michigan statutes, including the Open Meetings Act, Act 267 of 1976, as amended, MCL 15.261 et seq, ~~consistent with~~ and the Board's Governance Policy GP-301.

The College shall be ~~managed~~ directed and governed by the Board of Trustees, in accordance with the Community College Act and in keeping with these Board bylaws and the Statements of Purpose and Goals contained within the College's strategic plan. The general powers granted to the Board are those expressly provided for in the Community College Act and any powers implied or incident thereto, including the exercise of any power incidental or appropriate to the performance of any function related to the operation of the College in the interests of educational and other programs and services offered by the College.

More specifically, the duties of the Board of Trustees shall include, but are not limited to, the following:

1) Appoint/hire, annually evaluate, consistent with Bylaw 1.6.3 and Governance Policy BPR 402, and/or remove the President;
2) Appoint/hire, annually evaluate, and/or remove the Executive Assistant/Board Liaison per the Board's Just Cause Policy ~~(activities coordinated through the Chair.~~
3) Approve the establishment of vice-president, assistant vice-president, dean, ~~department chair positions,~~ associate dean, or positions equivalent by classification or pay grade to vice-president, assistant vice-president, dean, or department chair positions. The Administration will submit an organizational chart to the Board at the budget workshop. *(See Governance Policy GP 306)*
4) Appoint, evaluate, and remove other positions designated within ~~the~~ Board policies; *(See Hiring Policy)*
5) Review and approve all consultant contracts, consistent with 1.10.5, not otherwise authorized by Board policy or specified within the capital budget approval;
6) Adopt, develop, and define Board and College policies;
7) Establish an annual College budget;
8) Approve the issuance of College degrees and certificates; and delegate the establishment, modification, or discontinuance of programs of study to the

Provost. (see GP 306)

9) Establish and authorize College tuition, course fees, and other fees that apply to all students;

10) Authorize the sale, purchase, construction, and renovation of College land, buildings, and major equipment;

11) Define and review College strategic direction and goals;

12) Institute and promote major College fund-raising efforts and authorize the acceptance of gifts to the College;

13) Authorize the incurring of debt by the College;

~~14) Evaluate the President, consistent with 1.6.3 and BPR 402;~~

~~15) Annually evaluate the performance of the Executive Assistant/Liaison.~~

MCL 389.104(2); MCL 389.121-123; MCL 389.127.

1.6.20 Strategic Plan

~~The focus of the Board will be proactive rather than reactive and shall be on broad strategic issues and policies, not on the administrative or programmatic means in attaining these goals.~~

The Board of Trustees shall provide strategic direction ~~be responsible~~ for the development of the College's strategic plan, which is intended to provide ~~broad direction the College and~~ a framework for evaluating the College's operational effectiveness. The Board provides strategic direction by engaging in retreats, workshops, and focus group discussions that allow trustees to examine emerging trends, assess institutional priorities, and identify opportunities for future growth and innovation. ~~The strategic plan shall contain performance measures through which the continuous improvement of the College can be evaluated.~~

The College's strategic plan shall be reviewed and may be modified and extended on an ongoing basis through changes or additions recommended by ~~the~~ a Board Member or the President and approved by the Board. Modifications and extensions shall be accompanied by additional performance measures if suitable measures are not already contained within the strategic plan. The President shall confer with the Board regarding extensions and modifications of the strategic plan on a regular basis. The strategic plan shall contain performance measures by which the continuous improvement of the College can be evaluated. The administration shall provide quarterly reports on the progress of the strategic plan.

1.6.30 President as Chief Executive Officer of College

The President shall serve as the chief executive officer of the College, and the general administration and operation of the College is delegated by the Board to the President, in accordance with these bylaws, consistent with Governance Policy EL-200

The President's administration shall conform to the adopted policies of the Board and the direction defined in the College's strategic plan, in Board policies and budget parameters, and, in particular, the performance measures contained within the strategic plan or budget policies. These performance measures will be defined in the Board's Governance Policies (Ends 100 -104, Executive Limitations 200 - 208, and the Board-President Relationship 400 – 404. ~~the four (4) broad categories and reviewed by the Board: Stakeholder Satisfaction, Financial Responsibility, Communication with the Board, and Access.~~

A formal evaluation of the President will occur in ~~October or November~~ December of each year. This evaluation shall consider the performance measures as defined herein and within the President's employment agreement, and the Board's Governance policies. ~~or as annually adopted by the Board as budget policies, and as it has appeared over the intervening year~~.

Only decisions of the Board acting as a body are binding upon the President. Decisions or instructions of individual Board members, officers, or committees are not binding on the President except in rare instances when the Board has specifically authorized such exercise of authority.

1.6.40 Delegation to the President

The President is hereby delegated the following authority, consistent with the President's status as the College's chief executive officer. In exercising the authority granted herein, the President shall be governed by and comply with all written bylaws, policies, and contracts adopted and approved by the Board of Trustees, and any applicable state law. The President is authorized to:

A. Select and employ personnel of the community college, subject to 1.6.1.

B. Pay claims and demands against the community college, up to the amount of $50,000.

C. ~~Unless otherwise subject to a specific college policy or specifically approved by the Board,~~ Purchase, lease, or otherwise acquire personal property for the College for use on the College's premises, provided that all transactions, whether in aggregate, by project, or by vendor, of $100,000 or more shall first be approved by the Board.

D. Invest funds of the College, subject to limitations imposed by law and adopted investment policy of the Board of Trustees.

E. ~~Subject to terms and conditions as the Board may establish,~~ A~~a~~ccept any and all contributions, capital grants, gifts, donations, services, or other financial assistance from any public or private entity, subject to terms and conditions as the Board may establish, provided that the President shall report to the Board, at the first meeting following receipt, any item with a value of $10,000 or more. All real property may only be accepted by action of the Board.

These powers delegated to the President shall be effective immediately and shall continue until specifically revoked by the Board.

MCL 389.124(b).

1.6.50 Formulation of College Wide Policies and Procedures

The Board of Trustees, as provided by statute, shall adopt policies for the governance of the College.

Formulation of new policies, or amendments to existing policies for the overall operation of the College, may be recommended to the ~~Board~~ Policy Committee by the President or a Trustee.

Procedures, when developed by the administration in order to implement policies, will be presented to the Board for information. Substantive changes to procedures will be presented to the Board for information.

1.6.60 College Policy Formation/~~Advice/Changes~~

New policies or amendments to existing policies are brought forth to the policy committee (consisting of the Policy Committee Chair and a trustee appointed by the Chair of the board, the Board's Executive Assistant/Liaison, the Chief Financial Officer, the Senior Vice President of Academic Affairs, the Senior Vice President of Business Operations), where the purpose is then introduced, and there is discussion, advice when appropriate regarding the formation of a new policy or amendment.

(1) The Policy Committee Chair will then introduce the new proposed policy or amendment with supporting documents, as a first read to the Board.

~~The first meeting at which a policy topic is discussed shall require three (3) members for the purpose of introduction and discussion. The Chairperson, after consultation with other Board members, will seek pertinent facts and advice from the President and advice from legal counsel when appropriate regarding all policy formation or changes. Reports and information in response to such requests, as is the case with other Board information, will be made available to all members of the Board.~~

(2) At the second meeting, at which a policy is discussed, a formal policy proposal may be put forth. The Board may at this time vote upon the proposal or request language changes, further research, or additional information, thereby postponing a vote.

Policies may be altered, amended, or repealed by the Board at any Regular or Special Board meeting, provided the change has been presented at a previous meeting of the Board. This rule may be waived by a majority vote of the Board at the meeting at which a policy change is presented. *(suspension of bylaws to approve policy)*

1.6.70 Distribution of Bylaws, Governance Policies, and Board College Policies

Copies of the Bylaws, Governance Policies, and ~~the Policy Manual~~ College Policies of the Board of Trustees of Lansing Community College shall be provided to every Board member, filed and maintained with the Executive Assistant/Liaison, ~~Secretary of the Board, maintained in the office of the President of the College,~~ on the College website, and at such other places as are deemed appropriate.

1.6.80 Procedure for Trustee-Generated Ideas and Initiatives

When a Trustee develops an idea intended to benefit or strengthen the College and seeks Board support, the following process shall be followed:

1. Written Proposal Development

The sponsoring Trustee shall prepare a written document outlining the proposed idea. This document is intended to inform and persuade fellow Board members to support further investigation and consideration of the idea. The proposal should include:

- A clear name for the idea, project, or policy;
- A comprehensive description of the proposal;
- Supporting rationale and arguments in favor;
- Anticipated concerns or arguments in opposition;
- Identification of known stakeholders and stakeholder groups who should be considered and included in a further review and discussion of the idea.

2. Submission to Board Chair

The Sponsoring Trustee shall submit the written proposal to the Board Chair, along with a request to include the item on the agenda of the next regularly scheduled Board meeting.

3. Agenda Placement

The Board Chair shall place the proposal on the agenda of the next regularly scheduled Board meeting, following the Consent Agenda. The Sponsoring Trustee's written document shall be included in the Board packet.

4. Presentation to the Board

At the scheduled meeting, the Sponsoring Trustee shall formally present the proposal to the Board for discussion and initial consideration.

5. Board Consideration and Action

After discussion, the Board decides by motion whether to forward the idea to the President for further investigation. If approved, the President shall prepare a comprehensive report to the Board within sixty (60) days and place it on the agenda of the next regularly scheduled Board meeting as a discussion item. The report shall include:

Agenda

- Identification of any existing College programs or initiatives that address the issue presented by the Trustee
- Review of comparable models at the local, state, and national levels
- Analysis of advantages and disadvantages
- Expanded identification of stakeholders and stakeholder groups
- Financial implications
- Potential funding sources
- Personnel consideration
- Administration recommendation

After discussion, the Board may vote to approve the proposal or place it on the agenda for approval at the next regular scheduled Board meeting.

[1]**Last Reviewed**:

[1] **Adopted**: 12/04/2001
Revision History: 10/17/2005, 9/18/2006, 3/19/07, 9/20/10, 11/16/202, 4/17/2023
Reviewed:

Lansing Community College
2026-27 Program-of-Study Changes

New Programs-of-Study

Code	Title
1864	Public Service Careers, Enhanced A.A.S.
1865	Computer Technology and Networking, Enhanced, A.A.S.
1866	Technical Careers, Enhanced, A.A.S.
1867	Allied Health, Enhanced A.A.H.
1868	Film and Video Production A.A.S.
1869*	Film and Video Production C.A.
1870	Science and Mathematics, Enhanced A.A.S.

*Pending Department of Education approval.

Inactive

Code	Title
1819	Community Paramedicine C.C. (effective Fall 2026)

Reactivated – Effective Summer 2026

Code	Title
0235	Nursing – PN Option C.A.
1468	Electrical Utility/Lineworker C.A.

Discontinued Programs-of-Study

Code	Title	Teachout Ends	After Teachout Ends Non-Completers Move To	Rationale
0133	Child Development and Early Education C.A.	Summer 2029	N/A	Discontinued because the enrollment is consistently low. Students can still enroll in the Child Development and Early Education degree.
0135	Building Construction C.A.	Summer 2029	N/A	Discontinued because the enrollment is consistently low. Students can still enroll in the Building Construction associates degree.
1011	Surveying and Materials Technology C.C.	Summer 2029	N/A	Discontinued because the enrollment is consistently low. Student can still enroll in Civil Technologies associates degree.

SAMPLE

Code	Title	Teachout Ends	After Teachout Ends Non-Completers Move To	Rationale
1450	Digital Media: Cinematography C.C.	Summer 2027	Film and Video Production C.A. 1869*	Title was revised to better fit with current industry jobs.
1452	Digital Media: Transfer A.A.S.	Summer 2027	Film and Video Production A.A.S. 1868	Title was revised to better fit with current industry jobs
1454	Digital Media: Video/Cinema C.A.	Summer 2027	Film and Video Production C.A. 1869*	Merged into new Film and Video Production CA 1869
1458	Digital Media Specialist A.A.S.	Summer 2027	Film and Video Production A.A.S. 1868	Merged into new Film and Video Production AAS 1868
1481	Building Maintenance C.A.	Summer 2029	N/A	Discontinued because the enrollment is consistently low. Students can still enroll in the Building Construction degree.
1635	Construction Management C.A.	Summer 2029	N/A	Discontinued because the enrollment is consistently low. Students can still enroll in the Construction Management degree.
1714	Building Construction C.C.	Summer 2029	N/A	Discontinued because the enrollment is consistently low. Students can still enroll in the Building Construction associates degree.
1812	Neurodiagnostic Technology A.A.S.	Fall 2027	Allied Health, A.A.H. 1862	Neurodiagnostic Technology degree is a consortium program. Students take the prerequisite courses at LCC then transfer to West Shore Community College
1863	Agricultural Technology/ Veterinary Nursing, Enhanced A.A.S.	Summer 2028	Science and Mathematics, Enhanced A.A.S. 1870	Agricultural Technology/Vet Nursing Enhanced degree just changed names to Science and Mathematics Enhanced so LCC can offer additional science and math options for students

SAMPLE



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.