

Lansing Community College
General Fund
Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual
Month Ending December 31, 2025 Financial Review
(50% of Fiscal Year)

LINE REF #	Operating Statement Line Item	Current Year FY 2026 Budget	Current Year FY 2026 Actual YTD Through 12/31/25	Current Year FY 2026 Balance	Current Year FY 2026 Percent Recognized	Prior Year FY 2025 Total Actual	Prior Year YTD Through 12/31/24	Prior Year FY 2025 Percent Recognized	% Point Variance FY 2026 % of Budget Posted to FY 2025 % of Actual
	<u>Revenues</u>								
1	State Appropriations	\$ 40,609,000	\$ 20,683,134	\$ 19,925,866	50.9%	\$ 40,359,928	\$ 19,800,986	49.1%	1.9
2	Property Taxes, Net of Estimated Uncollectible	\$ 58,347,000	\$ 28,737,794	\$ 29,609,206	49.3%	\$ 54,633,090	\$ 27,830,365	50.9%	(1.7)
3	Tuition & Fees, Net of Estimated Uncollectible	\$ 40,828,000	\$ 25,622,152	\$ 15,205,848	62.8%	\$ 41,285,342	\$ 23,566,830	57.1%	5.7
4	Other Revenues	\$ 5,614,000	\$ 2,953,530	\$ 2,660,470	52.6%	\$ 6,966,063	\$ 3,319,568	47.7%	5.0
	Total Revenues	\$ 145,398,000	\$ 77,996,610	\$ 67,401,390	53.6%	\$ 143,244,423	\$ 74,517,749	52.0%	1.6
	<u>Salary & Benefit Expenses</u>								
5	Salaries & Wages	\$ 66,808,600	\$ 32,449,673	\$ 34,358,927	48.6%	\$ 65,890,989	\$ 31,084,491	47.2%	1.4
6	Employee Benefits	\$ 31,728,300	\$ 14,904,185	\$ 16,824,115	47.0%	\$ 30,421,885	\$ 15,026,541	49.4%	(2.4)
7	Compensated Absences	\$ -	\$ -	\$ -	0.0%	\$ 665,529	\$ -	0.0%	-
	Total Salary & Benefit Expenses	\$ 98,536,900	\$ 47,353,858	\$ 51,183,042	48.1%	\$ 96,978,403	\$ 46,111,032	47.5%	0.5
	<u>Other Operating Expenses</u>								
8	Services & Supplies	\$ 26,135,100	\$ 14,609,530	\$ 11,525,570	55.9%	\$ 26,212,898	\$ 15,608,785	59.5%	(3.6)
	Total Operating Expenses	\$ 124,672,000	\$ 61,963,388	\$ 62,708,612	49.7%	\$ 123,191,301	\$ 61,719,817	50.1%	(0.4)
	<u>Student Financial Support Expenses</u>								
9	Institutional Scholarships	\$ 2,790,000	\$ 1,247,414	\$ 1,542,586	44.7%	\$ 2,412,348	\$ 997,234	41.3%	3.4
	Total Expenses	\$ 127,462,000	\$ 63,210,802	\$ 64,251,198	49.6%	\$ 125,603,649	\$ 62,717,051	49.9%	(0.3)
	<u>Transfers (In)/Out</u>								
10	Grant Match & Other, Net	\$ 925,000	\$ 103,499	\$ 821,502	11.2%	\$ 915,960	\$ 139,198	15.2%	(4.0)
11	Capital Equipment	\$ 900,000	\$ 900,000	\$ -	100.0%	\$ 600,000	\$ 600,000	100.0%	-
12	Debt Service	\$ 6,600,000	\$ 6,600,000	\$ -	100.0%	\$ 6,600,000	\$ 6,600,000	100.0%	-
13	Physical Plant Improvement	\$ 3,525,000	\$ 3,525,000	\$ -	100.0%	\$ 3,400,000	\$ 3,400,000	100.0%	-
14	Technology Infrastructure	\$ 2,800,000	\$ 2,800,000	\$ -	100.0%	\$ 2,800,000	\$ 2,800,000	100.0%	-
15	Technology Fee	\$ 207,000	\$ 193,111	\$ 13,889	93.3%	\$ 210,817	\$ 175,581	83.3%	10.0
16	Prefund FY2026 Tuition Rate Freeze	\$ -	\$ -	\$ -	0.0%	\$ 800,000	\$ 800,000	0.0%	-
17	Campus Master Plan	\$ 1,600,000	\$ 1,600,000	\$ -	0.0%	\$ 800,000	\$ 800,000	0.0%	-
18	Michigan New Jobs Training Program	\$ (75,000)	\$ -	\$ (75,000)	0.0%	\$ (254,318)	\$ (155,769)	61.2%	(61.2)
	Total Transfers	\$ 16,482,000	\$ 15,721,609	\$ 760,391	95.4%	\$ 15,872,459	\$ 15,159,010	95.5%	(0.1)
19	Contingency	\$ 1,454,000	\$ -	\$ 1,454,000	0.0%	\$ -	\$ -	0.0%	-
	Total Revenues	\$ 145,398,000	\$ 77,996,610	\$ 67,401,390	53.6%	\$ 143,244,423	\$ 74,517,749	52.0%	1.6
	Total Expenses and Transfers	\$ 145,398,000	\$ 78,932,411	\$ 66,465,589	54.3%	\$ 141,476,108	\$ 77,876,061	55.0%	(0.8)
	Net Change in Unrestricted Fund Balance	\$ -	\$ (935,801)	\$ 935,801		\$ 1,768,315	\$ (3,358,312)		
	Unrestricted General Fund Balance Beginning of Period	\$ 34,035,725	\$ 34,035,725	\$ -		\$ 32,267,410	\$ 32,267,410		
	Unrestricted General Fund Balance End of Period	\$ 34,035,725	\$ 33,099,924	\$ (935,801)		\$ 34,035,725	\$ 28,909,098		

Lansing Community College
General Fund
Operating Expenses: Adopted Budget and Actual Expenses
Month Ending December 31, 2025 Financial Review
(50% of Fiscal Year)

LINE REF #	Operating Division/Account	Current Year FY 2026 Budget	Current Year FY 2026 Actual YTD Through 12/31/25	Current Year FY 2026 Balance	Current Year FY 2026 Percent Recognized	Prior Year FY 2025 Total Actual	Prior Year YTD Through 12/31/24	Prior Year FY 2025 Percent Recognized	% Point Variance FY 2026 % of Budget Posted to FY 2025 % of Actual
	<u>Operating Expenses - Divisions</u>								
1	Academic Affairs	\$ 9,156,200	\$ 4,874,995	\$ 4,281,205	53.2%	\$ 9,143,217	\$ 4,675,952	51.1%	2.1
2	Administrative Services	\$ 15,406,300	\$ 7,525,034	\$ 7,881,266	48.8%	\$ 15,041,368	\$ 7,392,703	49.1%	(0.3)
3	Advancement & External Affairs	\$ 1,589,900	\$ 713,097	\$ 876,803	44.9%	\$ 1,349,594	\$ 658,928	48.8%	(4.0)
4	Arts & Sciences	\$ 24,772,600	\$ 11,745,692	\$ 13,026,908	47.4%	\$ 25,623,858	\$ 11,579,984	45.2%	2.2
5	Board of Trustees	\$ 395,300	\$ 183,122	\$ 212,178	46.3%	\$ 300,975	\$ 161,071	53.5%	(7.2)
6	Business Operations	\$ 5,368,700	\$ 3,037,765	\$ 2,330,935	56.6%	\$ 4,816,382	\$ 2,630,635	54.6%	2.0
7	Community Education & Workforce Dvlprmt	\$ 4,265,600	\$ 1,923,797	\$ 2,341,803	45.1%	\$ 4,076,470	\$ 1,960,471	48.1%	(3.0)
8	Executive Office	\$ 2,083,600	\$ 911,752	\$ 1,171,848	43.8%	\$ 1,908,741	\$ 952,488	49.9%	(6.1)
9	Financial Services	\$ 6,605,600	\$ 3,422,655	\$ 3,182,945	51.8%	\$ 6,494,764	\$ 3,313,622	51.0%	0.8
10	Health & Human Services	\$ 11,316,400	\$ 5,067,849	\$ 6,248,551	44.8%	\$ 10,444,009	\$ 4,921,683	47.1%	(2.3)
11	Human Resources	\$ 2,390,200	\$ 1,083,041	\$ 1,307,159	45.3%	\$ 2,133,235	\$ 1,150,300	53.9%	(8.6)
12	Information Technology Services	\$ 15,566,700	\$ 9,106,504	\$ 6,460,196	58.5%	\$ 15,232,122	\$ 9,892,581	64.9%	(6.4)
13	Office of Empowerment	\$ 1,400,200	\$ 463,284	\$ 936,916	33.1%	\$ 1,187,127	\$ 499,477	42.1%	(9.0)
14	Student Affairs	\$ 12,213,600	\$ 6,154,451	\$ 6,059,149	50.4%	\$ 12,903,532	\$ 6,363,196	49.3%	1.1
15	Technical Careers	\$ 12,141,100	\$ 5,750,351	\$ 6,390,749	47.4%	\$ 11,870,378	\$ 5,566,726	46.9%	0.5
16	Compensated Absences	\$ -	\$ -	\$ -	0.0%	\$ 665,529	\$ -	100.0%	-
	Total all Divisions	\$ 124,672,000	\$ 61,963,388	\$ 62,708,612	49.7%	\$ 123,191,301	\$ 61,719,817	50.1%	(0.4)
	<u>Operating Expenses - Account</u>								
17	Full-Time Administrator	\$ 12,274,200	\$ 6,271,972	\$ 6,002,228	51.1%	\$ 12,470,839	\$ 6,252,616	50.1%	1.0
18	Full-Time Professional Technical	\$ 14,075,600	\$ 7,201,842	\$ 6,873,758	51.2%	\$ 13,352,776	\$ 6,459,553	48.4%	2.8
19	Part-Time Professional Technical	\$ 784,800	\$ 305,524	\$ 479,276	38.9%	\$ 679,745	\$ 365,130	53.7%	(14.8)
20	Full-Time Faculty	\$ 17,449,300	\$ 7,870,613	\$ 9,578,687	45.1%	\$ 18,090,857	\$ 7,874,667	43.5%	1.6
21	Part-Time Faculty	\$ 9,499,500	\$ 4,618,239	\$ 4,881,261	48.6%	\$ 9,567,023	\$ 4,306,717	45.0%	3.6
22	Full-Time Support	\$ 10,224,100	\$ 5,096,576	\$ 5,127,524	49.8%	\$ 9,553,749	\$ 4,820,449	50.5%	(0.6)
23	Part-Time Support	\$ 1,813,600	\$ 697,170	\$ 1,116,430	38.4%	\$ 1,417,608	\$ 706,612	49.8%	(11.4)
24	Student	\$ 687,500	\$ 387,736	\$ 299,764	56.4%	\$ 758,391	\$ 298,746	39.4%	17.0
	Total Salaries & Wages	\$ 66,808,600	\$ 32,449,673	\$ 34,358,927	48.6%	\$ 65,890,989	\$ 31,084,491	47.2%	1.4
25	Employee Benefits	\$ 31,728,300	\$ 14,904,185	\$ 16,824,115	47.0%	\$ 30,421,885	\$ 15,026,541	49.4%	(2.4)
26	Compensated Absences	\$ -	\$ -	\$ -	0.0%	\$ 665,529	\$ -	0.0%	-
27	Institutional Expenses	\$ 2,070,300	\$ 1,303,249	\$ 767,051	62.9%	\$ 1,796,245	\$ 1,320,802	73.5%	(10.6)
28	Utilities	\$ 3,479,200	\$ 1,845,924	\$ 1,633,276	53.1%	\$ 3,902,722	\$ 1,766,295	45.3%	7.8
29	Professional Services	\$ 1,256,800	\$ 296,684	\$ 960,116	23.6%	\$ 865,413	\$ 511,652	59.1%	(35.5)
30	Purchased Services	\$ 4,941,800	\$ 2,378,820	\$ 2,562,980	48.1%	\$ 5,026,556	\$ 2,500,386	49.7%	(1.6)
31	Rental Expense	\$ 666,100	\$ 279,903	\$ 386,197	42.0%	\$ 909,503	\$ 425,760	46.8%	(4.8)
32	Repair & Maintenance	\$ 2,077,400	\$ 1,163,501	\$ 913,899	56.0%	\$ 2,033,070	\$ 1,142,299	56.2%	(0.2)
33	Supplies & Non-Capital Equipment	\$ 9,728,200	\$ 6,583,884	\$ 3,144,316	67.7%	\$ 10,073,014	\$ 7,270,170	72.2%	(4.5)
34	Travel, Training & Conferences	\$ 1,915,300	\$ 757,567	\$ 1,157,733	39.6%	\$ 1,606,375	\$ 671,423	41.8%	(2.2)
	Total Services & Supplies	\$ 26,135,100	\$ 14,609,530	\$ 11,525,570	55.9%	\$ 26,212,898	\$ 15,608,785	59.5%	(3.6)
	Total All Accounts	\$ 124,672,000	\$ 61,963,388	\$ 62,708,612	49.7%	\$ 123,191,301	\$ 61,719,817	50.1%	(0.4)

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

Line Ref #	Statement Line Item	Current Fiscal Year 2026	Prior Fiscal Year 2025
	Current Assets:		
1	Cash & Cash Equivalents	\$ 9,452,658	\$ 9,009,907
2	Short-Term Investments	\$ 66,246,085	\$ 72,127,970
3	Property Taxes Receivable, Net of Est Uncollectible	\$ 25,982,922	\$ 24,972,189
4	State Appropriations Receivable	\$ 27,011,744	\$ 26,554,448
5	Federal & State Grants Receivable	\$ 2,065,444	\$ 3,670,517
6	Accounts Receivable, Net of Est Uncollectible	\$ 18,485,833	\$ 16,378,412
7	Prepaid Expenses	\$ 1,363,813	\$ 1,520,150
8	Due from Component Unit	\$ 33,722	\$ 18,008
	Total Current Assets	\$ 150,642,222	\$ 154,251,601
	Non-Current Assets:		
9	Long-Term Investments	\$ 5,021,680	\$ -
10	Capital Assets, Net of Accumulated Depreciation	\$ 223,903,081	\$ 223,929,879
11	Net Other Post-Employment Benefits Asset	\$ 18,951,265	\$ 2,549,473
	Total Noncurrent Assets	\$ 247,876,026	\$ 226,479,352
	Total Assets	\$ 398,518,248	\$ 380,730,953
	Deferred Outflow of Resources:		
12	Deferred Charge on Refunding	\$ 1,273,184	\$ 1,455,068
13	Deferred Pension Amounts	\$ 36,402,806	\$ 49,257,467
	Total Deferred Outflows of Resources	\$ 37,675,990	\$ 50,712,535
	Current Liabilities:		
14	Accounts Payable	\$ 497,922	\$ 493,550
15	Accrued Interest Payable	\$ 469,131	\$ 500,155
16	Accrued Payroll & Other Compensation	\$ 4,147,049	\$ 4,063,859
17	Current Compensated Absences Obligations	\$ 3,852,762	\$ 3,842,292
18	Unearned Revenue	\$ 64,239,203	\$ 61,627,715
19	Current Portion of Long-Term Lease/Subscript Obligations	\$ 2,175,395	\$ 2,188,907
20	Current Portion of Long-Term Debt Obligations	\$ 5,255,000	\$ 5,060,000
	Total Current Liabilities	\$ 80,636,462	\$ 77,776,478
	Non-Current Liabilities:		
21	Compensated Absences Liability	\$ 4,470,639	\$ 3,815,562
22	Bonds Payable	\$ 76,318,228	\$ 81,978,054
23	Lease & Subscription Liability	\$ 2,611,389	\$ 2,455,643
24	Net Pension Liability	\$ 107,116,780	\$ 143,514,579
	Total Noncurrent Liabilities	\$ 190,517,036	\$ 231,763,838
	Total Liabilities	\$ 271,153,498	\$ 309,540,316
25	Deferred Inflow of Resources - Pension Amounts	\$ 69,697,640	\$ 57,664,686
26	Net Position:		
	Invested in Capital Assets, Net of Related Debt	\$ 138,816,253	\$ 133,702,343
	Restricted:		
	Restricted Fund Activities	\$ 2,471,056	\$ 3,006,360
	Capital Projects	\$ 2,089,657	\$ 3,593,200
	Net Other Post-Employment Benefits Asset	\$ 18,951,265	\$ 2,549,473
	Unrestricted	\$ (66,985,132)	\$ (78,612,890)
	Total Net Position	\$ 95,343,099	\$ 64,238,486

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

Short Term (< one year)

Account	Market Value	Yield	FY2026 YTD Income
CDARs First National Bank of Michigan	\$ 18,395,481	3.69%	\$ 339,670
ICS First National Bank of Michigan	\$ 6,283,172	2.25%	\$ 88,023
PNC Money Market Account	\$ 15,354,517	3.82%	\$ 333,494
Michigan Liquid Asset Fund Investments	\$ 26,212,916	3.86%	\$ 420,780
Total Short Term Investments	\$ 66,246,085		\$ 1,181,968

Long Term (> one year)

Account	Market Value	Yield	FY2026 YTD Income
Treasury Note JPMorgan Securities	\$ 5,021,680	3.87%	\$ 110,742
Total Long Term Investments	\$ 5,021,680		\$ 110,742

Lansing Community College
Capital Projects
Month Ending December 31, 2025

Approved Capital Projects	Project Approved Budget	Cumulative Project Expenses	Outstanding Commitments	Uncommitted Balance
CY2023 Capital Project Gannon Transfer Center	\$ 3,600,000	\$ 1,503,543	\$ 1,345,654	\$ 750,802
CY2023 Capital Project WC Cyber Security Center	\$ 3,200,000	\$ 2,852,354	\$ 294,362	\$ 53,284
CY2023 Capital Project Police Department Office	\$ 500,000	\$ -	\$ -	\$ 500,000
CY2024 Capital Project CRAA Lease Termination	\$ 1,500,000	\$ 377,457	\$ -	\$ 1,122,543
CY2025 Capital Project A&S Building Fume Hood Replacement	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000
CY2025 Capital Project HHS Simulation Center	\$ 6,250,000	\$ -	\$ -	\$ 6,250,000
Total Capital Projects	\$ 16,350,000	\$ 4,733,354	\$ 1,640,016	\$ 9,976,630

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

Operating Statement Line item	All Funds Current Year-to-Date Actual	General Fund	Pension Liability Fund	Designated Funds	Auxiliary Service Funds	Restricted Funds	Plant Funds
Operating Revenues:							
Tuition & Fees, Net of Estimated Uncollectible	\$ 27,328,871	\$ 25,622,152	\$ -	\$ -	\$ 965,553	\$ -	\$ 741,165
Federal Grants & Contracts	\$ 1,843,440	\$ -	\$ -	\$ -	\$ -	\$ 1,843,440	\$ -
State Grants & Contracts	\$ 459,025	\$ -	\$ -	\$ -	\$ -	\$ 459,025	\$ -
Local Grants & Contracts	\$ 2,844,765	\$ 1,438,143	\$ -	\$ -	\$ -	\$ 1,406,623	\$ -
Sales & Services of Auxiliary Activities	\$ 343,195	\$ 362	\$ -	\$ -	\$ 339,521	\$ -	\$ 3,312
Michigan New Jobs Training Programs	\$ 2,875	\$ -	\$ -	\$ -	\$ -	\$ 2,875	\$ -
Miscellaneous	\$ 398,119	\$ 212,276	\$ -	\$ 17,800	\$ 47,644	\$ -	\$ 120,399
Total Operating Revenue	\$ 33,220,290	\$ 27,272,932	\$ -	\$ 17,800	\$ 1,352,719	\$ 3,711,963	\$ 864,876
Operating Expenses:							
Instruction	\$ 17,825,980	\$ 17,414,445	\$ -	\$ 469	\$ -	\$ 411,066	\$ -
Instructional Support	\$ 11,613,388	\$ 11,040,868	\$ -	\$ 58,987	\$ -	\$ 513,532	\$ -
Student Services	\$ 19,666,300	\$ 8,717,953	\$ -	\$ 30,804	\$ -	\$ 10,917,543	\$ -
Public Services	\$ 1,479,698	\$ 778,911	\$ -	\$ 7,525	\$ 292,150	\$ 401,112	\$ -
Operation & Maintenance of Plant	\$ 9,723,713	\$ 6,728,948	\$ -	\$ 40,202	\$ 528,834	\$ 512,531	\$ 1,913,199
Information Technology	\$ 11,109,100	\$ 9,106,504	\$ -	\$ 278,518	\$ 13,697	\$ 55,703	\$ 1,654,678
Institutional Administration	\$ 11,509,478	\$ 9,423,173	\$ -	\$ -	\$ (12,182)	\$ 2,098,487	\$ -
Depreciation & Amortization	\$ 4,803,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,803,686
Total Operating Expenses	\$ 87,731,344	\$ 63,210,802	\$ -	\$ 416,505	\$ 822,498	\$ 14,909,975	\$ 8,371,563
Operating Income (Loss)	\$ (54,511,054)	\$ (35,937,870)	\$ -	\$ (398,705)	\$ 530,220	\$ (11,198,013)	\$ (7,506,687)
Non Operating Revenues (Expenses):							
State Appropriations	\$ 22,871,035	\$ 20,683,134	\$ -	\$ -	\$ -	\$ 2,187,901	\$ -
Property Taxes, Net of Estimated Uncollectible	\$ 28,737,794	\$ 28,737,794	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 1,288,383	\$ 1,288,383	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Capital Asset - Related Debt	\$ (1,407,393)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,407,393)
PELL	\$ 8,736,332	\$ -	\$ -	\$ -	\$ -	\$ 8,736,332	\$ -
Miscellaneous Non-Operating Revenue/(Loss)	\$ 40,220	\$ 14,367	\$ -	\$ -	\$ -	\$ -	\$ 25,853
Net Non-operating Revenue (Expenses)	\$ 60,266,370	\$ 50,723,677	\$ -	\$ -	\$ -	\$ 10,924,233	\$ (1,381,540)
Income (Loss) Before Transfers	\$ 5,755,316	\$ 14,785,808	\$ -	\$ (398,705)	\$ 530,220	\$ (273,780)	\$ (8,888,227)
Transfers:							
Transfers In/(Out), Net	\$ -	\$ (15,721,609)	\$ -	\$ 193,111	\$ (400,000)	\$ 103,499	\$ 15,825,000
Capitalization of Fixed Assets From Non-Plant Funds	\$ -	\$ -	\$ -	\$ (46,103)	\$ -	\$ (371,124)	\$ 417,227
Net Increase (Decrease) in Net Position	\$ 5,755,316	\$ (935,801)	\$ -	\$ (251,698)	\$ 130,220	\$ (541,405)	\$ 7,353,999
Net Position:							
Beginning of Year	\$ 89,587,783	\$ 34,035,725	\$ (121,460,349)	\$ 7,161,543	\$ 2,208,262	\$ 3,012,461	\$ 164,630,141
Net Position End of Period	\$ 95,343,099	\$ 33,099,924	\$ (121,460,349)	\$ 6,909,845	\$ 2,338,482	\$ 2,471,056	\$ 171,984,140

Lansing Community College
Fiscal Year 2026
Month Ending December 31, 2025 External Community Sponsorships

Date	Organization	Invoice Description	Amount	Strategic Value of Investment
7/17/2025	OurSpace 517	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.
8/4/2025	The Turning Point of Lansing	Student Program Activities	\$ 4,000	The partnership between the College and The Turning Point of Lansing offers students a variety of educational opportunities, including mentoring, assistance with scholarship applications, and information regarding unique learning opportunities outside of a university experience. The mission, goals, and student programming of The Turning Point of Lansing align with the College's strategic goals in the areas of purpose and equity, community engagement and partnerships, and fostering student enrollment, retention, and completion.
8/4/2025	Grit, Glam, & Guts	Black Girl Day of Play	\$ 3,000	The Black Girl Day of Play celebrates black girlhood and supports members of the Lansing community by featuring local black artists and girl-centered organizations. This event is an opportunity for the College to show its commitment to purpose and equity while also strengthening our engagement with the community. LCC staff represented the college by attending event activities and hosting an informational booth.
8/13/2025	Anishinaabe Friendship Center	2nd Annual Dance By The River Pow Wow	\$ 5,000	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.
9/11/2025	Lansing Promise	2025-2026 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.
10/1/2025	CapCAN	2025-2026 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.
11/4/2025	Lansing Entertainment & Public Facilities Authority (LEPFA)	Silver Bells in the City	\$ 1,000	This annual event aligns with the College's strategic goal of community engagement 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.
Total			\$ 35,500	

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

Description	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals
Salaries	\$ 129,800	\$ 65,413
Employee Benefits	\$ 59,000	\$ 24,537
Institutional Expenditures	\$ 1,500	\$ 554
Professional Fees	\$ 85,000	\$ 24,064
Purchased Services	\$ 13,000	\$ 6,141
Supplies & Non-Capital Equipment	\$ 22,000	\$ 15,808
Travel, Training & Conferences	\$ 85,000	\$ 46,606
Totals - Board of Trustees	\$ 395,300	\$ 183,122

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

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Sep-25	General - Operations	\$ 30	Phone_2025_Jul	Lansing Community College
1-Sep-25	General - Operations	\$ 60	Phone_2025_Aug	Lansing Community College
1-Oct-25	General - Operations	\$ 30	Phone_2025_Sep	Lansing Community College
1-Nov-25	General - Operations	\$ 60	Phone_2025_Oct	Lansing Community College
1-Dec-25	General - Operations	\$ 60	Phone_2025_Nov	Lansing Community College
31-Dec-25	General - Operations	\$ 50	Phone_2025_Dec_Accrual	Lansing Community College
Total		\$ 290		
Chargeback Print & Copy				
1-Aug-25	General - Operations	\$ 29	Print Copy_2025_July	Lansing Community College
1-Sep-25	General - Operations	\$ 3	Print Copy_2025_Aug	Lansing Community College
1-Oct-25	General - Operations	\$ 18	Print Copy_2025_Sept	Lansing Community College
1-Nov-25	General - Operations	\$ 60	Print Copy_2025_Oct	Lansing Community College
1-Dec-25	General - Operations	\$ 20	Print Copy_2025_Nov	Lansing Community College
Total		\$ 129		
Chargeback Postage				
1-Nov-25	General - Operations	\$ 134	Mail Services_2025_Oct	Lansing Community College
Total		\$ 134		
	Grand Total	\$ 554	Institutional Expenses	
Audit Services				
30-Sep-25	General - Operations	\$ 4,770	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
27-Oct-25	General - Operations	\$ 12,661	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
20-Nov-25	General - Operations	\$ 6,634	Internal Audit Services	Baker Tilly Advisory Group, LP
Total		\$ 24,064		
	Grand Total	\$ 24,064	Professional Fees	
Advertising				
23-Jul-25	General - Operations	\$ 1,303	LSJ Ad Public Hearing on Budget	Gannett Michigan LocaliQ
Total		\$ 1,303		
Commercial Printing/Publication				
22-Aug-25	General - Operations	\$ 1,040	June 2025 Board Meeting Materials	Allegra Print Mail Lansing
24-Oct-25	General - Operations	\$ 1,512	September 2025 Board Meeting Materials	Allegra Print Mail Lansing
24-Nov-25	General - Operations	\$ 2,285	October 2025 Board Meeting Materials	Allegra Print Mail Lansing
Total		\$ 4,838		
	Grand Total	\$ 6,141	Purchased Services	
Memberships				
15-Jul-25	General - Operations	\$ 7,745	Annual Membership Dues	Assn of Comm College Trustees
Total		\$ 7,745		
Software & Site Licenses				
1-Sep-25	General - Operations	\$ 6,397	Document Management Software	Doctract
24-Nov-25	General - Operations	\$ 120	Renewal of Dropbox for Board of Trustees	Dropbox
24-Nov-25	General - Operations	\$ 144	Editing Software	Grammarly
Total		\$ 6,661		
Supplies				
22-Aug-25	Garcia, Frazier, Thomas	\$ 694	Apparel for Trustees	Advance Online Shop LCC Stars
30-Oct-25	General - Operations	\$ 62	Office Supplies	B Duncan
30-Oct-25	General - Operations	\$ 39	Office Supplies	B Duncan
22-Nov-25	Lovell & Mathews	\$ 429	Apparel for Trustees	Advance Online Shop LCC Stars
26-Nov-25	General - Operations	\$ 18	Office Supplies	Amazon
26-Nov-25	General - Operations	\$ 45	Office Supplies	Amazon
26-Nov-25	General - Operations	\$ 115	Office Supplies	Amazon
Total		\$ 1,402		
	Grand Total	\$ 15,808	Supplies & Non-Capital Equipment	

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

Date	Board Member	Amount	Description	Payee
Travel Lodging				
27-Aug-25	C Taylor	\$ 702	MCCA Summer Conference	Mission Point Resort
27-Aug-25	H Lovell	\$ 834	MCCA Summer Conference	Mission Point Resort
27-Aug-25	L Thomas	\$ 757	MCCA Summer Conference	Mission Point Resort
27-Aug-25	R Proctor	\$ 702	MCCA Summer Conference	Mission Point Resort
27-Aug-25	T Frazier	\$ 834	MCCA Summer Conference	Mission Point Resort
9-Sep-25	N Garcia	\$ 834	MCCA Summer Conference	Mission Point Resort
23-Oct-25	A Mathews	\$ 209	MCCA Fall Board of Directors Meeting	Doubletree Hotels
30-Oct-25	B Duncan	\$ 1,315	ACCT Leadership Congress	Marriott New Orleans
30-Oct-25	C Taylor	\$ 1,175	ACCT Leadership Congress	Marriott New Orleans
30-Oct-25	L Thomas	\$ 1,469	ACCT Leadership Congress	Marriott New Orleans
30-Oct-25	H Lovell	\$ 1,175	ACCT Leadership Congress	Marriott New Orleans
30-Oct-25	T Frazier	\$ 1,315	ACCT Leadership Congress	Marriott New Orleans
30-Oct-25	R Proctor	\$ 1,469	ACCT Leadership Congress	Marriott New Orleans
30-Oct-25	N Garcia	\$ 1,175	ACCT Leadership Congress	Marriott New Orleans
30-Oct-25	A Mathews	\$ 1,644	ACCT Leadership Congress	Marriott New Orleans
Total		\$ 15,606		
Travel Meal Allowance				
12-Aug-25	N Garcia	\$ 117	MCCA Summer Conference	N Garcia
12-Aug-25	T Frazier	\$ 9	MCCA Summer Conference	T Frazier
12-Aug-25	R Proctor	\$ 191	MCCA Summer Conference	Mission Point Resort
12-Aug-25	R Proctor	\$ (74)	MCCA Summer Conference	R Proctor
17-Sep-25	H Lovell	\$ 81	MCCA Summer Conference	H Lovell
30-Sep-25	L Thomas	\$ 81	MCCA Summer Conference	L Thomas
30-Oct-25	B Duncan	\$ 217	ACCT Leadership Congress	B Duncan
5-Nov-25	T Frazier	\$ 197	ACCT Leadership Congress	T Frazier
5-Nov-25	N Garcia	\$ 230	ACCT Leadership Congress	N Garcia
5-Nov-25	H Lovell	\$ 197	ACCT Leadership Congress	H Lovell
5-Nov-25	R Proctor	\$ 194	ACCT Leadership Congress	R Proctor
5-Nov-25	C Taylor	\$ 197	ACCT Leadership Congress	C Taylor
11-Nov-25	A Mathews	\$ 277	ACCT Leadership Congress	A Mathews
12-Nov-25	L Thomas	\$ 277	ACCT Leadership Congress	L Thomas
Total		\$ 2,191		
Travel Miscellaneous				
12-Aug-25	N Garcia	\$ 75	MCCA Summer Conference	N Garcia
12-Aug-25	T Frazier	\$ 75	MCCA Summer Conference	T Frazier
20-Aug-25	R Proctor	\$ 77	MCCA Summer Conference	R Proctor
17-Sep-25	C Taylor	\$ 75	MCCA Summer Conference	C Taylor
17-Sep-25	H Lovell	\$ 75	MCCA Summer Conference	H Lovell
23-Oct-25	A Mathews	\$ 14	MCCA Fall Board of Directors Meeting	Doubletree Hotel
30-Oct-25	B Duncan	\$ 160	ACCT Leadership Congress	Metro Airport Parking
5-Nov-25	T Frazier	\$ 223	ACCT Leadership Congress	T Frazier
5-Nov-25	N Garcia	\$ 185	ACCT Leadership Congress	N Garcia
5-Nov-25	H Lovell	\$ 75	ACCT Leadership Congress	H Lovell
5-Nov-25	R Proctor	\$ 15	ACCT Leadership Congress	R Proctor
5-Nov-25	C Taylor	\$ 110	ACCT Leadership Congress	C Taylor
11-Nov-25	A Mathews	\$ 35	ACCT Leadership Congress	A Mathews
12-Nov-25	L Thomas	\$ 35	ACCT Leadership Congress	L Thomas
Total		\$ 1,229		
Travel Transportation				
9-Sep-25	T Frazier	\$ 483	ACCT Leadership Congress	Delta Air Lines
29-Sep-25	A Mathews	\$ 493	ACCT Leadership Congress	Delta Air Lines
29-Sep-25	C Taylor	\$ 582	ACCT Leadership Congress	Delta Air Lines
29-Sep-25	H Lovell	\$ 592	ACCT Leadership Congress	Delta Air Lines
29-Sep-25	L Thomas	\$ 493	ACCT Leadership Congress	Delta Air Lines
29-Sep-25	N Garcia	\$ 592	ACCT Leadership Congress	Delta Air Lines
29-Sep-25	R Proctor	\$ 503	ACCT Leadership Congress	Delta Air Lines
30-Oct-25	B Duncan	\$ 249	ACCT Leadership Congress	B Duncan
30-Oct-25	B Duncan	\$ 275	ACCT Leadership Congress	Uber
5-Nov-25	4 Trustees	\$ 123	ACCT Leadership Congress	Uber
5-Nov-25	3 Trustees	\$ 111	ACCT Leadership Congress	R Proctor
Total		\$ 4,496		

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

Date	Board Member	Amount	Description	Payee
Travel Registration Fees				
4-Sep-25	7 Trustees	\$ 6,860	MCCA Summer Conference	Michigan Community College Assn
30-Oct-25	B Duncan	\$ 120	ACCT Leadership Congress	Assn of Comm College Trustees
22-Nov-25	T Frazier	\$ 800	ACCT National Legislative Summit	Assn of Comm College Trustees
22-Nov-25	H Lovell	\$ 800	ACCT National Legislative Summit	Assn of Comm College Trustees
22-Nov-25	A Mathews	\$ 800	ACCT National Legislative Summit	Assn of Comm College Trustees
22-Nov-25	R Proctor	\$ 800	ACCT National Legislative Summit	Assn of Comm College Trustees
22-Nov-25	C Taylor	\$ 800	ACCT National Legislative Summit	Assn of Comm College Trustees
22-Nov-25	L Thomas	\$ 800	ACCT National Legislative Summit	Assn of Comm College Trustees
Total		\$ 11,780		
Travel Mileage Expense				
12-Aug-25	N Garcia	\$ 316	MCCA Summer Conference	N Garcia
12-Aug-25	T Frazier	\$ 316	MCCA Summer Conference	T Frazier
20-Aug-25	R Proctor	\$ 329	MCCA Summer Conference	R Proctor
17-Sep-25	C Taylor	\$ 332	MCCA Summer Conference	C Taylor
17-Sep-25	H Lovell	\$ 326	MCCA Summer Conference	H Lovell
30-Sep-25	L Thomas	\$ 323	MCCA Summer Conference	L Thomas
22-Oct-25	A Mathews	\$ 80	MCCA Fall Board of Directors Meeting	A Mathews
31-Oct-25	B Duncan	\$ 134	ACCT Leadership Congress	B Duncan
5-Nov-25	T Frazier	\$ 126	ACCT Leadership Congress	T Frazier
5-Nov-25	N Garcia	\$ 120	ACCT Leadership Congress	N Garcia
5-Nov-25	H Lovell	\$ 144	ACCT Leadership Congress	H Lovell
5-Nov-25	R Proctor	\$ 11	ACCT Leadership Congress	R Proctor
5-Nov-25	C Taylor	\$ 121	ACCT Leadership Congress	C Taylor
12-Nov-25	L Thomas	\$ 104	ACCT Leadership Congress	L Thomas
Total		\$ 2,782		
Meeting Expense				
16-Sep-25	General - Operations	\$ 605	May 2025 Board Meeting	A Catered Affaire Inc
17-Sep-25	General - Operations	\$ 395	April 2025 Board Meeting	A Catered Affaire Inc
30-Sep-25	General - Operations	\$ 281	Dinner Reservation at ACCT Leadership Congress	Morrow Steak
21-Oct-25	General - Operations	\$ 515	September 2025 Board Meeting	A Catered Affaire Inc
5-Nov-25	General - Operations	\$ 1,051	ACCT Leadership Congress	Morrow Steak
5-Nov-25	General - Operations	\$ 826	ACCT Leadership Congress	GW Fins
25-Nov-25	General - Operations	\$ 250	Deposit for December Board Retreat	Capital Prime Steak
Total		\$ 3,922		
Event Expense				
24-Jul-25	General - Operations	\$ 100	Fall Kickoff Food Truck Deposit	Udderly Delicious
5-Aug-25	General - Operations	\$ 522	Fall Kickoff Food Truck Deposit	Saddleback BBQ
13-Aug-25	General - Operations	\$ 313	Fall Kickoff Bottled Water	Amazon
23-Sep-25	General - Operations	\$ 253	Fall Kickoff Food Truck	Happy Bowl
23-Sep-25	General - Operations	\$ 1,030	Fall Kickoff Food Truck	Two Guys Nomadic Grill
26-Sep-25	General - Operations	\$ 1,064	Fall Kickoff Food Truck	Udderly Delicious
26-Sep-25	General - Operations	\$ 1,319	Fall Kickoff Food Truck	Southern Boy BBQ
Total		\$ 4,600		
	Grand Total	\$ 46,606	Travel, Training & Conferences	
	Grand Total	\$ 93,172	Non Labor Expenses	