

LANSING COMMUNITY COLLEGE
 General and Emergency Operations Funds
 Operating Revenues, Expenses, and Transfers: Amended Budget and Actual
 Fiscal Year Ending June 30, 2021 Financial Review
 (100% of Fiscal Year)

LINE REF #	Operating Statement Line Item	Current Year FY 2021 Amended Budget	Current Year FY 2021 Actual YTD Through 6/30/21	Current Year FY 2021 Balance	Current Year FY 2021 Percent Recognized	Prior Year FY 2020 Total Actual	Prior Year YTD Through 6/30/20	Prior Year FY 2020 Percent Recognized	Percentage Point Variance FY 2021 Percent of Budget Posted to FY 2020 Percent of Actual
	Revenues								
1	State Appropriations	\$ 34,554,000	\$ 34,775,424	\$ (221,424)	100.6%	\$ 31,082,585	\$ 31,082,585	100.0%	0.6
2	Property Taxes, Net of Estimated Uncollectible	\$ 45,208,000	\$ 44,956,559	\$ 251,441	99.4%	\$ 43,781,074	\$ 43,781,074	100.0%	(0.6)
3	Tuition & Fees, Net of Estimated Uncollectible	\$ 40,100,000	\$ 43,512,395	\$ (3,412,395)	108.5%	\$ 45,187,928	\$ 45,187,928	100.0%	8.5
4	Other Revenues	\$ 3,536,000	\$ 3,589,320	\$ (53,320)	101.5%	\$ 4,204,185	\$ 4,204,185	100.0%	1.5
	Total Revenues	\$ 123,398,000	\$ 126,833,699	\$ (3,435,699)	102.8%	\$ 124,255,772	\$ 124,255,772	100.0%	2.8
	Salary and Benefit Expenses								
5	Salaries & Wages	\$ 59,395,600	\$ 53,880,450	\$ 5,515,150	90.7%	\$ 59,334,979	\$ 59,334,979	100.0%	(9.3)
6	Employee Benefits	\$ 27,866,300	\$ 24,112,020	\$ 3,754,280	86.5%	\$ 25,732,706	\$ 25,732,706	100.0%	(13.5)
	Total Salary and Benefit Expenses	\$ 87,261,900	\$ 77,992,470	\$ 9,269,430	89.4%	\$ 85,067,684	\$ 85,067,684	100.0%	(10.6)
	Other Operating Expenses								
7	Services & Supplies	\$ 21,121,600	\$ 19,652,219	\$ 1,469,381	93.0%	\$ 20,540,361	\$ 20,540,361	100.0%	(7.0)
	Total Operating Expenses	\$ 108,383,500	\$ 97,644,689	\$ 10,738,811	90.1%	\$ 105,608,046	\$ 105,608,046	100.0%	(9.9)
	Student Financial Support Expenses								
8	Tuition & Fee Scholarships	\$ 1,667,300	\$ 1,732,134	\$ (64,834)	103.9%	\$ 1,536,886	\$ 1,536,886	100.0%	3.9
9	LCC Cares Grants	\$ 150,000	\$ -	\$ 150,000	0.0%	\$ 280,275	\$ 280,275	100.0%	(100.0)
10	Child Care Scholarships	\$ 136,800	\$ 98,765	\$ 38,035	72.2%	\$ 173,707	\$ 173,707	100.0%	(27.8)
	Total Student Financial Support Expenses	\$ 1,954,100	\$ 1,830,899	\$ 123,201	93.7%	\$ 1,990,869	\$ 1,990,869	100.0%	(6.3)
	Total Expenses	\$ 110,337,600	\$ 99,475,589	\$ 10,862,011	90.2%	\$ 107,598,914	\$ 107,598,914	100.0%	(9.8)
	Transfers (In)/Out								
11	Grant Match and Other, Net	\$ 740,000	\$ 892,286	\$ (152,286)	120.6%	\$ 528,684	\$ 528,684	100.0%	20.6
12	Capital Equipment	\$ 450,000	\$ 1,350,000	\$ (900,000)	300.0%	\$ 900,000	\$ 900,000	100.0%	200.0
13	Debt Service	\$ 7,170,000	\$ 7,170,000	\$ -	100.0%	\$ 6,900,000	\$ 6,900,000	100.0%	-
14	Physical Plant Improvement	\$ 2,450,000	\$ 3,587,000	\$ (1,137,000)	146.4%	\$ 3,175,000	\$ 3,175,000	100.0%	46.4
15	Technology Infrastructure	\$ 900,000	\$ 3,800,000	\$ (2,900,000)	422.2%	\$ 2,900,000	\$ 2,900,000	100.0%	322.2
16	Technology Fee	\$ 216,000	\$ 226,087	\$ (10,087)	104.7%	\$ 251,784	\$ 251,784	100.0%	4.7
17	505 Capitol Avenue Capital Project	\$ -	\$ 3,250,000	\$ (3,250,000)	0.0%	\$ -	\$ -	0.0%	N/A
18	Strategic Financial Fund - State Appropriations	\$ -	\$ 4,700,000	\$ (4,700,000)	0.0%	\$ -	\$ -	0.0%	N/A
19	Board Designated Funds	\$ -	\$ 1,000,000	\$ (1,000,000)	0.0%	\$ -	\$ -	0.0%	N/A
20	Michigan New Jobs Training Program	\$ (100,000)	\$ (25,717)	\$ (74,283)	25.7%	\$ (257,612)	\$ (257,612)	100.0%	(74.3)
	Total Transfers	\$ 11,826,000	\$ 25,949,656	\$ (14,123,656)	219.4%	\$ 14,397,856	\$ 14,397,856	100.0%	119.4
21	Contingency	\$ 1,234,400	\$ -	\$ 1,234,400	0.0%	\$ -	\$ -	0.0%	-
	Total Revenues	\$ 123,398,000	\$ 126,833,699	\$ (3,435,699)	102.8%	\$ 124,255,772	\$ 124,255,772	100.0%	2.8
	Total Expenses and Transfers	\$ 123,398,000	\$ 125,425,245	\$ (2,027,245)	101.6%	\$ 121,996,770	\$ 121,996,770	100.0%	1.6
	Net Change in Unrestricted Fund Balance	\$ -	\$ 1,408,454	\$ (1,408,454)		\$ 2,259,002	\$ 2,259,002		
	Unrestricted General Fund Balance Beginning of Period	\$ 26,433,285	\$ 26,433,285	\$ -		\$ 24,174,283	\$ 24,174,283		
	Unrestricted General Fund Balance End of Period	\$ 26,433,285	\$ 27,841,739	\$ 1,408,454		\$ 26,433,285	\$ 26,433,285		

LANSING COMMUNITY COLLEGE
 General and Emergency Operations Funds
 Operating Expenses: Amended Budget and Actual Expenses
 Fiscal Year Ending June 30, 2021 Financial Review
 (100% of Fiscal Year)

LINE REF #	Operating Division/Account	Current Year FY 2021 Amended Budget	Current Year FY 2021 Actual YTD Through 6/30/21	Current Year FY 2021 Balance	Current Year FY 2021 Percent Recognized	Prior Year FY 2020 Total Actual	Prior Year YTD Through 6/30/20	Prior Year FY 2020 Percent Recognized	Percentage Point Variance FY 2021 Percent of Budget Posted to FY 2020 Percent of Actual
<u>Operating Expenses - Divisions</u>									
1	Academic Affairs	\$ 9,105,900	\$ 7,977,006	\$ 1,128,894	87.6%	\$ 8,136,683	\$ 8,136,683	100.0%	(12.4)
2	Administrative Services	\$ 13,341,500	\$ 12,140,758	\$ 1,200,742	91.0%	\$ 13,122,571	\$ 13,122,571	100.0%	(9.0)
3	Advancement & External Affairs	\$ 3,577,400	\$ 3,303,279	\$ 274,121	92.3%	\$ 2,989,051	\$ 2,989,051	100.0%	(7.7)
4	Arts & Sciences	\$ 23,774,100	\$ 21,358,314	\$ 2,415,786	89.8%	\$ 24,136,156	\$ 24,136,156	100.0%	(10.2)
5	Board of Trustees	\$ 277,200	\$ 201,164	\$ 76,036	72.6%	\$ 361,871	\$ 361,871	100.0%	(27.4)
6	Community Education & Workforce Dvlprmt	\$ 3,911,800	\$ 3,369,901	\$ 541,899	86.1%	\$ 3,654,136	\$ 3,654,136	100.0%	(13.9)
7	Executive Office	\$ 3,289,200	\$ 3,185,275	\$ 103,925	96.8%	\$ 3,338,382	\$ 3,338,382	100.0%	(3.2)
8	Financial Services	\$ 6,169,700	\$ 6,075,718	\$ 93,982	98.5%	\$ 6,017,450	\$ 6,017,450	100.0%	(1.5)
9	Health & Human Services	\$ 10,530,800	\$ 9,111,573	\$ 1,419,227	86.5%	\$ 10,124,462	\$ 10,124,462	100.0%	(13.5)
10	Human Resources	\$ 1,917,600	\$ 1,602,117	\$ 315,483	83.5%	\$ 1,935,621	\$ 1,935,621	100.0%	(16.5)
11	Information Technology Services	\$ 11,477,000	\$ 10,793,954	\$ 683,046	94.0%	\$ 11,524,861	\$ 11,524,861	100.0%	(6.0)
12	Student Affairs	\$ 10,162,000	\$ 8,735,051	\$ 1,426,949	86.0%	\$ 9,687,132	\$ 9,687,132	100.0%	(14.0)
13	Technical Careers	\$ 10,849,300	\$ 9,790,578	\$ 1,058,722	90.2%	\$ 10,579,670	\$ 10,579,670	100.0%	(9.8)
	Total all Divisions	\$ 108,383,500	\$ 97,644,689	\$ 10,738,811	90.1%	\$ 105,608,046	\$ 105,608,046	100.0%	(9.9)
<u>Operating Expenses - Account</u>									
14	Full-Time Administrator	\$ 9,566,200	\$ 9,083,533	\$ 482,667	95.0%	\$ 9,555,717	\$ 9,555,717	100.0%	(5.0)
15	Full-Time Professional Technical	\$ 10,457,300	\$ 9,956,775	\$ 500,525	95.2%	\$ 10,172,365	\$ 10,172,365	100.0%	(4.8)
16	Part-Time Professional Technical	\$ 720,700	\$ 658,096	\$ 62,604	91.3%	\$ 649,599	\$ 649,599	100.0%	(8.7)
17	Full-Time Faculty	\$ 16,470,600	\$ 16,002,556	\$ 468,044	97.2%	\$ 16,528,829	\$ 16,528,829	100.0%	(2.8)
18	Part-Time Faculty	\$ 10,286,500	\$ 8,945,698	\$ 1,340,802	87.0%	\$ 10,699,836	\$ 10,699,836	100.0%	(13.0)
19	Full-Time Support	\$ 8,564,000	\$ 7,826,509	\$ 737,491	91.4%	\$ 8,314,539	\$ 8,314,539	100.0%	(8.6)
20	Part-Time Support	\$ 2,061,600	\$ 1,008,307	\$ 1,053,293	48.9%	\$ 1,625,971	\$ 1,625,971	100.0%	(51.1)
21	Student	\$ 1,268,700	\$ 398,977	\$ 869,723	31.4%	\$ 1,788,123	\$ 1,788,123	100.0%	(68.6)
	Total Salaries and Wages	\$ 59,395,600	\$ 53,880,450	\$ 5,515,150	90.7%	\$ 59,334,979	\$ 59,334,979	100.0%	(9.3)
22	Employee Benefits	\$ 27,866,300	\$ 24,112,020	\$ 3,754,280	86.5%	\$ 25,732,706	\$ 25,732,706	100.0%	(13.5)
23	Institutional Expenses	\$ 1,942,700	\$ 1,675,728	\$ 266,972	86.3%	\$ 2,014,238	\$ 2,014,238	100.0%	(13.7)
24	Utilities	\$ 3,853,000	\$ 2,974,811	\$ 878,189	77.2%	\$ 3,404,845	\$ 3,404,845	100.0%	(22.8)
25	Professional Services	\$ 1,111,400	\$ 1,674,864	\$ (563,464)	150.7%	\$ 1,150,871	\$ 1,150,871	100.0%	50.7
26	Purchased Services	\$ 3,997,100	\$ 3,552,261	\$ 444,839	88.9%	\$ 3,628,927	\$ 3,628,927	100.0%	(11.1)
27	Rental Expense	\$ 968,700	\$ 859,068	\$ 109,632	88.7%	\$ 894,191	\$ 894,191	100.0%	(11.3)
28	Repair and Maintenance	\$ 1,764,500	\$ 1,876,706	\$ (112,206)	106.4%	\$ 1,542,308	\$ 1,542,308	100.0%	6.4
29	Supplies	\$ 7,044,000	\$ 6,905,106	\$ 138,894	98.0%	\$ 7,087,407	\$ 7,087,407	100.0%	(2.0)
30	Travel, Training and Conferences	\$ 440,200	\$ 133,675	\$ 306,525	30.4%	\$ 817,575	\$ 817,575	100.0%	(69.6)
	Total Services and Supplies	\$ 21,121,600	\$ 19,652,219	\$ 1,469,381	93.0%	\$ 20,540,361	\$ 20,540,361	100.0%	(7.0)
	Total All Accounts	\$ 108,383,500	\$ 97,644,689	\$ 10,738,811	90.1%	\$ 105,608,046	\$ 105,608,046	100.0%	(9.9)

LANSING COMMUNITY COLLEGE
Statement of Net Position
As of June 30, 2021

Line Ref #	Statement Line Item	Current Fiscal Year 2021	Prior Fiscal Year 2020
	Current Assets:		
1	Cash and Cash Equivalents	\$ 24,920,161	\$ 15,149,350
2	Short-Term Investments	\$ 81,170,721	\$ 72,914,658
3	Property Taxes Receivable, Net of Est Uncollectible	\$ 697,915	\$ 798,349
4	State Appropriations Receivable	\$ 7,426,421	\$ 4,287,954
5	Federal and State Grants Receivable	\$ 3,020,101	\$ 1,656,135
6	Accounts Receivable, Net of Est Uncollectible	\$ 1,223,728	\$ 2,321,738
7	Prepaid Expenses	\$ 2,641,304	\$ 2,056,847
8	Due from Component Unit	\$ 4,688	\$ 31,017
	Total Current Assets	\$ 121,105,039	\$ 99,216,048
	Noncurrent Assets:		
9	Long-Term Investments	\$ 1,982,077	\$ 18,917,682
10	Capital Assets, Net of Accumulated Depreciation	\$ 194,983,973	\$ 186,520,842
	Total Noncurrent Assets	\$ 196,966,050	\$ 205,438,524
	Total Assets	\$ 318,071,090	\$ 304,654,572
	Deferred Outflow of Resources:		
11	Deferred Charge on Refunding	\$ 1,650,664	\$ 1,867,316
12	Deferred Pension Amounts	\$ 48,160,423	\$ 60,577,120
	Total Deferred Outflows of Resources	\$ 49,811,087	\$ 62,444,436
	Current Liabilities:		
13	Accounts Payable	\$ 6,369,877	\$ 3,456,207
14	Accrued Interest Payable	\$ 665,549	\$ 690,786
15	Accrued Payroll and Other Compensation	\$ 7,023,534	\$ 7,260,510
16	Accrued Vacation	\$ 1,841,206	\$ 2,332,902
17	Unearned Revenue	\$ 4,234,554	\$ 3,428,552
18	Current Portion of Long-Term Debt Obligations	\$ 4,495,000	\$ 4,345,000
	Total Current Liabilities	\$ 24,629,721	\$ 21,513,957
	Noncurrent Liabilities:		
19	Bonds Payable	\$ 102,664,863	\$ 107,942,173
20	Net Pension Liability	\$ 176,522,247	\$ 177,789,942
21	Net Other Post-Employment Benefits Liability	\$ 26,773,639	\$ 37,657,910
	Total Noncurrent Liabilities	\$ 305,960,749	\$ 323,390,025
	Total Liabilities	\$ 330,590,470	\$ 344,903,982
22	Deferred Inflow of Resources - Pension Amounts	\$ 37,274,684	\$ 33,204,445
23	Net Position:		
	Invested in Capital Assets, Net of Related Debt	\$ 125,297,760	\$ 127,533,232
	Restricted for Restricted Fund Activities	\$ 221,826	\$ 143,914
	Unrestricted	\$ (125,502,563)	\$ (138,686,565)
	Total Net Position	\$ 17,023	\$ (11,009,419)

**Lansing Community College
Schedule of Investments
As of June 30, 2021**

Cash & Cash Equivalents

Account	Cash Balance	Yield	Estimated Annual Income
Chase - Checking	\$ 6,355,894	0.00%	\$ -
Chase - Savings	\$ 18,564,267	0.05%	\$ 9,282
Total Cash & Cash Equivalents	\$ 24,920,161		\$ 9,282

Short Term (< one year)

Account	Market Value	Yield	Estimated Annual Income
CDARs First National Bank of Michigan	\$ 19,237,133	0.21%	\$ 40,398
ICS First National Bank of Michigan	\$ 228,835	0.04%	\$ 92
PNC Commercial Paper	\$ 7,625,430	0.16%	\$ 12,201
Michigan Liquid Asset Fund Investments	\$ 20,238,415	0.04%	\$ 8,095
Michigan Liquid Asset Fund Investments - Bond Designated	\$ 33,840,908	0.08%	\$ 27,073
Total Short Term Investments	\$ 81,170,721		\$ 87,858

Long Term (> one year)

Account	Market Value	Yield	Estimated Annual Income
Michigan Liquid Asset Fund Investments - Bond Designated	\$ 1,982,077	0.08%	\$ 1,586
Total Long Term Investments	\$ 1,982,077		\$ 1,586

LANSING COMMUNITY COLLEGE
Statement of Revenues, Expenses and Changes in Net Position
Fiscal Year Ending June 30, 2021

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	\$ 45,520,321	\$ 43,512,395	\$ -	\$ -	\$ 1,115,390	\$ -	\$ 892,536
Federal Grants and Contracts	\$ 1,973,859	\$ -	\$ -	\$ -	\$ -	\$ 1,973,859	\$ -
State Grants and Contracts	\$ 3,370,492	\$ -	\$ -	\$ -	\$ -	\$ 3,370,492	\$ -
Local Grants and Contracts	\$ 5,681,392	\$ 2,514,940	\$ -	\$ -	\$ -	\$ 3,166,452	\$ -
Sales and Services of Auxiliary Activities	\$ 7,250	\$ 73	\$ -	\$ -	\$ 1,886	\$ -	\$ 5,291
Michigan New Jobs Training Programs	\$ 84,894	\$ -	\$ -	\$ -	\$ -	\$ 84,894	\$ -
Miscellaneous	\$ 807,036	\$ 748,213	\$ -	\$ -	\$ 41,348	\$ -	\$ 17,475
Total Operating Revenue	\$ 57,445,245	\$ 46,775,621	\$ -	\$ -	\$ 1,158,624	\$ 8,595,698	\$ 915,301
Operating Expenses:							
Instruction	\$ 33,160,622	\$ 32,854,355	\$ (1,010,075)	\$ -	\$ -	\$ 1,316,342	\$ -
Instructional Support	\$ 17,138,188	\$ 17,006,322	\$ (518,340)	\$ -	\$ -	\$ 650,206	\$ -
Student Services	\$ 38,847,743	\$ 12,608,400	\$ (331,967)	\$ -	\$ -	\$ 26,571,310	\$ -
Public Services	\$ 2,655,040	\$ 888,186	\$ (49,481)	\$ -	\$ 11,773	\$ 1,804,562	\$ -
Operation and Maintenance of Plant	\$ 15,083,537	\$ 11,398,553	\$ (151,130)	\$ -	\$ 487,619	\$ 1,147,003	\$ 2,201,492
Information Technology	\$ 11,381,058	\$ 10,905,971	\$ (200,010)	\$ -	\$ 46,785	\$ 628,311	\$ -
Institutional Administration	\$ 20,723,534	\$ 13,813,801	\$ (261,830)	\$ -	\$ 10,852	\$ 7,160,711	\$ -
Depreciation	\$ 9,979,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,979,246
Total Operating Expenses	\$ 148,968,968	\$ 99,475,589	\$ (2,522,833)	\$ -	\$ 557,030	\$ 39,278,445	\$ 12,180,738
Operating Income (Loss)	\$ (91,523,723)	\$ (52,699,967)	\$ 2,522,833	\$ -	\$ 601,594	\$ (30,682,747)	\$ (11,265,436)
Non Operating Revenues (Expenses):							
State Appropriations	\$ 34,775,424	\$ 34,775,424	\$ (6,857,803)	\$ -	\$ -	\$ 6,857,803	\$ -
Property Taxes, Net of Estimated Uncollectible	\$ 44,956,559	\$ 44,956,559	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 650,844	\$ 326,094	\$ -	\$ -	\$ -	\$ -	\$ 324,751
Interest on Capital Asset - Related Debt	\$ (4,119,115)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,119,115)
PELL	\$ 10,693,117	\$ -	\$ -	\$ -	\$ -	\$ 10,693,117	\$ -
Non-operating federal grant - CARES Act	\$ 16,749,041	\$ -	\$ -	\$ -	\$ -	\$ 16,749,041	\$ -
Miscellaneous Non-Operating Revenue/(Loss)	\$ (1,155,705)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,155,705)
Net Non-operating Revenue (Expenses)	\$ 102,550,165	\$ 80,058,077	\$ (6,857,803)	\$ -	\$ -	\$ 34,299,960	\$ (4,950,069)
Income (Loss) Before Transfers	\$ 11,026,442	\$ 27,358,110	\$ (4,334,970)	\$ -	\$ 601,594	\$ 3,617,213	\$ (16,215,506)
Transfers:							
Transfers In/(Out), Net	\$ -	\$ (25,949,656)	\$ -	\$ 5,880,188	\$ (841,736)	\$ (4,608,661)	\$ 25,519,865
Capitalization of Fixed Assets From Non-Plant Funds	\$ -	\$ -	\$ -	\$ 22,949	\$ 46,840	\$ 1,069,360	\$ (1,139,150)
Net Increase (Decrease) in Net Position	\$ 11,026,442	\$ 1,408,454	\$ (4,334,970)	\$ 5,903,137	\$ (193,301)	\$ 77,912	\$ 8,165,210
Net Position:							
Beginning of Year	\$ (11,009,419)	\$ 26,433,285	\$ (188,075,177)	\$ 707,401	\$ 2,293,096	\$ 143,914	\$ 147,488,062
Net Position End of Period	\$ 17,023	\$ 27,841,739	\$ (192,410,147)	\$ 6,610,538	\$ 2,099,795	\$ 221,826	\$ 155,653,272

LANSING COMMUNITY COLLEGE
Plant Funds
Schedule of Budget and Expenses
Fiscal Year Ending June 30, 2021

Plant Fund Classifications	Fiscal Year 2021 Approved Budget	Actual YTD Expenses Through 6/30/21 (100% of fiscal year)	Fiscal Year 2021 Percentage Expended
Capital Equipment	\$ 900,000	\$ 838,121	93.1%
Physical Plant Improvements	\$ 4,500,000	\$ 2,490,399	55.3%
Technology Infrastructure	\$ 3,000,000	\$ 718,002	23.9%
Total Expenses	\$ 8,400,000	\$ 4,046,522	48.2%

LANSING COMMUNITY COLLEGE
Capital Projects
Fiscal Year Ending June 30, 2021

Approved Capital Projects	Project Approved Budget	Cumulative Project Expenses	Available Balance
Capital Project: 505 Capitol Avenue Building			
Construction Costs	\$ 6,300,000	\$ -	\$ 6,300,000
Contingency	\$ 700,000	\$ -	\$ 700,000
Total Capital Project: 505 Capitol Avenue Building	\$ 7,000,000	\$ -	\$ 7,000,000
2017 Capital Projects			
Technology and Learning Center	\$ 10,510,036	\$ 10,197,057	\$ 312,979
Contingency	\$ 25,000	\$ -	\$ 25,000
Health and Human Services Building	\$ 1,267,861	\$ 1,267,861	\$ -
West Campus	\$ 1,647,103	\$ 1,647,103	\$ -
Total 2017 Capital Projects	\$ 13,450,000	\$ 13,112,021	\$ 337,979
2019 Capital Project Parking Facilities			
Parking Facilities	\$ 45,390,000	\$ 12,804,586	\$ 32,585,415
Contingency	\$ 5,610,000	\$ -	\$ 5,610,000
Total 2019 Capital Project Parking Facilities	\$ 51,000,000	\$ 12,804,586	\$ 38,195,415

**Lansing Community College
Fiscal Year 2021
Fourth Quarter External Community Sponsorships**

Date	Organization	Invoice Description	Amount	Strategic Value of Investment
4/28/2021	PEERS, Inc.	Lansing Juneteenth Celebration	\$ 2,000	The Associate Vice President of External Affairs, Development and K-12 Operations serves on the Juneteenth Education Committee, which ensures that students who are receiving scholarships to attend college are connected with a variety of resources to support their success. LCC celebrates our commitment to the community, diversity, and inclusion.
4/29/2021	Clinton County Chamber of Commerce	2021 Mint Festival	\$ 500	Strengthen LCC's cooperative relationship with Clinton County Chamber of Commerce and exposure to the College since this event is a tradition that is attended by thousands. Additionally, this is a good outreach to recruit students and increase enrollment.
5/7/2021	Reo Town Association	Lansing Juneteenth Festival	\$ 2,000	This festival celebrates the emancipation of African-American slaves in the United States, while highlighting local artists, business vendors, and local organizations providing resources for the Lansing community. LCC has a booth for the entire event to recruit and showcase Reconnect, Technical Careers and other programs/activities. LCC celebrates our commitment to the community, diversity, and inclusion.
Total Cash Contributions			\$ 4,500	

**Lansing Community College
Board of Trustees Summary Expenses
Fiscal Year Ended June 30, 2021**

Description	Fiscal Year 2021 Amended Budget	Fiscal Year 2021 Actuals
Salaries	\$ 103,200	\$ 102,949
Employee Benefits	\$ 49,100	\$ 22,615
Institutional Expenditures	\$ 2,500	\$ 531
Professional Fees	\$ 80,000	\$ 51,394
Purchased Services	\$ 12,500	\$ 3,231
Supplies & Materials	\$ 8,000	\$ 10,010
Travel, Training, and Conferences	\$ 21,900	\$ 10,434
TOTALS - Board of Trustees	\$ 277,200	\$ 201,164

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Fiscal Year Ended June 30, 2021**

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Aug-20	General - Operations	\$ 30	PH_2020_JUL	LANSING COMMUNITY COLLEGE
1-Sep-20	General - Operations	\$ 30	PH_2020_AUG	LANSING COMMUNITY COLLEGE
1-Oct-20	General - Operations	\$ 30	PH_2020_SEP	LANSING COMMUNITY COLLEGE
1-Nov-20	General - Operations	\$ 30	PH_2020_OCT	LANSING COMMUNITY COLLEGE
1-Dec-20	General - Operations	\$ 30	PH_2020_NOV	LANSING COMMUNITY COLLEGE
1-Jan-21	General - Operations	\$ 30	PH_2020_DEC	LANSING COMMUNITY COLLEGE
1-Feb-21	General - Operations	\$ 30	PH_2021_JAN	LANSING COMMUNITY COLLEGE
1-Mar-21	General - Operations	\$ 30	PH_2021_FEB	LANSING COMMUNITY COLLEGE
1-Apr-21	General - Operations	\$ 30	PH_2021_MAR	LANSING COMMUNITY COLLEGE
1-May-21	General - Operations	\$ 30	PH_2021_APR	LANSING COMMUNITY COLLEGE
1-Jun-21	General - Operations	\$ 30	PH_2021_MAY	LANSING COMMUNITY COLLEGE
30-Jun-21	General - Operations	\$ 30	PH_2021_JUN	LANSING COMMUNITY COLLEGE
TOTAL		\$ 360		
Chargeback Print and Copy				
1-Aug-20	General - Operations	\$ 2	PC_2020_JUL	LANSING COMMUNITY COLLEGE
1-Mar-21	General - Operations	\$ 8	MMP_2021_FEB_ID402872	LANSING COMMUNITY COLLEGE
1-Mar-21	General - Operations	\$ 15	MMP_2021_FEB_ID402876	LANSING COMMUNITY COLLEGE
1-Mar-21	General - Operations	\$ 20	MMP_2021_FEB_ID402879	LANSING COMMUNITY COLLEGE
TOTAL		\$ 45		
Special Mailing Services				
8-Jan-21	General - Operations	\$ 59	BOARD MAILING	USPS
13-Apr-21	General - Operations	\$ 67	BOARD MAILING	USPS
TOTAL		\$ 126		
Grand Total		\$ 531	INSTITUTIONAL EXPENSES	
Audit Services				
15-Dec-20	General - Operations	\$ 25,750	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
2-Feb-21	General - Operations	\$ 7,715	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
25-Mar-21	General - Operations	\$ 3,453	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
30-Jun-21	General - Operations	\$ 14,476	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
TOTAL		\$ 51,394		
Grand Total		\$ 51,394	PROFESSIONAL FEES EXPENSES	
Advertising				
27-Aug-20	General - Operations	\$ 167	LSJ AD PUBLIC HEARING ON BUDGET	GANNETT CO., INC
TOTAL		\$ 167		
Commercial Printing/Publication				
6-Oct-20	General - Operations	\$ 388	SEPTEMBER 21, 2020 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
11-Nov-20	General - Operations	\$ 437	OCTOBER 19, 2020 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
8-Jan-21	General - Operations	\$ 265	NOVEMBER 16, 2020 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
8-Jan-21	General - Operations	\$ 84	EQUITY ACTION PLAN BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
8-Jan-21	General - Operations	\$ 239	DECEMBER 14, 2020 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
20-Feb-21	General - Operations	\$ 229	JANUARY 25,2021 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
13-Apr-21	General - Operations	\$ 231	FEBRUARY 15,2021 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
13-Apr-21	General - Operations	\$ 231	MARCH 15,2021 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
14-May-21	General - Operations	\$ 203	APRIL 19, 2021 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
14-May-21	General - Operations	\$ 316	MARCH 1 AND APRIL 5, 2021 AUDIT COMMITTEE	ALLEGRA PRINT MAIL LANSING
27-May-21	General - Operations	\$ 208	MAY 17, 2021 BOARD MEETING MATERIAL	ALLEGRA PRINT MAIL LANSING
29-Jun-21	General - Operations	\$ 234	JUNE21, 2021 BOARD MEETING MATERIAL	ALLEGRA PRINT MAIL LANSING
TOTAL		\$ 3,064		
Grand Total		\$ 3,231	PURCHASED SERVICES	
Memberships				
1-Aug-20	General - Operations	\$ 6,881	ANNUAL DUES	ASSN OF COMM COLLEGE TRUSTEES
TOTAL		\$ 6,881		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Fiscal Year Ended June 30, 2021**

Date	Board Member	Amount	Description	Payee
Software and Site Licenses				
11-Nov-20	General - Operations	\$ 120	RENEWAL OF DROPBOX FOR BOARD OF TRUSTEES	DROPBOX, INC
20-Feb-21	General - Operations	\$ 199	WORDRAKE RENEWAL	FS*WORDRAKE
TOTAL		\$ 319		
Supplies				
21-Jul-20	General - Operations	\$ 31	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
21-Jul-20	General - Operations	\$ 130	OFFICE SUPPLIES	B DUNCAN
21-Jul-20	General - Operations	\$ 26	OFFICE SUPPLIES	B DUNCAN
18-Aug-20	General - Operations	\$ 33	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
18-Aug-20	General - Operations	\$ 38	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
18-Aug-20	General - Operations	\$ 57	OFFICE SUPPLIES	B DUNCAN
27-Aug-20	General - Operations	\$ 28	SYMPATHY FLOWERS FOR LCC EMPLOYEE	VIVIANO FLOWER SHOP
1-Sep-20	General - Operations	\$ 306	OFFICE SUPPLIES	STAPLES
5-Oct-20	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
5-Oct-20	General - Operations	\$ 31	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
5-Oct-20	General - Operations	\$ 31	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
6-Oct-20	General - Operations	\$ 25	SYMPATHY FLOWERS FOR LCC EMPLOYEE	TIME FOR FLOWERS
6-Oct-20	General - Operations	\$ 41	OFFICE SUPPLIES	AMAZON.COM
6-Oct-20	General - Operations	\$ 36	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
4-Nov-20	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
10-Nov-20	General - Operations	\$ 41	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
11-Nov-20	General - Operations	\$ 42	OFFICE SUPPLIES	AMAZON.COM
5-Dec-20	General - Operations	\$ 29	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
5-Dec-20	General - Operations	\$ 31	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
5-Dec-20	General - Operations	\$ 31	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
5-Dec-20	General - Operations	\$ 31	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
8-Jan-21	General - Operations	\$ 22	GENERAL OFFICE SUPPLIES	AMAZON.COM
8-Jan-21	General - Operations	\$ 143	GENERAL OFFICE SUPPLIES	AMAZON.COM
26-Jan-21	General - Operations	\$ 36	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
26-Jan-21	General - Operations	\$ 34	SYMPATHY FLOWERS FOR LCC TRUSTEE	HYANCINTH HOUSE
26-Jan-21	General - Operations	\$ 36	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
26-Jan-21	General - Operations	\$ 36	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
27-Jan-21	General - Operations	\$ 36	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
3-Feb-21	General - Operations	\$ 23	GENERAL OFFICE SUPPLIES	OFFICE DEPOT
3-Feb-21	General - Operations	\$ 40	GENERAL OFFICE SUPPLIES	OFFICEMAX/DEPOT
3-Feb-21	General - Operations	\$ 83	GENERAL OFFICE SUPPLIES	AMAZON.COM
3-Feb-21	General - Operations	\$ 103	GENERAL OFFICE SUPPLIES	AMAZON.COM
20-Feb-21	General - Operations	\$ 5	GENERAL OFFICE SUPPLIES	AMAZON.COM
20-Feb-21	General - Operations	\$ 21	GENERAL OFFICE SUPPLIES	AMAZON.COM
20-Feb-21	General - Operations	\$ 25	GENERAL OFFICE SUPPLIES	AMAZON.COM
20-Feb-21	General - Operations	\$ 56	GENERAL OFFICE SUPPLIES	AMAZON.COM
20-Feb-21	General - Operations	\$ 225	PLAQUE HONORING BOARD CHAIR	ON THE SPOT ENGRAVING
24-Feb-21	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
24-Feb-21	General - Operations	\$ 36	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
24-Feb-21	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
24-Feb-21	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
5-Apr-21	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
13-Apr-21	General - Operations	\$ 138	GENERAL OFFICE SUPPLIES	AMAZON.COM
30-Apr-21	General - Operations	\$ 31	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
30-Apr-21	General - Operations	\$ 34	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
30-Apr-21	General - Operations	\$ 35	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
4-May-21	General - Operations	\$ 25	SYMPATHY FLOWERS FOR LCC EMPLOYEE	DELTA FLOWERS
14-May-21	General - Operations	\$ 36	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
14-May-21	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
18-May-21	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	COUNTRY CUPBAORD FLORAL & GIFT
4-Jun-21	General - Operations	\$ 37	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
21-Jun-21	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
21-Jun-21	General - Operations	\$ 54	SYMPATHY FLOWERS FOR PRES GANNON	HYANCINTH HOUSE
21-Jun-21	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
29-Jun-21	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
TOTAL		\$ 2,810		
	Grand Total	\$ 10,010	SUPPLIES & MATERIALS	
Travel Registration Fees				
6-Oct-20	3 Trustees & Duncan	\$ 833	2020 ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
20-Feb-21	A MATHEWS	\$ 254	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
20-Feb-21	R PROCTOR	\$ 254	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Fiscal Year Ended June 30, 2021**

Date	Board Member	Amount	Description	Payee
20-Feb-21	L THOMAS	\$ 254	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
20-Feb-21	S VAIVE	\$ 254	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
27-May-21	S VAIVE	\$ 1,245	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
27-May-21	B DUNCAN	\$ 1,115	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
27-May-21	A ABOOD	\$ 1,245	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
27-May-21	A MATHEWS	\$ 1,245	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
27-May-21	L THOMAS	\$ 1,245	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
27-May-21	R BUCK	\$ 1,245	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
27-May-21	R PROCTOR	\$ 1,245	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
TOTAL		\$ 10,434		
	Grand Total	\$ 10,434	TRAVEL, TRAINING, AND CONFERENCES	
	Grand Total	\$ 75,600	NON LABOR EXPENSES	