

LANSING COMMUNITY COLLEGE
 General Fund
 Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual
 Month Ending December 31, 2021 Financial Review
 (50% of Fiscal Year)

LINE REF #	Operating Statement Line Item	Current Year FY 2022 Budget	Current Year FY 2022 Actual YTD Through 12/31/21	Current Year FY 2022 Balance	Current Year FY 2022 Percent Recognized	Prior Year FY 2021 Total Actual	Prior Year YTD Through 12/31/20	Prior Year FY 2021 Percent Recognized	Percentage Point Variance FY 2022 Percent of Budget Posted to FY 2021 Percent of Actual
Revenues									
1	State Appropriations	\$ 34,959,000	\$ 18,638,390	\$ 16,320,610	53.3%	\$ 34,775,424	\$ 17,220,203	49.5%	3.8
2	Property Taxes, Net of Estimated Uncollectible	\$ 46,826,000	\$ 23,418,591	\$ 23,407,409	50.0%	\$ 44,956,559	\$ 22,732,636	50.6%	(0.6)
3	Tuition & Fees, Net of Estimated Uncollectible	\$ 43,898,000	\$ 25,078,779	\$ 18,819,221	57.1%	\$ 43,512,395	\$ 24,029,138	55.2%	1.9
4	Other Revenues	\$ 3,525,000	\$ 1,746,991	\$ 1,778,009	49.6%	\$ 3,589,320	\$ 1,837,820	51.2%	(1.6)
	Total Revenues	\$ 129,208,000	\$ 68,882,751	\$ 60,325,250	53.3%	\$ 126,833,699	\$ 65,819,797	51.9%	1.4
Salary and Benefit Expenses									
5	Salaries & Wages	\$ 60,299,400	\$ 28,307,305	\$ 31,992,095	46.9%	\$ 53,880,450	\$ 25,871,206	48.0%	(1.1)
6	Employee Benefits	\$ 28,252,700	\$ 12,559,375	\$ 15,693,325	44.5%	\$ 24,112,020	\$ 11,550,574	47.9%	(3.5)
	Total Salary and Benefit Expenses	\$ 88,552,100	\$ 40,866,680	\$ 47,685,420	46.1%	\$ 77,992,470	\$ 37,421,780	48.0%	(1.8)
Other Operating Expenses									
7	Services & Supplies	\$ 24,334,200	\$ 11,024,248	\$ 13,309,952	45.3%	\$ 19,652,219	\$ 9,816,147	49.9%	(4.6)
	Total Operating Expenses	\$ 112,886,300	\$ 51,890,928	\$ 60,995,372	46.0%	\$ 97,644,689	\$ 47,237,927	48.4%	(2.4)
Student Financial Support Expenses									
8	Tuition & Fee Scholarships	\$ 1,667,300	\$ 675,792	\$ 991,508	40.5%	\$ 1,732,134	\$ 771,628	44.5%	(4.0)
9	Child Care Scholarships	\$ 261,800	\$ 34,486	\$ 227,314	13.2%	\$ 98,765	\$ 31,593	32.0%	(18.8)
	Total Student Financial Support Expenses	\$ 1,929,100	\$ 710,278	\$ 1,218,822	36.8%	\$ 1,830,899	\$ 803,221	43.9%	(7.1)
	Total Expenses	\$ 114,815,400	\$ 52,601,206	\$ 62,214,194	45.8%	\$ 99,475,589	\$ 48,041,149	48.3%	(2.5)
Transfers (In)/Out									
11	Grant Match and Other, Net	\$ 690,000	\$ 117,606	\$ 572,394	17.0%	\$ 892,286	\$ 196,479	22.0%	(5.0)
12	Capital Equipment	\$ 450,000	\$ 450,000	\$ -	100.0%	\$ 1,350,000	\$ 450,000	33.3%	66.7
13	Debt Service	\$ 7,170,000	\$ 7,170,000	\$ -	100.0%	\$ 7,170,000	\$ 6,196,965	86.4%	13.6
14	Physical Plant Improvement	\$ 2,763,000	\$ 2,763,000	\$ -	100.0%	\$ 3,587,000	\$ 2,450,000	68.3%	31.7
15	Technology Infrastructure	\$ 2,000,000	\$ 2,000,000	\$ -	100.0%	\$ 3,800,000	\$ 900,000	23.7%	76.3
16	Technology Fee	\$ 227,500	\$ 183,797	\$ 43,703	80.8%	\$ 226,087	\$ 188,124	83.2%	(2.4)
17	505 Capitol Avenue Capital Project	\$ -	\$ -	\$ -	0.0%	\$ 3,250,000	\$ -	0.0%	-
18	Strategic Financial Fund - State Appropriations	\$ -	\$ -	\$ -	0.0%	\$ 4,700,000	\$ -	0.0%	-
19	Board Designated Funds	\$ -	\$ -	\$ -	0.0%	\$ 1,000,000	\$ -	0.0%	-
20	Michigan New Jobs Training Program	\$ (200,000)	\$ (15,271)	\$ (184,729)	7.6%	\$ (25,717)	\$ (16,081)	62.5%	(54.9)
	Total Transfers	\$ 13,100,500	\$ 12,669,132	\$ 431,368	96.7%	\$ 25,949,656	\$ 10,365,487	39.9%	56.8
21	Contingency	\$ 1,292,100	\$ -	\$ 1,292,100	0.0%	\$ -	\$ -	0.0%	-
	Total Revenues	\$ 129,208,000	\$ 68,882,751	\$ 60,325,250	53.3%	\$ 126,833,699	\$ 65,819,797	51.9%	1.4
	Total Expenses and Transfers	\$ 129,208,000	\$ 65,270,338	\$ 63,937,662	50.5%	\$ 125,425,245	\$ 58,406,635	46.6%	3.9
	Net Change in Unrestricted Fund Balance	\$ -	\$ 3,612,413	\$ (3,612,413)		\$ 1,408,454	\$ 7,413,162		
	Unrestricted General Fund Balance Beginning of Period	\$ 27,841,739	\$ 27,841,739	\$ -		\$ 27,841,739	\$ 26,433,285		
	Unrestricted General Fund Balance End of Period	\$ 27,841,739	\$ 31,454,152	\$ 3,612,413		\$ 29,250,193	\$ 33,846,447		

LANSING COMMUNITY COLLEGE
 General Fund
 Operating Expenses: Adopted Budget and Actual Expenses
 Month Ending December 31, 2021 Financial Review
 (50% of Fiscal Year)

LINE REF #	Operating Division/Account	Current Year FY 2022 Budget	Current Year FY 2022 Actual YTD Through 12/31/21	Current Year FY 2022 Balance	Current Year FY 2022 Percent Recognized	Prior Year FY 2021 Total Actual*	Prior Year YTD Through 12/31/20	Prior Year FY 2021 Percent Recognized	Percentage Point Variance FY 2022 Percent of Budget Posted to FY 2021 Percent of Actual
<u>Operating Expenses - Divisions</u>									
1	Academic Affairs	\$ 8,669,100	\$ 3,960,991	\$ 4,708,109	45.7%	\$ 7,733,938	\$ 3,811,283	49.3%	(3.6)
2	Administrative Services	\$ 13,910,300	\$ 6,007,874	\$ 7,902,426	43.2%	\$ 12,140,758	\$ 4,937,457	40.7%	2.5
3	Advancement & External Affairs	\$ 1,541,100	\$ 639,295	\$ 901,805	41.5%	\$ 1,296,684	\$ 596,434	46.0%	(4.5)
4	Arts & Sciences	\$ 24,587,700	\$ 11,197,186	\$ 13,390,514	45.5%	\$ 21,358,314	\$ 10,276,896	48.1%	(2.6)
5	Board of Trustees	\$ 337,100	\$ 118,729	\$ 218,371	35.2%	\$ 201,164	\$ 99,039	49.2%	(14.0)
6	Business Operations	\$ 4,158,600	\$ 1,949,710	\$ 2,208,890	46.9%	\$ 3,775,631	\$ 1,851,182	49.0%	(2.1)
7	Community Education & Workforce Dvlpmnt	\$ 4,080,300	\$ 1,684,288	\$ 2,396,012	41.3%	\$ 3,369,901	\$ 1,558,443	46.2%	(5.0)
8	Diversity, Equity & Inclusion	\$ 1,198,100	\$ 516,197	\$ 681,903	43.1%	\$ 625,988	\$ 185,054	29.6%	13.5
9	Executive Office	\$ 1,657,600	\$ 774,398	\$ 883,202	46.7%	\$ 1,495,825	\$ 921,045	61.6%	(14.9)
10	Financial Services	\$ 5,738,400	\$ 2,791,608	\$ 2,946,792	48.6%	\$ 5,598,608	\$ 2,771,503	49.5%	(0.9)
11	Health & Human Services	\$ 11,108,100	\$ 5,263,177	\$ 5,844,923	47.4%	\$ 9,111,573	\$ 4,354,931	47.8%	(0.4)
12	Human Resources	\$ 2,092,900	\$ 889,157	\$ 1,203,743	42.5%	\$ 1,602,117	\$ 786,155	49.1%	(6.6)
13	Information Technology Services	\$ 12,090,700	\$ 6,453,378	\$ 5,637,322	53.4%	\$ 10,793,954	\$ 6,220,875	57.6%	(4.3)
14	Student Affairs	\$ 10,669,700	\$ 4,872,010	\$ 5,797,690	45.7%	\$ 8,749,656	\$ 4,218,092	48.2%	(2.5)
15	Technical Careers	\$ 11,046,600	\$ 4,772,930	\$ 6,273,670	43.2%	\$ 9,790,578	\$ 4,649,539	47.5%	(4.3)
	Total all Divisions	\$ 112,886,300	\$ 51,890,928	\$ 60,995,372	46.0%	\$ 97,644,689	\$ 47,237,927	48.4%	(2.4)
<u>Operating Expenses - Account</u>									
16	Full-Time Administrator	\$ 9,690,500	\$ 4,959,003	\$ 4,731,497	51.2%	\$ 9,083,533	\$ 4,582,367	50.4%	0.7
17	Full-Time Professional Technical	\$ 11,078,700	\$ 5,407,928	\$ 5,670,772	48.8%	\$ 9,956,775	\$ 4,997,599	50.2%	(1.4)
18	Part-Time Professional Technical	\$ 645,000	\$ 344,231	\$ 300,769	53.4%	\$ 658,096	\$ 265,910	40.4%	13.0
19	Full-Time Faculty	\$ 16,536,900	\$ 7,790,859	\$ 8,746,041	47.1%	\$ 16,002,556	\$ 7,490,273	46.8%	0.3
20	Part-Time Faculty	\$ 9,983,500	\$ 4,715,288	\$ 5,268,212	47.2%	\$ 8,945,698	\$ 4,258,030	47.6%	(0.4)
21	Full-Time Support	\$ 8,700,400	\$ 4,177,343	\$ 4,523,057	48.0%	\$ 7,826,509	\$ 3,715,431	47.5%	0.5
22	Part-Time Support	\$ 2,216,100	\$ 623,931	\$ 1,592,169	28.2%	\$ 1,008,307	\$ 413,949	41.1%	(12.9)
23	Student	\$ 1,448,300	\$ 288,722	\$ 1,159,578	19.9%	\$ 398,977	\$ 147,646	37.0%	(17.1)
	Total Salaries and Wages	\$ 60,299,400	\$ 28,307,305	\$ 31,992,095	46.9%	\$ 53,880,450	\$ 25,871,206	48.0%	(1.1)
24	Employee Benefits	\$ 28,252,700	\$ 12,559,375	\$ 15,693,325	44.5%	\$ 24,112,020	\$ 11,550,574	47.9%	(3.5)
25	Institutional Expenses	\$ 2,402,600	\$ 1,295,833	\$ 1,106,767	53.9%	\$ 1,675,728	\$ 1,200,476	71.6%	(17.7)
26	Utilities	\$ 3,858,000	\$ 1,374,148	\$ 2,483,852	35.6%	\$ 2,974,811	\$ 1,323,103	44.5%	(8.9)
27	Professional Services	\$ 1,251,600	\$ 348,575	\$ 903,025	27.9%	\$ 1,674,864	\$ 320,685	19.1%	8.7
28	Purchased Services	\$ 4,325,600	\$ 1,729,728	\$ 2,595,872	40.0%	\$ 3,552,261	\$ 1,504,578	42.4%	(2.4)
29	Rental Expense	\$ 1,263,500	\$ 652,935	\$ 610,565	51.7%	\$ 859,068	\$ 440,066	51.2%	0.5
30	Repair and Maintenance	\$ 1,764,500	\$ 1,074,080	\$ 690,420	60.9%	\$ 1,876,706	\$ 944,009	50.3%	10.6
31	Supplies	\$ 7,982,600	\$ 4,327,625	\$ 3,654,975	54.2%	\$ 6,905,106	\$ 4,070,768	59.0%	(4.7)
32	Travel, Training and Conferences	\$ 1,485,800	\$ 221,324	\$ 1,264,476	14.9%	\$ 133,675	\$ 12,463	9.3%	5.6
	Total Services and Supplies	\$ 24,334,200	\$ 11,024,248	\$ 13,309,952	45.3%	\$ 19,652,219	\$ 9,816,147	49.9%	(4.6)
	Total All Accounts	\$ 112,886,300	\$ 51,890,928	\$ 60,995,372	46.0%	\$ 97,644,689	\$ 47,237,927	48.4%	(2.4)

* Fiscal year 2021 Operating Expenses - Divisions amounts restated to conform with current year presentation.

LANSING COMMUNITY COLLEGE
Statement of Net Position
As of December 31, 2021

Line Ref #	Statement Line Item	Current Fiscal Year 2022	Prior Fiscal Year 2021
	Current Assets:		
1	Cash and Cash Equivalents	\$ 20,266,675	\$ 22,940,582
2	Short-Term Investments	\$ 83,201,979	\$ 74,081,921
3	Property Taxes Receivable, Net of Est Uncollectible	\$ 20,311,126	\$ 20,039,707
4	State Appropriations Receivable	\$ 24,185,664	\$ 24,007,275
5	Federal and State Grants Receivable	\$ 1,434,941	\$ 2,338,386
6	Accounts Receivable, Net of Est Uncollectible	\$ 16,298,649	\$ 15,682,035
7	Prepaid Expenses	\$ 519,713	\$ 454,921
8	Due from Component Unit	\$ 9,467	\$ 13,578
	Total Current Assets	\$ 166,228,214	\$ 159,558,404
	Noncurrent Assets:		
9	Long-Term Investments	\$ -	\$ 11,995,835
10	Capital Assets, Net of Accumulated Depreciation	\$ 202,392,124	\$ 187,540,224
	Total Noncurrent Assets	\$ 202,392,124	\$ 199,536,059
	Total Assets	\$ 368,620,338	\$ 359,094,463
	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	\$ 515,005	\$ 524,307
14	Accrued Interest Payable	\$ 665,549	\$ 690,786
15	Accrued Payroll and Other Compensation	\$ 3,483,937	\$ 3,451,463
16	Accrued Vacation	\$ 1,841,206	\$ 2,332,902
17	Unearned Revenue	\$ 55,199,538	\$ 56,058,029
18	Current Portion of Long-Term Debt Obligations	\$ 4,495,000	\$ 4,345,000
	Total Current Liabilities	\$ 66,200,235	\$ 67,402,487
	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	\$ 372,160,984	\$ 390,792,512
22	Deferred Inflow of Resources - Pension Amounts	\$ 37,274,684	\$ 33,204,445
23	Net Position:		
	Invested in Capital Assets, Net of Related Debt	\$ 120,534,946	\$ 124,716,454
	Restricted for Restricted Fund Activities	\$ 437,581	\$ 153,756
	Unrestricted	\$ (111,976,770)	\$ (127,328,267)
	Total Net Position	\$ 8,995,757	\$ (2,458,057)

**Lansing Community College
Schedule of Investments
As of December 31, 2021**

Cash & Cash Equivalents

Account	Cash Balance	Yield	Estimated Annual Income
Chase - Checking	\$ 7,747,547	0.00%	\$ -
Chase - Savings	\$ 12,519,128	0.05%	\$ 6,260
Total Cash & Cash Equivalents	\$ 20,266,675		\$ 6,260

Short Term (< one year)

Account	Market Value	Yield	Estimated Annual Income
CDARs First National Bank of Michigan	\$ 19,251,942	0.10%	\$ 19,252
ICS First National Bank of Michigan	\$ 228,997	0.04%	\$ 92
PNC Commercial Paper	\$ 7,628,513	0.21%	\$ 16,020
Michigan Liquid Asset Fund Investments	\$ 32,440,506	0.09%	\$ 29,196
Michigan Liquid Asset Fund Investments - Bond Designated	\$ 23,652,021	0.15%	\$ 35,478
Total Short Term Investments	\$ 83,201,979		\$ 100,038

LANSING COMMUNITY COLLEGE
Statement of Revenues, Expenses and Changes in Net Position
Month Ending December 31, 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	\$ 26,697,239	\$ 25,078,779	\$ -	\$ (2,867)	\$ 894,438	\$ -	\$ 726,890
Federal Grants and Contracts	\$ 875,796	\$ -	\$ -	\$ -	\$ -	\$ 875,796	\$ -
State Grants and Contracts	\$ 2,155,554	\$ -	\$ -	\$ -	\$ -	\$ 2,155,554	\$ -
Local Grants and Contracts	\$ 1,725,559	\$ -	\$ -	\$ -	\$ -	\$ 1,725,559	\$ -
Sales and Services of Auxiliary Activities	\$ 5,891	\$ 61	\$ -	\$ -	\$ 4,661	\$ -	\$ 1,169
Michigan New Jobs Training Programs	\$ 216,371	\$ -	\$ -	\$ -	\$ -	\$ 216,371	\$ -
Miscellaneous	\$ 1,748,528	\$ 1,712,351	\$ -	\$ -	\$ 34,166	\$ -	\$ 2,012
Total Operating Revenue	\$ 33,424,939	\$ 26,791,191	\$ -	\$ (2,867)	\$ 933,265	\$ 4,973,280	\$ 730,071
Operating Expenses:							
Instruction	\$ 17,016,936	\$ 16,883,974	\$ -	\$ -	\$ 1,335	\$ 131,628	\$ -
Instructional Support	\$ 9,487,505	\$ 9,159,104	\$ -	\$ 13,740	\$ 111	\$ 314,550	\$ -
Student Services	\$ 22,115,677	\$ 6,775,305	\$ -	\$ -	\$ -	\$ 15,340,372	\$ -
Public Services	\$ 1,211,695	\$ 427,173	\$ -	\$ -	\$ 27,074	\$ 757,448	\$ -
Operation and Maintenance of Plant	\$ 7,634,381	\$ 5,588,604	\$ -	\$ -	\$ 223,146	\$ 363,722	\$ 1,458,909
Information Technology	\$ 7,773,369	\$ 6,543,653	\$ -	\$ 41,960	\$ 89,603	\$ 246,062	\$ 852,092
Institutional Administration	\$ 9,307,481	\$ 7,223,394	\$ -	\$ -	\$ 88,469	\$ 1,995,618	\$ -
Depreciation	\$ 4,759,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,759,186
Total Operating Expenses	\$ 79,306,230	\$ 52,601,206	\$ -	\$ 55,700	\$ 429,738	\$ 19,149,399	\$ 7,070,186
Operating Income (Loss)	\$ (45,881,291)	\$ (25,810,015)	\$ -	\$ (58,567)	\$ 503,526	\$ (14,176,120)	\$ (6,340,115)
Non Operating Revenues (Expenses):							
State Appropriations	\$ 20,590,997	\$ 18,638,390	\$ -	\$ -	\$ -	\$ 1,952,607	\$ -
Property Taxes, Net of Estimated Uncollectible	\$ 23,418,591	\$ 23,418,591	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 170,695	\$ 34,579	\$ -	\$ -	\$ -	\$ -	\$ 136,116
Interest on Capital Asset - Related Debt	\$ (1,996,270)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,996,270)
PELL	\$ 5,189,034	\$ -	\$ -	\$ -	\$ -	\$ 5,189,034	\$ -
Non-operating federal grant - CARES Act	\$ 7,589,218	\$ -	\$ -	\$ -	\$ -	\$ 7,589,218	\$ -
Miscellaneous Non-Operating Revenue/(Loss)	\$ (102,238)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (102,238)
Net Non-operating Revenue (Expenses)	\$ 54,860,026	\$ 42,091,560	\$ -	\$ -	\$ -	\$ 14,730,859	\$ (1,962,393)
Income (Loss) Before Transfers	\$ 8,978,734	\$ 16,281,545	\$ -	\$ (58,567)	\$ 503,526	\$ 554,739	\$ (8,302,508)
Transfers:							
Transfers In/(Out), Net	\$ -	\$ (12,669,132)	\$ -	\$ 183,797	\$ -	\$ (338,984)	\$ 12,824,318
Capitalization of Fixed Assets From Non-Plant Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease) in Net Position	\$ 8,978,734	\$ 3,612,413	\$ -	\$ 125,230	\$ 503,526	\$ 215,755	\$ 4,521,810
Net Position:							
Beginning of Year	\$ 17,023	\$ 27,841,739	\$ (192,410,147)	\$ 6,610,538	\$ 2,099,795	\$ 221,826	\$ 155,653,272
Net Position End of Period	\$ 8,995,757	\$ 31,454,152	\$ (192,410,147)	\$ 6,735,768	\$ 2,603,321	\$ 437,581	\$ 160,175,082

LANSING COMMUNITY COLLEGE
Plant Funds
Schedule of Budget and Expenses
Month Ending December 31, 2021

Plant Fund Classifications	Fiscal Year 2022 Approved Budget	Actual YTD Expenses Through 12/31/21 (50% of Fiscal Year)	Fiscal Year 2022 Percentage Expended
Capital Equipment	\$ 900,000	\$ 487,784	54.2%
Physical Plant Improvements	\$ 3,175,000	\$ 2,165,064	68.2%
Technology Infrastructure	\$ 2,900,000	\$ 1,068,618	36.8%
Total Expenses	\$ 6,975,000	\$ 3,721,467	53.4%

LANSING COMMUNITY COLLEGE
Capital Projects
Month Ending December 31, 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
2019 Capital Project Parking Facilities			
Parking Facilities	\$ 51,000,000	\$ 22,892,809	\$ 28,107,191
Total 2019 Capital Project Parking Facilities	\$ 51,000,000	\$ 22,892,809	\$ 28,107,191
2020 Capital Project Gannon Roof Replacement			
Gannon Roof	\$ 675,000	\$ 567,468	\$ 107,532
Contingency	\$ 75,000	\$ -	\$ 75,000
Total 2019 Capital Project Gannon Roof Replacement	\$ 750,000	\$ 567,468	\$ 182,532
2020 Capital Project Campus Wide Repeater			
Campus Wide Repeater	\$ 742,500	\$ 65,490	\$ 677,010
Contingency	\$ 82,500	\$ -	\$ 82,500
Total 2020 Capital Project Campus Wide Repeater	\$ 825,000	\$ 65,490	\$ 759,510
2021 Capital Project Infrastructure Upgrades			
Heating, Ventilation, Air Conditioning Upgrades	\$ 9,400,000	\$ 27,041	\$ 9,372,959
Roof Replacements	\$ 2,000,000	\$ -	\$ 2,000,000
Mason Aviation Boiler/Water Heater	\$ 200,000	\$ 6,353	\$ 193,648
Total 2021 Capital Project Infrastructure Upgrades	\$ 11,600,000	\$ 33,394	\$ 11,566,606

**Lansing Community College
Fiscal Year 2022
Second Quarter External Community Sponsorships**

Date	Organization	Invoice Description	Amount	Strategic Value of Investment
10/5/2021	Lansing Entertainment and Public Facilities Authority	37th Annual Silver Bells in the City - Event Date: November 19, 2021	\$ 1,000	Strengthen LCC's cooperative relationship with Downtown Lansing Inc. and expose tri-county residents to the college.
12/22/2021	Dr. Martin Luther King Jr. Commission of Mid Michigan	37th Annual Dr. Martin Luther King Jr. Holiday Luncheon - Due to COVID-19, this will be a virtual event -Full-Page Ad in the digital booklet	\$ 350	This sponsors the annual celebration of MLK Jr. and his contributions to civil rights. This furthers our relationship with businesses, economic groups, and the community. We celebrate our commitment to the community, diversity, and inclusion.
Total Cash Contributions			\$ 1,350	

**Lansing Community College
Board of Trustees Summary Expenses
Month Ended December 31, 2021**

Description	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals
Salaries	\$ 104,000	\$ 55,083
Employee Benefits	\$ 49,500	\$ 11,743
Institutional Expenditures	\$ 4,500	\$ 698
Professional Fees	\$ 80,000	\$ 14,994
Purchased Services	\$ 15,000	\$ 4,482
Supplies & Materials	\$ 9,100	\$ 7,877
Travel, Training, and Conferences	\$ 75,000	\$ 23,851
TOTALS - Board of Trustees	\$ 337,100	\$ 118,729

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ended December 31, 2021**

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Aug-21	General - Operations	\$ 30	PH_2021_JUL	LANSING COMMUNITY COLLEGE
1-Sep-21	General - Operations	\$ 30	PH_2021_AUG	LANSING COMMUNITY COLLEGE
1-Oct-21	General - Operations	\$ 30	PH_2021_SEP	LANSING COMMUNITY COLLEGE
1-Nov-21	General - Operations	\$ 30	PH_2021_OCT	LANSING COMMUNITY COLLEGE
1-Dec-21	General - Operations	\$ 30	PH_2021_NOV	LANSING COMMUNITY COLLEGE
31-Dec-21	General - Operations	\$ 30	PH_2021_DEC_ACCRUAL	LANSING COMMUNITY COLLEGE
TOTAL		\$ 181		
Chargeback Print and Copy				
1-Aug-21	General - Operations	\$ 9	PC_2021_JUL	LANSING COMMUNITY COLLEGE
1-Sep-21	General - Operations	\$ 50	PC_2021_AUG	LANSING COMMUNITY COLLEGE
1-Oct-21	General - Operations	\$ 47	PC_2021_SEP	LANSING COMMUNITY COLLEGE
1-Nov-21	General - Operations	\$ 128	PC_2021_OCT	LANSING COMMUNITY COLLEGE
1-Nov-21	General - Operations	\$ 15	MMP_2021_OCT_DUNCAN_ID446161	LANSING COMMUNITY COLLEGE
1-Nov-21	General - Operations	\$ 15	MMP_2021_OCT_DUNCAN_ID446164	LANSING COMMUNITY COLLEGE
1-Nov-21	General - Operations	\$ 15	MMP_2021_OCT_DUNCAN_ID446165	LANSING COMMUNITY COLLEGE
1-Nov-21	General - Operations	\$ 15	MMP_2021_OCT_DUNCAN_ID446166	LANSING COMMUNITY COLLEGE
1-Dec-21	General - Operations	\$ 190	PC_2021_NOV	LANSING COMMUNITY COLLEGE
TOTAL		\$ 484		
Special Mailing Services				
1-Aug-21	General - Operations	\$ 33	MMM_2021_JUL	LANSING COMMUNITY COLLEGE
TOTAL		\$ 33		
	Grand Total	\$ 698	INSTITUTIONAL EXPENSES	
Audit Services				
12-Aug-21	General - Operations	\$ 12,420	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
14-Sep-21	General - Operations	\$ 2,575	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
TOTAL		\$ 14,994		
	Grand Total	\$ 14,994	PROFESSIONAL FEES EXPENSES	
Advertising				
13-Sep-21	General - Operations	\$ 167	LSJ AD PUBLIC HEARING ON BUDGET	GANNETT CO., INC
TOTAL		\$ 167		
Commercial Printing/Publication				
27-Jul-21	General - Operations	\$ 3	BOARD OF TRUSTEE PHOTOS	B DUNCAN
27-Jul-21	General - Operations	\$ 13	BOARD OF TRUSTEE PHOTOS	B DUNCAN
27-Jul-21	General - Operations	\$ 21	BOARD OF TRUSTEE PHOTOS	B DUNCAN
13-Sep-21	General - Operations	\$ 2,030	AUGUST 16, 2021 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
7-Nov-21	General - Operations	\$ 905	SEPTEMBER 20, 2021 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
12-Dec-21	General - Operations	\$ 1,344	OCTOBER 25, 2021 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
TOTAL		\$ 4,315		
	Grand Total	\$ 4,482	PURCHASED SERVICES	
Memberships				
1-Jul-21	General - Operations	\$ 7,087	ANNUAL MEMBERSHIP DUES	ASSN OF COMM COLLEGE TRUSTEES
TOTAL		\$ 7,087		
Reference Books				
7-Nov-21	General - Operations	\$ 34	GENERAL OFFICE SUPPLIES	AMAZON.COM
TOTAL		\$ 34		
Software and Site Licenses				
22-Dec-21	General - Operations	\$ 120	RENEWAL OF DROPBOX FOR BOARD OF TRUSTEES	DROPBOX, INC
TOTAL		\$ 120		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ended December 31, 2021**

Date	Board Member	Amount	Description	Payee
Supplies				
8-Aug-21	General - Operations	\$ 43	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
9-Aug-21	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
1-Oct-21	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
19-Oct-21	General - Operations	\$ 84	BOARDROOM SUPPLIES	AMAZON.COM
19-Oct-21	General - Operations	\$ 145	BOARDROOM SUPPLIES	AMAZON.COM
22-Oct-21	General - Operations	\$ 34	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
22-Oct-21	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
22-Oct-21	General - Operations	\$ 37	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
22-Oct-21	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
25-Oct-21	General - Operations	\$ 38	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
7-Nov-21	General - Operations	\$ 11	GENERAL OFFICE SUPPLIES	OFFICEMAX/DEPOT
7-Nov-21	General - Operations	\$ 46	GENERAL OFFICE SUPPLIES	OFFICEMAX/DEPOT
23-Nov-21	General - Operations	\$ 37	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
TOTAL		\$ 636		
	Grand Total	\$ 7,877	SUPPLIES & MATERIALS	
Travel Lodging				
26-Oct-22	B DUNCAN	\$ 1,483	ACCT LEADERSHIP CONGRESS	B DUNCAN
13-Nov-22	R PROCTOR	\$ 2,191	ACCT LEADERSHIP CONGRESS	MANCHESTER GRAND HYATT
13-Nov-22	S VAIVE	\$ 1,826	ACCT LEADERSHIP CONGRESS	MANCHESTER GRAND HYATT
13-Nov-22	A MATHEWS	\$ 1,798	ACCT LEADERSHIP CONGRESS	MANCHESTER GRAND HYATT
13-Nov-22	L THOMAS	\$ 1,798	ACCT LEADERSHIP CONGRESS	MANCHESTER GRAND HYATT
13-Nov-22	R BUCK	\$ 1,798	ACCT LEADERSHIP CONGRESS	MANCHESTER GRAND HYATT
9-Dec-21	R PROCTOR	\$ 243	MCCA SPRING BOARD OF DIRECTORS MEETING	R PROCTOR
TOTAL		\$ 11,136		
Travel Meal Allowance				
26-Oct-21	B DUNCAN	\$ 212	ACCT LEADERSHIP CONGRESS	B DUNCAN
3-Nov-21	A MATHEWS	\$ 235	ACCT LEADERSHIP CONGRESS	A MATHEWS
3-Nov-21	R BUCK	\$ 235	ACCT LEADERSHIP CONGRESS	R BUCK
3-Nov-21	L THOMAS	\$ 235	ACCT LEADERSHIP CONGRESS	L THOMAS
3-Nov-21	S VAIVE	\$ 235	ACCT LEADERSHIP CONGRESS	S VAIVE
17-Nov-21	R PROCTOR	\$ 152	ACCT LEADERSHIP CONGRESS	R PROCTOR
TOTAL		\$ 1,304		
Travel Miscellaneous				
26-Oct-21	B DUNCAN	\$ 32	ACCT LEADERSHIP CONGRESS	B DUNCAN
3-Nov-21	A MATHEWS	\$ 60	ACCT LEADERSHIP CONGRESS	A MATHEWS
3-Nov-21	R BUCK	\$ 60	ACCT LEADERSHIP CONGRESS	R BUCK
13-Nov-21	S VAIVE	\$ 5	ACCT LEADERSHIP CONGRESS	S VAIVE
TOTAL		\$ 157		
Travel Transportation				
13-Sep-21	B DUNCAN	\$ 589	ACCT LEADERSHIP CONGRESS	DELTA AIR LINES
19-Oct-21	A ABOOD	\$ 559	ACCT LEADERSHIP CONGRESS	DELTA AIRLINES
19-Oct-21	L THOMAS	\$ 498	ACCT LEADERSHIP CONGRESS	UNITED AIRLINES
19-Oct-21	A MATHEWS	\$ 544	ACCT LEADERSHIP CONGRESS	UNITED AIRLINES
19-Oct-21	R BUCK	\$ 579	ACCT LEADERSHIP CONGRESS	DELTA AIRLINES
19-Oct-21	R PROCTOR	\$ 333	ACCT LEADERSHIP CONGRESS	DELTA AIRLINES
19-Oct-21	S VAIVE	\$ 559	ACCT LEADERSHIP CONGRESS	DELTA AIRLINES
3-Nov-21	A MATHEWS	\$ 90	ACCT LEADERSHIP CONGRESS	A MATHEWS
3-Nov-21	R BUCK	\$ 106	ACCT LEADERSHIP CONGRESS	R BUCK
3-Nov-21	L THOMAS	\$ 60	ACCT LEADERSHIP CONGRESS	L THOMAS
17-Nov-21	R PROCTOR	\$ 177	ACCT LEADERSHIP CONGRESS	R PROCTOR
TOTAL		\$ 4,094		
Travel Registration Fees				
12-Aug-21	R PROCTOR	\$ 299	2021 VIRTUAL SUMMER CONFERENCE	MICHIGAN COMM COLLEGE ASSN
13-Sep-21	B DUNCAN	\$ (70)	ACCT LEADERSHIP CONGRESS	ASSN OF COMM COLLEGE TRUSTEES
8-Nov-21	R PROCTOR	\$ 180	MCCA FALL BOARD OF DIRECTORS MEETING	MICHIGAN COMMUNITY COLLEGE ASSN
TOTAL		\$ 409		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ended December 31, 2021**

Date	Board Member	Amount	Description	Payee
Travel Mileage Expense				
26-Oct-21	B DUNCAN	\$ 109	ACCT LEADERSHIP CONGRESS	B DUNCAN
TOTAL		\$ 109		
Meeting Expense				
30-Sep-21	General - Operations	\$ 18	SEPTEMBER 20, 2021 BOARD OF TRUSTEES MEETING	CONTINENTAL SERVICES
19-Oct-21	General - Operations	\$ 195	SEPTEMBER 20, 2021 BOARD OF TRUSTEES MEETING	ZAYTOON LANSING
7-Nov-21	General - Operations	\$ 728	ACCT LEADERSHIP CONGRESS	TOM HAM'S LIGHTHOUSE
9-Nov-21	General - Operations	\$ 269	OCTOBER 25, 2021 BOARD OF TRUSTEES MEETING	CONTINENTAL SERVICES
16-Nov-21	General - Operations	\$ 145	NOVEMBER 8, 2021 AUDIT COMMITTEE	CONTINENTAL SERVICES
16-Nov-21	General - Operations	\$ 150	NOVEMBER 8, 2021 BOARD OF TRUSTEES MEETING	CONTINENTAL SERVICES
9-Dec-21	General - Operations	\$ 213	NOVEMBER 15. 2021 BOARD OF TRUSTEES MEETING	CONTINENTAL SERVICES
Total		\$ 1,718		
Event Expense				
13-Sep-21	General - Operations	\$ 1,100	FALL KICKOFF PIZZA VENDOR	CAPTAINS WOOD FIRED PIES
20-Sep-21	General - Operations	\$ 675	FALL KICKOFF FOOD VENDOR	KONA ICE HOLT & LANSING
21-Sep-21	General - Operations	\$ 150	FALL KICKOFF COTTON CANDY	A COMPLETE RENTAL
21-Sep-21	General - Operations	\$ 470	FALL KICKOFF FOOD TRUCK	SMOKEHOUSE BBQ
21-Sep-21	General - Operations	\$ 825	FALL KICKOFF FOOD TRUCK	M I VEGAN FOOD TRUCK
21-Sep-21	General - Operations	\$ 940	FALL KICKOFF FOOD TRUCK	GREENCO2
21-Sep-21	General - Operations	\$ 16	FALL KICKOFF SUPPLIES	THE UPS STORE
21-Sep-21	General - Operations	\$ 62	FALL KICKOFF SUPPLIES	AMAZON
21-Sep-21	General - Operations	\$ 365	FALL KICKOFF COFFEE/BEVERAGES	TIN CUP CAFÉ & CREAMERY
7-Nov-21	General - Operations	\$ 98	AWARD FOR OUTGOING CHAIR/ACCT	ABRAHAM'S TROPHY & GIFT SHOP
7-Nov-21	General - Operations	\$ 225	AV SERVICES FOR ACCT PRESENTATION	ASSN OF COMM COLLEGE TRUSTEES
Total		\$ 4,926		
Grand Total		\$ 23,851	TRAVEL, TRAINING, AND CONFERENCES	
Grand Total		\$ 51,903	NON LABOR EXPENSES	