

LANSING COMMUNITY COLLEGE
 General Fund
 Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual
 Month Ending December 31, 2022 Financial Review
 (50% of Fiscal Year)

LINE REF #	Operating Statement Line Item	Current Year FY 2023 Budget	Current Year FY 2023 Actual YTD Through 12/31/22	Current Year FY 2023 Balance	Current Year FY 2023 Percent Recognized	Prior Year FY 2022 Total Actual	Prior Year YTD Through 12/31/21	Prior Year FY 2022 Percent Recognized	Percentage Point Variance FY 2023 Percent of Budget Posted to FY 2022 Percent of Actual
Revenues									
1	State Appropriations	\$ 35,749,000	\$ 17,946,808	\$ 17,802,192	50.2%	\$ 36,377,586	\$ 18,638,390	51.2%	(1.0)
2	Property Taxes, Net of Estimated Uncollectible	\$ 49,464,000	\$ 24,751,893	\$ 24,712,107	50.0%	\$ 46,328,235	\$ 23,418,591	50.5%	(0.5)
3	Tuition & Fees, Net of Estimated Uncollectible	\$ 41,787,000	\$ 22,557,092	\$ 19,229,908	54.0%	\$ 42,115,877	\$ 25,078,779	59.5%	(5.6)
4	Other Revenues	\$ 3,546,000	\$ 2,074,954	\$ 1,471,046	58.5%	\$ 3,598,256	\$ 1,746,991	48.6%	10.0
	Total Revenues	\$ 130,546,000	\$ 67,330,746	\$ 63,215,254	51.6%	\$ 128,419,954	\$ 68,882,751	53.6%	(2.1)
Salary and Benefit Expenses									
5	Salaries & Wages	\$ 61,103,000	\$ 28,966,144	\$ 32,136,856	47.4%	\$ 58,264,776	\$ 28,307,305	48.6%	(1.2)
6	Employee Benefits	\$ 28,214,900	\$ 12,793,436	\$ 15,421,464	45.3%	\$ 26,241,803	\$ 12,559,375	47.9%	(2.5)
	Total Salary and Benefit Expenses	\$ 89,317,900	\$ 41,759,580	\$ 47,558,320	46.8%	\$ 84,506,579	\$ 40,866,680	48.4%	(1.6)
Other Operating Expenses									
7	Services & Supplies	\$ 24,726,100	\$ 11,806,273	\$ 12,919,827	47.7%	\$ 22,109,452	\$ 11,024,248	49.9%	(2.1)
	Total Operating Expenses	\$ 114,044,000	\$ 53,565,854	\$ 60,478,146	47.0%	\$ 106,616,031	\$ 51,890,928	48.7%	(1.7)
Student Financial Support Expenses									
8	Tuition & Fee Scholarships	\$ 1,850,700	\$ 750,792	\$ 1,099,908	40.6%	\$ 1,839,482	\$ 675,792	36.7%	3.8
9	Child Care Scholarships	\$ 261,800	\$ 86,471	\$ 175,329	33.0%	\$ 111,672	\$ 34,486	30.9%	2.1
	Total Student Financial Support Expenses	\$ 2,112,500	\$ 837,263	\$ 1,275,237	39.6%	\$ 1,951,154	\$ 710,278	36.4%	3.2
	Total Expenses	\$ 116,156,500	\$ 54,403,116	\$ 61,753,384	46.8%	\$ 108,567,185	\$ 52,601,206	48.5%	(1.6)
Transfers (In)/Out									
11	Grant Match and Other, Net	\$ 690,000	\$ 114,891	\$ 575,109	16.7%	\$ 793,580	\$ 117,606	14.8%	1.8
12	Capital Equipment	\$ 250,000	\$ 250,000	\$ -	100.0%	\$ 450,000	\$ 450,000	100.0%	-
13	Debt Service	\$ 6,600,000	\$ 6,600,000	\$ -	100.0%	\$ 7,170,000	\$ 7,170,000	100.0%	-
14	Physical Plant Improvement	\$ 3,000,000	\$ 3,000,000	\$ -	100.0%	\$ 2,763,000	\$ 2,763,000	100.0%	-
15	Technology Infrastructure	\$ 2,400,000	\$ 2,400,000	\$ -	100.0%	\$ 2,000,000	\$ 2,000,000	100.0%	-
16	Technology Fee	\$ 219,000	\$ 169,740	\$ 49,260	77.5%	\$ 213,592	\$ 183,797	86.1%	(8.5)
17	Michigan New Jobs Training Program	\$ (75,000)	\$ (40,507)	\$ (34,493)	54.0%	\$ (47,869)	\$ (15,271)	31.9%	22.1
	Total Transfers	\$ 13,084,000	\$ 12,494,125	\$ 589,875	95.5%	\$ 13,342,303	\$ 12,669,132	95.0%	0.5
18	Contingency	\$ 1,305,500	\$ -	\$ 1,305,500	0.0%	\$ -	\$ -	0.0%	-
	Total Revenues	\$ 130,546,000	\$ 67,330,746	\$ 63,215,254	51.6%	\$ 128,419,954	\$ 68,882,751	53.6%	(2.1)
	Total Expenses and Transfers	\$ 130,546,000	\$ 66,897,241	\$ 63,648,759	51.2%	\$ 121,909,488	\$ 65,270,338	53.5%	(2.3)
	Net Change in Unrestricted Fund Balance	\$ -	\$ 433,505	\$ (433,505)		\$ 6,510,466	\$ 3,612,413		
	Unrestricted General Fund Balance Beginning of Period	\$ 27,841,739	\$ 34,352,205	\$ 6,510,466		\$ 27,841,739	\$ 27,841,739		
	Unrestricted General Fund Balance End of Period	\$ 27,841,739	\$ 34,785,710	\$ 6,943,971		\$ 34,352,205	\$ 31,454,152		

LANSING COMMUNITY COLLEGE
 General Fund
 Operating Expenses: Adopted Budget and Actual Expenses
 Month Ending December 31, 2022 Financial Review
 (50% of Fiscal Year)

LINE REF #	Operating Division/Account	Current Year FY 2023 Budget	Current Year FY 2023 Actual YTD Through 12/31/22	Current Year FY 2023 Balance	Current Year FY 2023 Percent Recognized	Prior Year FY 2022 Total Actual*	Prior Year YTD Through 12/31/21	Prior Year FY 2022 Percent Recognized	Percentage Point Variance FY 2023 Percent of Budget Posted to FY 2022 Percent of Actual
<u>Operating Expenses - Divisions</u>									
1	Academic Affairs	\$ 8,169,900	\$ 3,994,093	\$ 4,175,807	48.9%	\$ 7,524,501	\$ 3,795,752	50.4%	(1.6)
2	Administrative Services	\$ 14,133,600	\$ 6,050,532	\$ 8,083,068	42.8%	\$ 13,190,359	\$ 6,007,874	45.5%	(2.7)
3	Advancement & External Affairs	\$ 1,610,000	\$ 623,992	\$ 986,008	38.8%	\$ 1,300,053	\$ 639,295	49.2%	(10.4)
4	Arts & Sciences	\$ 23,998,500	\$ 11,244,174	\$ 12,754,326	46.9%	\$ 23,436,047	\$ 11,197,186	47.8%	(0.9)
5	Board of Trustees	\$ 341,200	\$ 164,733	\$ 176,467	48.3%	\$ 270,775	\$ 118,729	43.8%	4.4
6	Business Operations	\$ 4,331,500	\$ 2,256,999	\$ 2,074,501	52.1%	\$ 3,899,723	\$ 1,949,710	50.0%	2.1
7	Community Education & Workforce Dvlpmnt	\$ 3,920,500	\$ 1,761,211	\$ 2,159,289	44.9%	\$ 3,483,837	\$ 1,684,288	48.3%	(3.4)
8	Diversity, Equity & Inclusion	\$ 1,330,900	\$ 394,357	\$ 936,543	29.6%	\$ 1,070,367	\$ 516,197	48.2%	(18.6)
9	Executive Office	\$ 1,702,400	\$ 801,900	\$ 900,500	47.1%	\$ 1,569,894	\$ 774,398	49.3%	(2.2)
10	Financial Services	\$ 5,980,400	\$ 2,952,955	\$ 3,027,445	49.4%	\$ 5,693,658	\$ 2,791,608	49.0%	0.3
11	Health & Human Services	\$ 11,482,300	\$ 5,033,606	\$ 6,448,694	43.8%	\$ 10,636,185	\$ 5,263,177	49.5%	(5.6)
12	Human Resources	\$ 2,233,200	\$ 1,009,864	\$ 1,223,336	45.2%	\$ 1,900,306	\$ 889,157	46.8%	(1.6)
13	Information Technology Services	\$ 12,618,500	\$ 7,237,025	\$ 5,381,475	57.4%	\$ 11,971,714	\$ 6,453,378	53.9%	3.4
14	Student Affairs	\$ 11,359,100	\$ 5,089,261	\$ 6,269,839	44.8%	\$ 10,369,302	\$ 5,037,248	48.6%	(3.8)
15	Technical Careers	\$ 10,832,000	\$ 4,951,151	\$ 5,880,849	45.7%	\$ 10,299,311	\$ 4,772,930	46.3%	(0.6)
	Total all Divisions	\$ 114,044,000	\$ 53,565,854	\$ 60,478,146	47.0%	\$ 106,616,031	\$ 51,890,928	48.7%	(1.7)
<u>Operating Expenses - Account</u>									
16	Full-Time Administrator	\$ 9,978,900	\$ 5,133,583	\$ 4,845,317	51.4%	\$ 9,987,879	\$ 4,959,003	49.7%	1.8
17	Full-Time Professional Technical	\$ 12,237,700	\$ 6,021,421	\$ 6,216,279	49.2%	\$ 11,422,886	\$ 5,407,928	47.3%	1.9
18	Part-Time Professional Technical	\$ 709,900	\$ 319,444	\$ 390,456	45.0%	\$ 646,017	\$ 344,231	53.3%	(8.3)
19	Full-Time Faculty	\$ 16,764,500	\$ 7,897,742	\$ 8,866,758	47.1%	\$ 16,250,300	\$ 7,790,859	47.9%	(0.8)
20	Part-Time Faculty	\$ 9,153,500	\$ 4,318,308	\$ 4,835,192	47.2%	\$ 9,865,933	\$ 4,715,288	47.8%	(0.6)
21	Full-Time Support	\$ 9,244,500	\$ 4,331,354	\$ 4,913,146	46.9%	\$ 8,211,081	\$ 4,177,343	50.9%	(4.0)
22	Part-Time Support	\$ 1,848,200	\$ 540,232	\$ 1,307,968	29.2%	\$ 1,213,744	\$ 623,931	51.4%	(22.2)
23	Student	\$ 1,165,800	\$ 404,059	\$ 761,741	34.7%	\$ 666,936	\$ 288,722	43.3%	(8.6)
	Total Salaries and Wages	\$ 61,103,000	\$ 28,966,144	\$ 32,136,856	47.4%	\$ 58,264,776	\$ 28,307,305	48.6%	(1.2)
24	Employee Benefits	\$ 28,214,900	\$ 12,793,436	\$ 15,421,464	45.3%	\$ 26,241,803	\$ 12,559,375	47.9%	(2.5)
25	Institutional Expenses	\$ 2,257,700	\$ 1,231,454	\$ 1,026,246	54.5%	\$ 1,783,560	\$ 1,295,833	72.7%	(18.1)
26	Utilities	\$ 3,858,000	\$ 1,333,123	\$ 2,524,877	34.6%	\$ 3,151,288	\$ 1,374,148	43.6%	(9.1)
27	Professional Services	\$ 1,322,400	\$ 435,931	\$ 886,469	33.0%	\$ 1,221,666	\$ 348,575	28.5%	4.4
28	Purchased Services	\$ 4,614,000	\$ 1,933,487	\$ 2,680,513	41.9%	\$ 3,716,572	\$ 1,729,728	46.5%	(4.6)
29	Rental Expense	\$ 962,500	\$ 412,842	\$ 549,658	42.9%	\$ 1,193,771	\$ 652,935	54.7%	(11.8)
30	Repair and Maintenance	\$ 1,809,100	\$ 981,099	\$ 828,001	54.2%	\$ 2,044,591	\$ 1,074,080	52.5%	1.7
31	Supplies	\$ 8,396,800	\$ 4,926,467	\$ 3,470,333	58.7%	\$ 8,180,968	\$ 4,327,625	52.9%	5.8
32	Travel, Training and Conferences	\$ 1,505,600	\$ 551,871	\$ 953,729	36.7%	\$ 817,036	\$ 221,324	27.1%	9.6
	Total Services and Supplies	\$ 24,726,100	\$ 11,806,273	\$ 12,919,827	47.7%	\$ 22,109,452	\$ 11,024,248	49.9%	(2.1)
	Total All Accounts	\$ 114,044,000	\$ 53,565,854	\$ 60,478,146	47.0%	\$ 106,616,031	\$ 51,890,928	48.7%	(1.7)

* Fiscal year 2022 Operating Expenses - Divisions amounts restated to conform with current year presentation.

LANSING COMMUNITY COLLEGE
Statement of Net Position
As of December 31, 2022

Line Ref #	Statement Line Item	Current Fiscal Year 2023	Prior Fiscal Year 2022
	Current Assets:		
1	Cash and Cash Equivalents	\$ 14,403,683	\$ 20,266,675
2	Short-Term Investments	\$ 73,219,350	\$ 83,201,979
3	Property Taxes Receivable, Net of Est Uncollectible	\$ 20,065,141	\$ 20,311,126
4	State Appropriations Receivable	\$ 24,973,952	\$ 24,185,664
5	Federal and State Grants Receivable	\$ 2,135,884	\$ 1,434,941
6	Accounts Receivable, Net of Est Uncollectible	\$ 15,918,478	\$ 16,298,649
7	Prepaid Expenses	\$ 536,766	\$ 519,713
8	Due from Component Unit	\$ 26,182	\$ 9,467
	Total Current Assets	\$ 151,279,436	\$ 166,228,214
	Noncurrent Assets:		
9	Lease Assets, Net of Accumulated Amortization	\$ 1,531,130	\$ 1,936,247
10	Capital Assets, Net of Accumulated Depreciation	\$ 221,331,919	\$ 202,392,124
	Total Noncurrent Assets	\$ 222,863,049	\$ 204,328,371
	Total Assets	\$ 374,142,485	\$ 370,556,585
	Deferred Outflow of Resources:		
11	Deferred Charge on Refunding	\$ 1,818,836	\$ 1,650,664
12	Deferred Pension Amounts	\$ 32,081,158	\$ 48,160,423
	Total Deferred Outflows of Resources	\$ 33,899,994	\$ 49,811,087
	Current Liabilities:		
13	Accounts Payable	\$ 736,984	\$ 515,005
14	Accrued Interest Payable	\$ 544,168	\$ 665,549
15	Accrued Payroll and Other Compensation	\$ 3,929,449	\$ 3,483,937
16	Accrued Vacation	\$ 2,284,992	\$ 1,841,206
17	Unearned Revenue	\$ 56,954,033	\$ 55,199,538
18	Current Portion of Long-Term Lease Obligations	\$ 405,978	\$ 406,535
19	Current Portion of Long-Term Debt Obligations	\$ 5,025,000	\$ 4,495,000
	Total Current Liabilities	\$ 69,880,604	\$ 66,606,770
	Noncurrent Liabilities:		
20	Bonds Payable	\$ 93,427,706	\$ 102,664,863
21	Lease Liability	\$ 1,123,734	\$ 1,529,712
22	Net Pension Liability	\$ 117,177,936	\$ 176,522,247
23	Net Other Post-Employment Benefits Liability	\$ 7,234,259	\$ 26,773,639
	Total Noncurrent Liabilities	\$ 218,963,635	\$ 307,490,461
	Total Liabilities	\$ 288,844,239	\$ 374,097,231
24	Deferred Inflow of Resources - Pension Amounts	\$ 85,508,497	\$ 37,274,684
25	Net Position:		
	Invested in Capital Assets, Net of Related Debt	\$ 124,142,183	\$ 120,534,946
	Restricted for Restricted Fund Activities	\$ 532,742	\$ 437,581
	Unrestricted	\$ (90,985,182)	\$ (111,976,770)
	Total Net Position	\$ 33,689,743	\$ 8,995,757

**Lansing Community College
Schedule of Investments
As of December 31, 2022**

Cash & Cash Equivalents

Account	Cash Balance	Yield	Estimated FY2023 Income
Chase - Checking	\$ 8,462,397	0.00%	\$ -
Chase - Savings	\$ 5,941,286	0.05%	\$ 3,000
Total Cash & Cash Equivalents	\$ 14,403,683		\$ 3,000

Short Term (< one year)

Account	Market Value	Yield	Estimated FY2023 Income*
CDARs First National Bank of Michigan	\$ 19,300,899	1.25%	\$ 120,000
ICS First National Bank of Michigan	\$ 6,245,036	1.25%	\$ 60,000
PNC Money Market Account	\$ 17,694,005	4.18%	\$ 235,000
Michigan Liquid Asset Fund Investments	\$ 29,005,564	4.20%	\$ 610,000
Michigan Liquid Asset Fund Investments - Bond Designated	\$ 973,846	4.20%	\$ 140,000
Total Short Term Investments	\$ 73,219,350		\$ 1,165,000

**Estimation subject to change due to market fluctuation.*

LANSING COMMUNITY COLLEGE
 Statement of Revenues, Expenses and Changes in Net Position
 Month Ending December 31, 2022

Operating Statement Line item	All Funds Current Year-to-Date Actual	General Fund	GASB Lease/Agreements Fund	Pension Liability Fund	Designated Funds	Auxiliary Service Funds	Restricted Funds	Plant Funds
Operating Revenues:								
Tuition & Fees, Net of Estimated Uncollectible	\$ 24,064,325	\$ 22,557,092	\$ -	\$ -	\$ (2,648)	\$ 832,956	\$ -	\$ 676,925
Federal Grants and Contracts	\$ 846,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 846,948	\$ -
State Grants and Contracts	\$ 661,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 661,386	\$ -
Local Grants and Contracts	\$ 1,570,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,570,403	\$ -
Sales and Services of Auxiliary Activities	\$ 298,930	\$ 1,318	\$ -	\$ -	\$ -	\$ 293,063	\$ -	\$ 4,549
Michigan New Jobs Training Programs	\$ 191,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,526	\$ -
Miscellaneous	\$ 1,689,889	\$ 1,577,500	\$ -	\$ -	\$ -	\$ 23,403	\$ -	\$ 88,986
Total Operating Revenue	\$ 29,323,407	\$ 24,135,910	\$ -	\$ -	\$ (2,648)	\$ 1,149,423	\$ 3,270,262	\$ 770,460
Operating Expenses:								
Instruction	\$ 16,746,017	\$ 16,589,234	\$ -	\$ -	\$ -	\$ 9,983	\$ 146,800	\$ -
Instructional Support	\$ 9,879,448	\$ 9,615,932	\$ -	\$ -	\$ 61,992	\$ 2,560	\$ 198,964	\$ -
Student Services	\$ 14,472,509	\$ 6,966,451	\$ -	\$ -	\$ 72,425	\$ 10,367	\$ 7,423,266	\$ -
Public Services	\$ 978,294	\$ 546,658	\$ -	\$ -	\$ -	\$ 7,552	\$ 424,083	\$ -
Operation and Maintenance of Plant	\$ 8,040,340	\$ 5,413,703	\$ -	\$ -	\$ -	\$ 442,409	\$ 3,332	\$ 2,180,895
Information Technology	\$ 8,469,209	\$ 7,290,996	\$ -	\$ -	\$ 37,158	\$ 4,726	\$ 29,009	\$ 1,107,320
Institutional Administration	\$ 10,369,092	\$ 7,980,143	\$ -	\$ -	\$ -	\$ 216,814	\$ 2,172,136	\$ -
Depreciation	\$ 4,352,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,352,826
Total Operating Expenses	\$ 73,307,735	\$ 54,403,116	\$ -	\$ -	\$ 171,575	\$ 694,411	\$ 10,397,590	\$ 7,641,042
Operating Income (Loss)	\$ (43,984,328)	\$ (30,267,206)	\$ -	\$ -	\$ (174,223)	\$ 455,012	\$ (7,127,328)	\$ (6,870,582)
Non Operating Revenues (Expenses):								
State Appropriations	\$ 19,982,948	\$ 17,946,808	\$ -	\$ -	\$ -	\$ -	\$ 2,036,140	\$ -
Property Taxes, Net of Estimated Uncollectible	\$ 24,751,893	\$ 24,751,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 613,764	\$ 482,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,362
Interest on Capital Asset - Related Debt	\$ (1,632,503)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,632,503)
PELL	\$ 5,186,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,186,345	\$ -
Non-operating federal grant - HEERF Act	\$ 3,940,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,940,894	\$ -
Miscellaneous Non-Operating Revenue/(Loss)	\$ 13,431	\$ 13,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (304)
Net Non-operating Revenue (Expenses)	\$ 52,856,771	\$ 43,194,836	\$ -	\$ -	\$ -	\$ -	\$ 11,163,379	\$ (1,501,444)
Income (Loss) Before Transfers	\$ 8,872,443	\$ 12,927,630	\$ -	\$ -	\$ (174,223)	\$ 455,012	\$ 4,036,051	\$ (8,372,027)
Transfers:								
Transfers In/(Out), Net	\$ -	\$ (12,494,125)	\$ -	\$ -	\$ 169,740	\$ (500,000)	\$ (343,534)	\$ 13,167,919
Capitalization of Fixed Assets From Non-Plant Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,389,757)	\$ 3,389,757
Net Increase (Decrease) in Net Position	\$ 8,872,443	\$ 433,505	\$ -	\$ -	\$ (4,483)	\$ (44,988)	\$ 302,760	\$ 8,185,649
Net Position:								
Beginning of Year	\$ 24,817,300	\$ 34,352,205	\$ 412,686	\$ (177,839,534)	\$ 6,735,872	\$ 1,869,237	\$ 229,982	\$ 159,056,852
Net Position End of Period	\$ 33,689,743	\$ 34,785,710	\$ 412,686	\$ (177,839,534)	\$ 6,731,389	\$ 1,824,249	\$ 532,742	\$ 167,242,501

LANSING COMMUNITY COLLEGE
Plant Funds
Schedule of Budget and Expenses
Month Ending December 31, 2022

Plant Fund Classifications	Fiscal Year 2023 Approved Budget	Actual YTD Expenses Through 12/31/22 (50% of Fiscal Year)	Fiscal Year 2023 Percentage Expended
Capital Equipment	\$ 1,200,000	\$ 162,105	13.5%
Physical Plant Improvements	\$ 2,878,000	\$ 2,131,836	74.1%
Technology Infrastructure	\$ 2,200,000	\$ 1,176,936	53.5%
Total Expenses	\$ 6,278,000	\$ 3,470,877	55.3%

LANSING COMMUNITY COLLEGE
Capital Projects
Month Ending December 31, 2022

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	\$ 44,534,381	\$ 6,465,619
Total 2019 Capital Project Parking Facilities	\$ 51,000,000	\$ 44,534,381	\$ 6,465,619
2021 Capital Project Infrastructure Upgrades			
Heating, Ventilation, Air Conditioning Upgrades	\$ 9,400,000	\$ 4,544,667	\$ 4,855,333
Roof Replacements	\$ 2,000,000	\$ 1,291,799	\$ 708,201
Mason Aviation Boiler/Water Heater	\$ 200,000	\$ 193,762	\$ 6,238
Total 2021 Capital Project Infrastructure Upgrades	\$ 11,600,000	\$ 6,030,228	\$ 5,569,772
2022 Capital Project Gannon Building 4th Floor			
Gannon Building 4th Floor Renovation	\$ 800,000	\$ 125,857	\$ 674,143
Total 2022 Capital Project Gannon Building 4th Floor	\$ 800,000	\$ 125,857	\$ 674,143
2022 Capital Project Rogers Carrier House			
Rogers Carrier House Exterior Improvements	\$ 600,000	\$ 166,775	\$ 433,225
Total 2022 Capital Project Rogers Carrier House	\$ 600,000	\$ 166,775	\$ 433,225
2022 Capital Project TLC Roof Replacement			
TLC Roof Replacement	\$ 600,000	\$ -	\$ 600,000
Total 2022 Capital Project TLC Roof Replacement	\$ 600,000	\$ -	\$ 600,000

Lansing Community College

Fiscal Year 2023

Month Ended December 31, 2022 External Community Sponsorships

Date	Organization	Invoice Description	Amount	Strategic Value of Investment
7/22/2022	Lansing Entertainment & Public Facilities Authority	2022 Silver Bells in the City	\$ 500	This annual event strengthens the College's cooperative relationship with Downtown Lansing Inc. and exposes tri-county residents to the Downtown Campus.
8/17/2022	City of Lansing/Mayors Office	Hispanic Heritage Month Celebration	\$ 2,500	This event supports the College's commitment to diversity and inclusion. Open and free to the public, community members have the opportunity to meet and engage with city officials and Hispanic business leaders.
Total			\$ 3,000	

**Lansing Community College
Board of Trustees Summary Expenses
Month Ended December 31, 2022**

Description	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals
Salaries	\$ 107,500	\$ 58,214
Employee Benefits	\$ 50,100	\$ 12,383
Institutional Expenditures	\$ 4,500	\$ 2,036
Professional Fees	\$ 80,000	\$ 40,972
Purchased Services	\$ 15,000	\$ 5,614
Supplies & Materials	\$ 9,100	\$ 8,255
Travel, Training, and Conferences*	\$ 75,000	\$ 37,259
TOTALS - Board of Trustees	\$ 341,200	\$ 164,733

**Actual to be adjusted in 3rd Quarter*

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ended December 31, 2022**

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Aug-22	General - Operations	\$ 30	PH_2022_JUL	LANSING COMMUNITY COLLEGE
1-Sep-22	General - Operations	\$ 30	PH_2022_AUG	LANSING COMMUNITY COLLEGE
1-Oct-22	General - Operations	\$ 30	PH_2022_SEP	LANSING COMMUNITY COLLEGE
1-Nov-22	General - Operations	\$ 31	PH_2022_OCT	LANSING COMMUNITY COLLEGE
1-Dec-22	General - Operations	\$ 30	PH_2022_NOV	LANSING COMMUNITY COLLEGE
31-Dec-22	General - Operations	\$ 30	PH_2022_DEC_ACCRUAL	LANSING COMMUNITY COLLEGE
TOTAL		\$ 181		
Chargeback Print and Copy				
1-Aug-22	General - Operations	\$ 3	PC_2022_JUL	LANSING COMMUNITY COLLEGE
1-Sep-22	General - Operations	\$ 40	PC_2022_AUG	LANSING COMMUNITY COLLEGE
1-Oct-22	General - Operations	\$ 5	PC_2022_SEP	LANSING COMMUNITY COLLEGE
1-Nov-22	General - Operations	\$ 282	PC_2022_OCT	LANSING COMMUNITY COLLEGE
1-Dec-22	General - Operations	\$ 24	PC_2022_NOV	LANSING COMMUNITY COLLEGE
TOTAL		\$ 355		
Sponsorships				
25-Aug-22	General - Operations	\$ 1,500	SPONSORSHIP TO PBSN EXECUTIVE COMMITTEE	ACCT PROF BOARD STAFF NETWORK
TOTAL		\$ 1,500		
	Grand Total	\$ 2,036	INSTITUTIONAL EXPENSES	
Audit Services				
1-Sep-22	General - Operations	\$ 5,462	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
30-Sep-22	General - Operations	\$ 10,930	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
13-Oct-22	General - Operations	\$ 16,306	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
15-Nov-22	General - Operations	\$ 5,960	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
14-Dec-22	General - Operations	\$ 2,315	INTERNAL AUDIT SERVICES	BAKER TILLY BEERS & CUTLER, LLC
TOTAL		\$ 40,972		
	Grand Total	\$ 40,972	PROFESSIONAL FEES	
Advertising				
1-Sep-22	General - Operations	\$ 241	LSJ AD PUBLIC HEARING ON BUDGET	USA TODAY NETWORK
12-Oct-22	General - Operations	\$ 883	LSJ AD LEADERSHIP AWARD	USA TODAY NETWORK
TOTAL		\$ 1,123		
Commercial Printing/Publication				
13-Jul-22	General - Operations	\$ 543	JUNE 21, 2022 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
25-Nov-22	General - Operations	\$ 1,447	SEPTEMBER 19, 2022 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
25-Nov-22	General - Operations	\$ 1,997	OCTOBER 17, 2022 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
12-Dec-22	General - Operations	\$ 504	NOVEMBER 14, 2022 BOARD MEETING MATERIALS	ALLEGRA PRINT MAIL LANSING
TOTAL		\$ 4,491		
	Grand Total	\$ 5,614	PURCHASED SERVICES	
Memberships				
1-Jul-22	General - Operations	\$ 7,087	ANNUAL MEMBERSHIP DUES	ASSN OF COMM COLLEGE TRUSTEES
TOTAL		\$ 7,087		
Software and Site Licenses				
25-Nov-22	General - Operations	\$ 120	RENEWAL OF DROPBOX FOR BOARD OF TRUSTEES	DROP BOX INC
TOTAL		\$ 120		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ended December 31, 2022**

Date	Board Member	Amount	Description	Payee
Supplies				
25-Jul-22	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
31-Jul-22	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
2-Sep-22	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC STUDENT	HYANCINTH HOUSE
2-Sep-22	General - Operations	\$ 37	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
21-Oct-22	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
21-Oct-22	General - Operations	\$ 37	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
21-Oct-22	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
30-Oct-22	General - Operations	\$ 547	LCC APPAREL FOR TRUSTEES	ADVANCED - ONLINE
30-Oct-22	General - Operations	\$ 37	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
30-Oct-22	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
30-Oct-22	General - Operations	\$ 32	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
26-Nov-22	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
10-Dec-22	General - Operations	\$ 40	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
22-Dec-22	General - Operations	\$ 39	SYMPATHY FLOWERS FOR LCC EMPLOYEE	HYANCINTH HOUSE
TOTAL		\$ 1,048		
	Grand Total	\$ 8,255	SUPPLIES & MATERIALS	
Travel Lodging				
16-Sep-22	A MATHEWS	\$ (214)	MCCA SUMMER CONFERENCE	GRAND TRAVERSE RESORT
16-Sep-22	R BUCK	\$ 494	MCCA SUMMER CONFERENCE	GRAND TRAVERSE RESORT
21-Sep-22	R PROCTOR	\$ 260	MCCA SUMMER CONFERENCE	R PROCTOR
21-Sep-22	L THOMAS	\$ 583	ACCT GOVERNANCE LEADERSHIP INSTITUTE	L THOMAS
19-Oct-22	R PROCTOR	\$ 210	MCCA FALL BOARD OF DIRECTORS MEETING	R PROCTOR
27-Nov-22	A MATHEWS	\$ 2,362	ACCT LEADERSHIP CONGRESS	MARRIOTT NY MARQUIS
27-Nov-22	B DUNCAN	\$ 2,485	ACCT LEADERSHIP CONGRESS	MARRIOTT NY MARQUIS
27-Nov-22	L THOMAS	\$ 1,643	ACCT LEADERSHIP CONGRESS	MARRIOTT NY MARQUIS
27-Nov-22	R BUCK	\$ 1,643	ACCT LEADERSHIP CONGRESS	MARRIOTT NY MARQUIS
27-Nov-22	R PROCTOR	\$ 2,362	ACCT LEADERSHIP CONGRESS	MARRIOTT NY MARQUIS
27-Nov-22	S VAIVE	\$ 1,968	ACCT LEADERSHIP CONGRESS	MARRIOTT NY MARQUIS
TOTAL		\$ 13,796		
Travel Meal Allowance				
21-Sep-22	R BUCK	\$ 106	MCCA SUMMER CONFERENCE	R BUCK
21-Sep-22	L THOMAS	\$ 262	ACCT GOVERNANCE LEADERSHIP INSTITUTE	L THOMAS
7-Nov-22	B DUNCAN	\$ 215	ACCT LEADERSHIP CONGRESS	B DUNCAN
22-Nov-22	R BUCK	\$ 190	ACCT LEADERSHIP CONGRESS	R BUCK
22-Nov-22	L THOMAS	\$ 190	ACCT LEADERSHIP CONGRESS	L THOMAS
22-Nov-22	A MATHEWS	\$ 348	ACCT LEADERSHIP CONGRESS	A MATHEWS
22-Nov-22	S VAIVE	\$ 287	ACCT LEADERSHIP CONGRESS	S VAIVE
28-Nov-22	R PROCTOR	\$ 213	ACCT LEADERSHIP CONGRESS	R PROCTOR
TOTAL		\$ 1,808		
Travel Miscellaneous				
7-Nov-22	B DUNCAN	\$ 80	ACCT LEADERSHIP CONGRESS	B DUNCAN
22-Nov-22	R BUCK	\$ 60	ACCT LEADERSHIP CONGRESS	R BUCK
22-Nov-22	L THOMAS	\$ 90	ACCT LEADERSHIP CONGRESS	L THOMAS
22-Nov-22	A MATHEWS	\$ 110	ACCT LEADERSHIP CONGRESS	A MATHEWS
28-Nov-22	R PROCTOR	\$ 68	ACCT LEADERSHIP CONGRESS	R PROCTOR
TOTAL		\$ 408		
Travel Transportation				
21-Sep-22	L THOMAS	\$ 123	ACCT GOVERNANCE LEADERSHIP INSTITUTE	L THOMAS
30-Oct-22	R BUCK	\$ 314	ACCT LEADERSHIP CONGRESS	AMERICAN AIRLINES
30-Oct-22	R PROCTOR	\$ 415	ACCT LEADERSHIP CONGRESS	AMERICAN AIRLINES
30-Oct-22	A MATHEWS	\$ 396	ACCT LEADERSHIP CONGRESS	AMERICAN AIRLINES
30-Oct-22	L THOMAS	\$ 344	ACCT LEADERSHIP CONGRESS	AMERICAN AIRLINES
30-Oct-22	S VAIVE	\$ 29	ACCT LEADERSHIP CONGRESS	AMERICAN AIRLINES
22-Nov-22	R BUCK	\$ 153	ACCT LEADERSHIP CONGRESS	R BUCK
28-Nov-22	R PROCTOR	\$ 49	ACCT LEADERSHIP CONGRESS	R PROCTOR
22-Nov-22	S VAIVE	\$ 130	ACCT LEADERSHIP CONGRESS	S VAIVE
7-Nov-22	B DUNCAN	\$ 148	ACCT LEADERSHIP CONGRESS	B DUNCAN
TOTAL		\$ 2,101		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ended December 31, 2022**

Date	Board Member	Amount	Description	Payee
Travel Registration Fees				
14-Oct-22	PROCTOR/BUCK	\$ 1,420	MCCA SUMMER CONFERENCE	MICHIGAN COMMUNITY COLLEGE ASSN
22-Nov-22	R PROCTOR	\$ 145	MCCA FALL BOARD MEETING	MICHIGAN COMMUNITY COLLEGE ASSN
22-Dec-22	A MATHEWS	\$ 770	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
22-Dec-22	L HIDALGO	\$ 770	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
22-Dec-22	S VAIVE	\$ 770	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
22-Dec-22	L THOMAS	\$ 770	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
22-Dec-22	R PROCTOR	\$ 770	ACCT NATIONAL LEGISLATIVE SUMMIT	ASSN OF COMM COLLEGE TRUSTEES
TOTAL		\$ 5,415		
Travel Mileage Expense				
21-Sep-22	R PROCTOR	\$ 241	MCCA SUMMER CONFERENCE	R PROCTOR
21-Sep-22	R BUCK	\$ 234	MCCA SUMMER CONFERENCE	R BUCK
19-Oct-22	R PROCTOR	\$ 221	MCCA FALL BOARD MEETING	R PROCTOR
22-Nov-22	R BUCK	\$ 110	ACCT LEADERSHIP CONGRESS	R BUCK
22-Nov-22	L THOMAS	\$ 114	ACCT LEADERSHIP CONGRESS	L THOMAS
28-Nov-22	R PROCTOR	\$ 6	ACCT LEADERSHIP CONGRESS	R PROCTOR
7-Nov-22	B DUNCAN	\$ 115	ACCT LEADERSHIP CONGRESS	B DUNCAN
TOTAL		\$ 1,041		
Meeting Expense				
1-Sep-22	General - Operations	\$ 862	AUGUST 26, 2022 BOARD RETREAT	UNIVERSITY CLUB OF MSU
30-Oct-22	General - Operations	\$ 700	DEPOSIT FOR THE PBSN MEET & GREET	CARMINES 44TH STREET
30-Oct-22	General - Operations	\$ 37	SEPTEMBER 16, 2022 BOARD COMMITTEE MEETING	JIMMY JOHNS
27-Nov-22	General - Operations	\$ 593	NOVEMBER 7, 2022 BOARD RETREAT DINNER	CAPITAL PRIME STEAKS & SEAFOOD
22-Dec-22	General - Operations	\$ 2,314	ACCT PBSN BREAKFAST*	MARRIOTT NY MARQUIS
12-Dec-22	General - Operations	\$ 2,792	PBSN MEET AND GREET HOSTED BY LCC	CARMINES 44TH STREET
7-Nov-22	General - Operations	\$ 609	SEPTEMBER 19, 2022 BOARD OF TRUSTEES MEETING	MORTON'S FINE CATERING
7-Nov-22	General - Operations	\$ 310	SEPTEMBER 19, 2022 BOARD RECEPTION ACCT AWARDS	MORTON'S FINE CATERING
14-Dec-22	General - Operations	\$ 301	NOVEMBER 14, 2022 BOARD OF TRUSTEES MEETING	LANSING CATERING LLC
Total		\$ 8,517		
Event Expense				
17-Sep-22	General - Operations	\$ 75	FALL KICKOFF SUPPLIES	BJS WHOLESALE
17-Sep-22	General - Operations	\$ 150	FALL KICKOFF COTTON CANDY	A COMPLETE RENTAL
17-Sep-22	General - Operations	\$ 485	FALL KICKOFF FOOD TRUCK	WHENEVER WEINNIES
17-Sep-22	General - Operations	\$ 665	FALL KICKOFF FOOD TRUCK	TIN CUP CAFE & CREAMERY
17-Sep-22	General - Operations	\$ 670	FALL KICKOFF FOOD TRUCK	SMOKEHOUSE BBQ
17-Sep-22	General - Operations	\$ 725	FALL KICKOFF FOOD TRUCK	M I VEGAN FOOD TRUCK
17-Sep-22	General - Operations	\$ 990	FALL KICKOFF PIZZA VENDOR	CAPTAINS WOOD FIRED PIES
21-Sep-22	General - Operations	\$ 413	FALL KICKOFF FOOD	LANSING CATERING LLC
Total		\$ 4,173		
	Grand Total	\$ 37,259	TRAVEL, TRAINING, AND CONFERENCES	
	Grand Total	\$ 94,136	NON LABOR EXPENSES	

* Line item to be reclassified and paid with PBSN funds.