



LANSING COMMUNITY COLLEGE



December, 2011

2011 has been a year of change and opportunity at Lansing Community College. While we continued to grapple with the impact of a changing economy, we were able to forge ahead on initiating the change required to remain innovative, enterprising, and collaborative to meet the needs of our community.

During 2011, we completed an extensive study of our academic offerings and made adjustments to ensure that we offer relevant education and training that leads to high-skill, high-pay, high-demand jobs. We also added several new, exciting programs that will train for 21st century careers in utilities and smart building construction.

We continue to cultivate strong, mutually beneficial partnerships with other colleges, school districts, governmental organizations, and the private sector to foster a growing network of opportunities for our students and enhance economic development.

LCC took bold steps to enhance student success and help students meet their academic goals. As an Achieving the Dream college, we are committed to doing everything we can to increase the number of students who graduate from college. Achieving the Dream is a national effort to enable more students to complete programs of study rather than stopping short of earning a credential.

The 2011 Lansing Community College Annual Report provides an overview of some of the many projects, programs and initiatives that we have implemented during the year. This Annual Report demonstrates our commitment to our mission of providing learning and enrichment opportunities to improve our community's standard of living and quality of life.

I am deeply grateful for the remarkable support of our faculty, staff, Board of Trustees and of the community at large.

Brent Knight, President

Vision Statement

Serving the learning needs of a changing community.

Mission Statement



December, 2011

We are honored to share with you Lansing Community College's (LCC) Annual Financial Report, submitted to the GFOA for consideration for the Popular Annual Financial Report award. This report presents a summary of LCC's financial information in a simplified and straightforward format. It provides insight into local economic factors that impact the College as well as our institution's response to those factors based on an unwavering commitment to fiscal integrity. The College's Comprehensive Annual Financial Report (CAFR) can be viewed in its entirety at www.lcc.edu/finservices/.

As the financial report shows, we continue to exercise fiscal prudence, to maintain a healthy financial condition and to practice good stewardship in the use of tax dollars for academic programs that offer exceptional educational experiences to more than 20,000 students each year.

LCC did not raise tuition for three academic years, from 2007 through 2010. For Fiscal Year 2011, in-district tuition increased by \$3 (4.1%) per billing hour.

With tuition and fees accounting for over 40% of the revenue mix and few viable options available to diversify revenue sources, the College finds itself in the challenging position of meeting increased demand for our services while facing increasing costs and declining revenue. As the least expensive post secondary education option in a community facing a difficult economic situation, LCC's leadership has remained firm in its commitment to keep tuition rates below the state average for community colleges.

For the second year in a row, we were the only community college in Michigan to obtain both the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting. Obtaining these awards is an important goal for the college and this achievement acknowledges that the College's financial reporting and management are best practices in Michigan.

LCC is privileged to present this report and grateful for the support offered by our Board of Trustees in its development. We believe the accurate and understandable financial information presented in this Popular Annual Financial Report instills even greater public confidence in our institution and offers additional transparency into how tax dollars are spent.

Respectfully submitted,

Catherine A. Fisher, CPA Chief Financial Officer

Lansing Community College



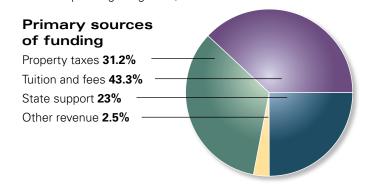
College Overview

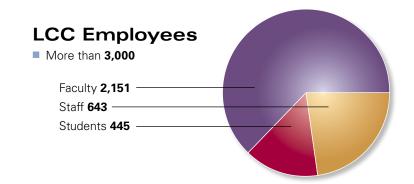
"Lansing Community College made it possible for me to return to college to finish my degree when I was the mom of two young children. I was able to juggle my class schedule around my part-time jobs and family responsibilities. LCC offers an excellent, affordable way to accomplish your educational goals - whether it's additional training or preparation for transfer for a 4-year degree."

Cynthia Hudson

LCC General Fund Funding

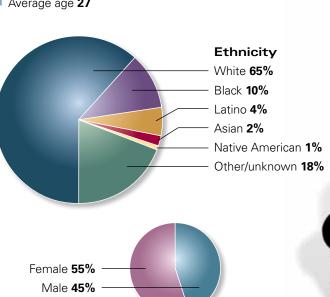
■ Total 2011 operating budget of **\$129 million**





LCC Students

- Total yearly enrollment of more than **20,000**
- 400 international students from 56 different countries
- Average age 27





News Editor Lansing State Journal

Points of Pride

- LCC is the third largest community college (in enrollment) in Michigan, serving more than 20,000 students a year.
- Since 1957 more than 500,000 people have taken classes at LCC.
- Last year, **3,472** degrees and certificates were awarded.
- LCC is the **fifth largest employer** in the capital area.
- LCC in-district students pay below state average community college tuition.
- Each year, more than 2,500 LCC students transfer to universities.
- 75% of the region's allied health professionals were trained at LCC.
- LCC's emergency medical technician program is one of only two programs in the state that is nationally accredited and part of the National Registry.
- LCC graduates account for a large majority of the region's **police and fire personnel**.
- LCC is one of only a small number of institutions nationwide to receive Committee on National Security Systems and National Security Agency certification for its computer networking and security curriculum.
- LCC's Early Learning Children's Community provides childcare in an enriched learning environment for pre-school children of students, community members, faculty, and staff and it enhances learning for LCC students, including those in the child development program.
- Home of the **Early College @ LCC**, a partnership with the Ingham Intermediate School District for high school students interested in a rigorous program with an emphasis on science, technology, engineering, and math.
- Named a "Military Friendly" school by G.I. Jobs, placing LCC in the top 20% of schools nationwide.

LANSING COMMUNITY COLLEGE



- Two-year transfer programs to many universities.
- More than 280 associate degree (two year) and certificate (less than 2 years) programs in a variety of career paths.
- Nearly 2,000 different courses taught by experienced and educated professionals with real-world experience.
- Variable Start/Alternative Delivery Classes: LCC offers courses of varying lengths to accommodate student needs at facilities throughout the service area.
- LCC offers more than 250 courses online and 26 associate degrees and certificates that can be earned by students through online study.
- 3+1 agreements (3 years at LCC plus 1 year at a university) with 10 universities including Central Michigan University, Ferris State University, and Lawrence Technological University.
- The University Center at LCC offers students the opportunity to earn bachelor's and master's degrees at six universities without leaving the campus.
- LCC's alternative energy offerings include 11 courses, an associate degree and five certificate programs.
- Study abroad programs offer 260 experiences on every continent through a partnership with Michigan State University and a unique LCC Japan Immersion program.
- Engaging students with more than 30 campus organizations and student clubs.
- Home of LCC Stars, intercollegiate varsity athletics teams that compete regionally and nationally, including men's/women's basketball, men's/women's cross country/track, women's softball and volleyball and men's baseball as well as nine club sports.



"Lansing Community College has a national reputation for its excellent and innovative programs."

George R. Boggs Former President and CEO American Association of Community Colleges



Strong
Academics
Benefit the
Community
and
Businesses

The difficult national recession in the past several years and the special challenges faced by Michigan citizens, businesses and other institutions during this time have resulted in unprecedented demands for the services Lansing Community College provides. We have responded creatively and swiftly to meet rapidly shifting community needs for high school graduates, career changers, and individuals who need to upgrade their skills to compete in the job market.

The value of a high quality education at LCC has resulted in an emerging trend within our student demographics: more 18 year olds are choosing Lansing

Community College as their first choice when selecting a college. In fact nearly one-third of graduating high school students in Lansing enroll at LCC.

Each year, more than 2,500 LCC students then go on to universities across the nation to pursue bachelor's degrees.



We are as committed to helping students achieve their academic goals as we are to providing access through affordable tuition and flexible scheduling. As an Achieving the Dream school, we are doing everything we can to provide the support services students need to finish what they start. In 2011, we moved forward on a number of fronts to enhance our support services:

- An improved and expanded Student Orientation Program was launched, mandating participation for degree-seeking first-time college students based on research showing that mandatory registration results in greater student success.
- Creation of the Center for Transitional Learning, a realignment of existing programs, to help transitional learners who are not yet college-ready and students for whom English is a second language.
- Early registration increases the number of students who successfully complete their courses and stay in school, thus we have established registration deadlines.
- LCC will implement **DegreeWorks**, a web-based advising and degree audit tool that advisors and students can use to track progress toward degree completion. The tool will be available for Fall 2012.

■ To help Continuing and Community Education students access the college, **FlexReg** will launch in 2012. The new system provides a shopping cart model with easy registration steps and the ability to market specific courses to the community.

Academic Excellence

We believe that individualized support, quality instruction, and practical learning experiences, can help students start strong and finish well, with the competencies they need to reach their goals. LCC offers educational options that serve the needs of all students, whether they seek an associate's degree, credits towards a bachelor's degree, certification, or classes to upgrade skills. In 2011, we:

Broke ground for the Great Lakes Center for Utility Training, and aim to become a leader in the multi-state delivery of utility-related training while helping students get good paying 21st Century jobs.

"LCC was the perfect fit after high school by offering classes that held my interests, was affordable, and had a staff that truly cared if I passed or failed. LCC gave me the confidence to move onward in my educational pursuits."

Bob Hoffman Public Relations Manager Wharton Center Motivational Speaker, Trainer, and Coach ePIFanynow.org

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- As part of a National Science Foundation grant, we began work on a new program, Building Smart: New Career Pathways in Building Science, to help train skilled workers for Michigan's growing green building industry.
- Prepared to launch, in January 2012, a program to help active duty and veteran medics earn civilian certification as paramedics. The Military Medic to Paramedic program closes the gap in training and leads to licensure, and gives veterans the option of entering the Fast Track registered nursing program.
- Continued to attract students to our alternative energy program. LCC was one of the first community colleges in the nation to incorporate **alternative energy** into its curricula and to offer an associate's degree in this field. It is one of the fastest growing programs at the college.
- Began a \$20 million renovation to the Arts & Sciences Building, to support science, technology, engineering, and math (STEM) education. This includes constructing state-of-the-art science labs.

Workforce and Economic Development

Lansing Community College plays a vital role in the economic health of our region by educating and retraining residents in the College's service area. Now, as Michigan's economy recovers, LCC is helping fill the need for a skilled and qualified labor force that is critical to the competitiveness of our region.

- LCC's Center for Workforce Transition is working on a **Mechanic to Machinist** project in cooperation with the Veterans' Services at the Michigan Department of Licensing and Regulatory Affairs, which is responsible for assisting veterans and their transition into civilian employment opportunities. The project trains veterans for Computerized Numerical Control (CNC) Operator or Programmer positions.
- We are training 200 students in the fast growing field of Health Information Technology for careers in medical records technology, including systems specialist and implementation manager.
- With the assistance of a \$4.4 million grant from the U.S. Department of Labor, LCC, in partnership with Capital Area Michigan Works!, will train workers for the fastest growing segment of mid-Michigan's economy information technology.

■ The Prima Civitas Foundation selected LCC's **M-PaTH Dislocated Worker Training Program** for funding in the amount of \$226,587, allowing LCC to retrain individuals in Long-Term Nurse Aide and Pharmacy Technician certificate programs.

Helping Employers and Entrepreneurs

LCC's Business and Community Institute (BCI) helps develop a trained workforce that draws new business to our area and assists businesses to prosper. BCI is the employer's gateway to a full spectrum of services, including credit, non-credit, and continuing education (CEU) programs designed to meet the professional development and educational needs of employees. In 2011, BCI:

Continued to work with the Michigan Small Business & Technology Development Center on the FastTrac® NewVenture Program which graduated 119 entrepreneurs since it began in April 2010. With support from the Michigan Economic Development Corporation, this practical hands-on business development program helps prospective entrepreneurs hone the skills they need to create, manage, and grow a successful, job creating business.

- Through a program called the **Michigan New Jobs Training Program**, BCI is helping to train employees hired into new jobs. The first project was awarded to BCI for the General Motors Delta Plant expansion, bringing more than 1,300 new jobs to our region.
- The college's website expanded to assist small businesses. "Your Business Solutions" lcc.edu/ yourbusiness is an interactive site designed as a one-stop tool for small business owners that links business expertise at LCC with local area businesses.
- "LCC helped me further my career working as a law enforcement professional, while studying for my degree in Law Enforcement. As a former Crime Scene Investigator (CSI), Community Policing Coordinator, Deputy, Undersheriff and now, Sheriff, I believe LCC helped to provide me with the tools to succeed. After obtaining my degree, I had the wonderful opportunity to help others get theirs by working with the LCC Police Academy. As the Sheriff of Eaton County, serving the fine citizens of our community for over thirty years, I am proud to be an LCC Alum."

Mike Raines Eaton County Sheriff

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Foundation

The Lansing Community College Foundation provides support to inspire and enable the pursuit of education for the betterment of all. Our donors change lives and enrich our community.



Lansing Community College Foundation.

- Provides more than \$800,000 in scholarships annually with endowment funds of \$5.5 million and total assets of \$10 million.
- Serves as home of the LCC Alumni Association. For membership and activity information, visit Icc. edu/foundation/alumni or call (517) 483-1988.

For more information, visit Icc.edu/foundation or call (517) 483-1985.

Financial Report

Lansing Community College (LCC) remains fiscally sound. This Popular Annual Financial Report (PAFR) is formatted as an easy-to-read version of the college's Comprehensive Annual Financial Report (CAFR) that is published on a yearly basis. The CAFR is a detailed account of the financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP), including financial disclosures, management's discussion and analysis, and LCC's component unit - Lansing Community College Foundation. www.lcc.edu/finservices/

Condensed Statement of Net Assets and History for the Years Ended June 30

Current assets	2007	2008	2009	2010	201
Cash and cash equivalents	\$222,407	\$12,733,701	\$19,258,916	\$23,981,910	\$9,481,817
Short-term investments	\$6,885,064	\$2,289,200	\$2,294,300	\$3,318,853	\$11,373,379
Receivables	\$15,907,084	\$18,070,700	\$16,811,363	\$14,583,443	\$14,441,714
Inventories	\$119,926	\$130,085	\$175,107	\$173,606	\$161,204
Prepaid expenses and other assets	\$54,589	\$12,205	\$28,965	\$339,626	\$1,348,33!
Noncurrent assets					
Restricted cash - unspent bond proceeds	\$11,150,375	\$7,779,759	\$2,474,623	\$2,474,861	\$1,660,71
Long-term investments	\$1,937,789	\$1,355,123	\$1,000,000	\$250,000	\$13,518,58
Bond issuance costs, net	\$848,844	\$793,147	\$738,250	\$682,953	\$634,02
Property and equipment	\$166,622,672	\$170,142,530	\$167,243,944	\$162,456,681	\$157,375,15
Total assets	\$203,748,750	\$213,306,450	\$210,025,468	\$208,261,933	\$209,994,92
Current liabilities					
Accounts payable	\$5,518,449	\$3,149,068	\$3,197,791	\$2,422,035	\$2,588,50
Accrued payroll and other compensation	\$3,596,117	\$6,032,208	\$8,996,021	\$7,742,680	\$7,160,86
Accrued vacation	\$1,240,572	\$1,512,748	\$1,727,407	\$1,631,473	\$1,549,26
Accrued interest payable	\$555,254	\$511,673	\$481,309	\$447,688	\$416,77
Other current liabilities	\$1,795,826	\$2,024,421	\$2,208,716	\$2,110,647	\$2,049,72
Unearned revenue	\$3,200,291	\$2,561,402	\$3,187,645	\$3,919,374	\$3,715,79
Current portion of debt obligations	\$4,224,947	\$4,463,668	\$4,672,712	\$4,912,092	\$5,112,02
Noncurrent liabilities					
Long-term debt obligations,					
net of current portion	\$70,813,793	\$66,255,870	\$61,486,418	\$56,477,267	\$51,268,34
Other non-current liabilities	\$0	\$0	\$0	\$194,928	\$153,08
Total liabilities	\$89,149,423	\$84,486,637	\$83,749,303	\$77,813,280	\$72,006,49
Net assets					
Invested in capital assets, net of related debt	\$100,880,868	\$107,118,926	\$103,559,437	\$103,542,183	\$102,655,50
Restricted	\$184,743	\$171,618	\$171,618	\$171,618	\$171,61
Unrestricted (deficit)	\$13,533,716	\$21,529,269	\$22,545,110	\$26,734,852	\$35,161,30
Total net assets	\$114,599,327	\$128,819,813	\$126,276,165	\$130,448,653	\$137,988,42

TOTAL ASSETS							
-	2007	\$203,748,750					
	2008	\$213,306,450					
-	2009	\$210,025,468					
	2010	\$208,261,933					
-	2011	\$209,994,928					

	TOTAL NET ASSET
2007	\$114,599,327
2008	\$128,819,813
2009	\$126,276,165
2010	\$130,448,653
2011	\$137,988,429

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Assets

Current assets are those resources reasonably available within one year. Unlike other forms of assets, cash and equivalents such as checking account balances, can be used immediately for current operational needs, such as meeting the payroll or paying vendors. Short-term investments represent the College's holdings in allowable financial instruments due within one year, such as certificates of deposit and money market accounts. Receivables represent those monies due to the College but not yet available for use; examples include property taxes not yet received for the prior and current year levies, remaining state appropriation payments and accrued interest. Other assets include prepaid expenditures and supply inventory.

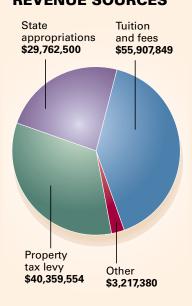
Noncurrent assets are the College's long-term financial and property and equipment resources. Long-term investments represent the College's holding in allowable financial instruments due in more than one year, such as certificates of deposit. Property and equipment account for the College's equity in land, buildings, real estate improvements (such as roads and security lighting), and capital equipment such as computer hardware and software, furniture, media and digital projectors. Depreciation is the recovery of the costs of property and equipment over their expected useful lives.

Liabilities

Current liabilities are short-term obligations. Accrued payroll, accounts payable, and other accrued liabilities represent amounts due to employees or vendors for services, supplies or equipment provided to the College. Unearned revenues include the tuition and fee revenue for the remainder of the summer semester.

Noncurrent liabilities represent long-term obligations, usually due over a number of years. Long-term debt represents the balance due after one year on bonds and notes for capital purchases. Bond issuance cost is the amount to be amortized over the remaining life of bonds payable.

2011 GENERAL FUND REVENUE SOURCES



Total: \$129,247,283

Net Assets

Net assets represent the difference between assets and liabilities. Invested in capital assets – net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use by grantors or by laws or regulations. Unrestricted net assets may be used to meet the College's ongoing obligations. When reviewed over time, net assets may serve as a useful indicator of the College's financial position.

General Fund

Revenues, expenses and change in net assets for the years ended June 30 $\,$

Operating Revenues	2007	2008	2009	2010	2011
Total Operating Revenues	\$30,465,449	\$42,945,952	\$43,612,228	\$40,321,196	\$43,719,347
Total Operating Expenses	\$90,595,303	\$117,311,213	\$134,182,993	\$137,287,363	\$140,986,839
Operating Income (Loss)	(\$60,129,854)	(\$74,365,261)	(\$90,570,765)	(\$96,966,167)	(\$97,267,492)
Net Non Operating Revenues (Expenses)	\$64,965,419	\$84,964,010	\$86,934,381	\$101,138,655	\$104,807,268
Capital Gifts and Appropriations	\$0	\$3,621,737	\$1,092,736	\$0	\$0
Total Change in Net assets	\$4,835,565	\$14,220,486	(\$2,543,648)	\$4,172,488	\$7,539,776
Net Assets, Beginning of year	\$109,763,762	\$114,599,327	\$128,819,813	\$126,276,165	\$130,448,653
Net assets, end of year	\$114,599,327	\$128,819,813	\$126,276,165	\$130,448,653	\$137,988,429

Revenue by Source

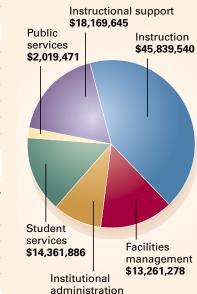
Student tuition and fees continue as the primary source of revenues for the College, followed in order by local property taxes, state appropriations and other revenues. LCC's tuition at \$79 per billing hour in FY 2012 remains among the most competitive in the state.

General Fund revenues and change in net assets for the year ended June 30

General Fund Operating Revenues	2007	2008	2009	2010	2011
Tuition and Fees	\$39,948,701	\$44,867,839	\$47,915,880	\$50,859,326	\$55,907,849
Local grants	\$990,224	\$1,763,577	\$2,128,917	\$2,188,324	\$1,511,254
Sales and services of educational activities	\$1,212,353	\$1,178,981	\$160,020	\$195,918	\$93,499
Miscellaneous	\$127,560	\$314,310	\$465,691	\$541,204	\$1,431,900
Total Operating Revenues	\$42,278,838	\$48,124,707	\$50,670,508	\$53,784,772	\$58,944,502
Instruction	\$39,131,661	\$39,503,913	\$41,384,900	\$44,705,999	\$45,839,540
Information Technology	\$5,796,646	\$7,274,644	\$7,219,470	\$0	\$0
Instructional Support	\$15,234,756	\$15,312,969	\$17,318,984	\$18,676,277	\$18,169,645
Public Services	\$770,664	\$1,102,235	\$1,821,437	\$2,088,955	\$2,019,471
Student Services	\$14,106,259	\$14,348,166	\$14,159,465	\$15,591,874	\$14,316,886
Institutional Admin	\$7,465,708	\$7,995,526	\$11,757,794	\$10,039,012	\$10,803,451
Facilities Management	\$8,089,609	\$9,968,509	\$13,756,043	\$14,811,717	\$13,261,278
Total Operating Expenses Operating Income (Loss)	\$90,595,303 (\$48,316,465)	\$95,505,962 (\$47,381,255)	\$107,418,093 (\$56,747,585)	\$105,913,834 (\$52,129,062)	\$104,410,271 (\$45,465,769)

General Fund Non-operating Revenues	2007	2008	2009	2010	2011
State appropriations	\$25,019,900	\$31,810,203	\$29,762,500	\$29,762,500	\$29,762,500
Property tax levy	\$39,394,072	\$41,722,075	\$42,147,127	\$41,681,996	\$40,359,554
Investment income (loss)	\$551,447	\$662,686	\$231,852	\$61,266	\$180,727
Net Non Operating Revenues (Expenses)	\$64,965,419	\$74,194,964	\$72,141,479	\$71,505,762	\$70,302,781
Increase (decrease) in Net assets Transfers out to other funds Change in Net assets Net Assets, Beginning of year Net assets, end of year	\$16,648,954 (\$17,021,737) \$372,783 \$14,159,900 \$13,787,117	\$26,813,709 (\$16,958,302) \$9,855,407 \$13,787,117 \$23,642,524	\$15,393,894 (\$19,094,700) (\$3,700,806) \$23,642,524 \$19,941,718	\$19,376,700 (\$17,595,883) \$1,780,817 \$19,941,718 \$21,722,535	\$24,837,012 (\$17,927,690) \$6,909,322 \$21,722,535 \$28,631,857

2011 GENERAL FUND USE OF RESOURCES BY TYPE OF SERVICE



Total: \$104,410,271

\$10,803,451

Expenditure by Type of Service

Instruction includes those activities that deal directly with or aid in the teaching process. Instruction expenditures include not only personnel costs and supplies, but also the personnel and materials required to plan, implement and manage the instructional programs. Information Technology is allocated to type of service beginning in FY 2010. Instructional support comprises those programs that directly support the instruction process, such as tutoring, library operations, and instructional media services. Public Services include those activities established to respond to a community need or solve a community problem. Student Services include registration and records, financial aid, counseling, and other activities that provide non-academic support services to students. Institutional Administration encompasses general regulation, direction and administration, as well as those costs applicable to the College on an institution-wide basis, such as governance and accreditation activities. Facilities Management costs relate to those maintenance, housekeeping, public safety and other costs necessary for the proper and safe operation of the physical plant of the College.

Other Funds

Plant fund includes depreciation and interest on capital debt. Restricted fund includes required grant matching funds. Auxiliary and other funds are those activities that charge a fee for service, such as the parking, food services, the Early Learning Children's Center, and other business-type activities.

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Lansing Community College Board of Trustees and President



Larry Meyer Chair



Edward Woods III Vice Chair



Robin M. Smith Secretary



Jerry L. Hollister Treasurer



Deborah Canja Trustee



Robert E. Proctor Trustee



Thomas Rasmusson Trustee



Brent Knight *President*

"Lansing Community College has long been known as a model community college that remains on the leading edge with new program development."

> Jerry Sue Thornton, Ph.D. President Cuyahoga Community College





Lansing Community College does not discriminate on the basis of race, religion, age, national origin, sex, marita status, color, height, weight, handicap or sexual orientation in its employment, educational programs or activit If you feel you have been discriminated against, contact the Equal Opportunity Office at (517) 483-9862. Lansing Community Colleges as accredited by the Higher Learning Commission — a Commission of the North Central Association of Colleges and Schools. The commission can be contacted through the Web at www.ncabil.corg or by phone at (312) 285-0456. The Commission's address is located at 30 North LaSalle Street, Suite 2400, Cheago Illinois 60602-0456. Lansing Community College (Downtown Commpuls) is located in downtown Lansing, Student service areas are located at 422 North Washington Square in Lansing and can be reached through the Web at wow.lcc. edu and by phone at (517) 483-1957. Publication design by Lansing Community College Department of Communications and Marketing. 1223/11