

LANSING COMMUNITY COLLEGE
 General Fund
 Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual
 Month Ending March 31, 2024 Financial Review
 (75% of Fiscal Year)

LINE REF #	Operating Statement Line Item	Current Year FY 2024 Budget	Current Year FY 2024 Actual YTD Through 03/31/24	Current Year FY 2024 Balance	Current Year FY 2024 Percent Recognized	Prior Year FY 2023 Total Actual	Prior Year YTD Through 03/31/23	Prior Year FY 2023 Percent Recognized	Percentage Point Variance FY 2024 Percent of Budget Posted to FY 2023 Percent of Actual
<i>Revenues</i>									
1	State Appropriations	\$ 37,292,000	\$ 28,882,820	\$ 8,409,180	77.5%	\$ 36,381,429	\$ 26,887,143	73.9%	3.5
2	Property Taxes, Net of Estimated Uncollectible	\$ 52,187,000	\$ 38,727,622	\$ 13,459,378	74.2%	\$ 48,618,027	\$ 36,786,305	75.7%	(1.5)
3	Tuition & Fees, Net of Estimated Uncollectible	\$ 39,690,000	\$ 31,660,310	\$ 8,029,690	79.8%	\$ 38,150,691	\$ 32,130,919	84.2%	(4.5)
4	Other Revenues	\$ 4,312,000	\$ 4,263,787	\$ 48,213	98.9%	\$ 5,435,884	\$ 2,948,453	54.2%	44.6
	Total Revenues	\$ 133,481,000	\$ 103,534,540	\$ 29,946,460	77.6%	\$ 128,586,031	\$ 98,752,820	76.8%	0.8
<i>Salary and Benefit Expenses</i>									
5	Salaries & Wages	\$ 61,903,700	\$ 45,262,374	\$ 16,641,326	73.1%	\$ 60,061,344	\$ 44,520,302	74.1%	(1.0)
6	Employee Benefits	\$ 28,644,600	\$ 21,093,565	\$ 7,551,035	73.6%	\$ 26,298,947	\$ 19,489,704	74.1%	(0.5)
	Total Salary and Benefit Expenses	\$ 90,548,300	\$ 66,355,939	\$ 24,192,361	73.3%	\$ 86,360,291	\$ 64,010,006	74.1%	(0.8)
<i>Other Operating Expenses</i>									
7	Services & Supplies	\$ 24,944,700	\$ 19,030,617	\$ 5,914,083	76.3%	\$ 22,872,236	\$ 16,678,625	72.9%	3.4
	Total Operating Expenses	\$ 115,493,000	\$ 85,386,557	\$ 30,106,443	73.9%	\$ 109,232,527	\$ 80,688,631	73.9%	0.1
<i>Student Financial Support Expenses</i>									
8	Tuition & Fee Scholarships	\$ 2,099,000	\$ 1,755,801	\$ 343,199	83.6%	\$ 1,913,525	\$ 1,669,803	87.3%	(3.6)
9	Child Care Scholarships	\$ 262,000	\$ 135,978	\$ 126,022	51.9%	\$ 192,377	\$ 130,898	68.0%	(16.1)
	Total Student Financial Support Expenses	\$ 2,361,000	\$ 1,891,780	\$ 469,220	80.1%	\$ 2,105,902	\$ 1,800,701	85.5%	(5.4)
	Total Expenses	\$ 117,854,000	\$ 87,278,336	\$ 30,575,664	74.1%	\$ 111,338,429	\$ 82,489,332	74.1%	(0.0)
<i>Transfers (In)/Out</i>									
10	Grant Match and Other, Net	\$ 967,000	\$ 584,947	\$ 382,053	60.5%	\$ 878,174	\$ 482,373	54.9%	5.6
11	Capital Equipment	\$ 400,000	\$ 400,000	\$ -	100.0%	\$ 250,000	\$ 250,000	100.0%	-
12	Debt Service	\$ 6,600,000	\$ 6,600,000	\$ -	100.0%	\$ 6,600,000	\$ 6,600,000	100.0%	-
13	Physical Plant Improvement	\$ 3,400,000	\$ 3,400,000	\$ -	100.0%	\$ 3,000,000	\$ 3,000,000	100.0%	-
14	Technology Infrastructure	\$ 2,800,000	\$ 2,800,000	\$ -	100.0%	\$ 2,400,000	\$ 2,400,000	100.0%	-
15	Technology Fee	\$ 200,000	\$ 181,359	\$ 18,641	90.7%	\$ 200,759	\$ 186,821	93.1%	(2.4)
16	Board Designated Funds	\$ -	\$ 2,200,000	\$ (2,200,000)	0.0%	\$ 2,700,000	\$ 200,000	0.0%	-
17	Michigan New Jobs Training Program	\$ (75,000)	\$ (168,262)	\$ 93,262	224.3%	\$ (76,878)	\$ (40,185)	52.3%	172.1
	Total Transfers	\$ 14,292,000	\$ 15,998,044	\$ (1,706,044)	111.9%	\$ 15,952,055	\$ 13,079,009	82.0%	29.9
18	Contingency	\$ 1,335,000	\$ -	\$ 1,335,000	0.0%	\$ -	\$ -	0.0%	-
	Total Revenues	\$ 133,481,000	\$ 103,534,540	\$ 29,946,460	77.6%	\$ 128,586,031	\$ 98,752,820	76.8%	0.8
	Total Expenses and Transfers	\$ 133,481,000	\$ 103,276,380	\$ 30,204,620	77.4%	\$ 127,290,484	\$ 95,568,341	75.1%	2.3
	Net Change in Unrestricted Fund Balance	\$ -	\$ 258,160	\$ (258,160)		\$ 1,295,547	\$ 3,184,479		
	Unrestricted General Fund Balance Beginning of Period	\$ 35,647,752	\$ 35,647,752	\$ -		\$ 34,352,205	\$ 34,352,205		
	Unrestricted General Fund Balance End of Period	\$ 35,647,752	\$ 35,905,912	\$ 258,160		\$ 35,647,752	\$ 37,536,684		

LANSING COMMUNITY COLLEGE
 General Fund
 Operating Expenses: Adopted Budget and Actual Expenses
 Month Ending March 31, 2024 Financial Review
 (75% of Fiscal Year)

LINE REF #	Operating Division/Account	Current Year FY 2024 Budget	Current Year FY 2024 Actual YTD Through 03/31/24	Current Year FY 2024 Balance	Current Year FY 2024 Percent Recognized	Prior Year FY 2023 Total Actual	Prior Year YTD Through 03/31/23	Prior Year FY 2023 Percent Recognized	Percentage Point Variance FY 2024 Percent of Budget Posted to FY 2023 Percent of Actual
<u>Operating Expenses - Divisions</u>									
1	Academic Affairs	\$ 8,318,400	\$ 6,497,134	\$ 1,821,266	78.1%	\$ 8,039,620	\$ 5,972,633	74.3%	3.8
2	Administrative Services	\$ 13,895,400	\$ 10,508,327	\$ 3,387,073	75.6%	\$ 13,172,241	\$ 9,976,868	75.7%	(0.1)
3	Advancement & External Affairs	\$ 1,566,400	\$ 976,829	\$ 589,571	62.4%	\$ 1,325,804	\$ 971,483	73.3%	(10.9)
4	Arts & Sciences	\$ 23,843,000	\$ 17,139,419	\$ 6,703,581	71.9%	\$ 23,824,523	\$ 17,523,253	73.6%	(1.7)
5	Board of Trustees	\$ 343,100	\$ 235,081	\$ 108,019	68.5%	\$ 260,327	\$ 207,285	79.6%	(11.1)
6	Business Operations	\$ 4,597,700	\$ 3,312,504	\$ 1,285,196	72.0%	\$ 4,297,025	\$ 3,156,604	73.5%	(1.4)
7	Community Education & Workforce Dvlprmt	\$ 4,078,300	\$ 2,819,903	\$ 1,258,397	69.1%	\$ 3,528,481	\$ 2,551,741	72.3%	(3.2)
8	Diversity, Equity & Inclusion	\$ 1,192,700	\$ 515,368	\$ 677,332	43.2%	\$ 686,041	\$ 543,638	79.2%	(36.0)
9	Executive Office	\$ 1,660,000	\$ 1,305,465	\$ 354,535	78.6%	\$ 1,521,096	\$ 1,145,184	75.3%	3.4
10	Financial Services	\$ 6,075,200	\$ 4,671,178	\$ 1,404,022	76.9%	\$ 5,828,811	\$ 4,359,183	74.8%	2.1
11	Health & Human Services	\$ 11,025,300	\$ 7,595,805	\$ 3,429,495	68.9%	\$ 10,395,978	\$ 7,665,323	73.7%	(4.8)
12	Human Resources	\$ 2,369,700	\$ 1,832,851	\$ 536,849	77.3%	\$ 2,071,082	\$ 1,528,995	73.8%	3.5
13	Information Technology Services	\$ 13,801,600	\$ 11,126,721	\$ 2,674,879	80.6%	\$ 12,613,930	\$ 9,508,142	75.4%	5.2
14	Student Affairs	\$ 11,510,500	\$ 8,811,263	\$ 2,699,237	76.5%	\$ 10,995,005	\$ 7,875,163	71.6%	4.9
15	Technical Careers	\$ 11,215,700	\$ 8,038,708	\$ 3,176,992	71.7%	\$ 10,672,563	\$ 7,703,136	72.2%	(0.5)
	Total all Divisions	\$ 115,493,000	\$ 85,386,557	\$ 30,106,443	73.9%	\$ 109,232,527	\$ 80,688,631	73.9%	0.1
<u>Operating Expenses - Account</u>									
16	Full-Time Administrator	\$ 10,314,900	\$ 8,449,771	\$ 1,865,129	81.9%	\$ 10,212,879	\$ 7,646,722	74.9%	7.0
17	Full-Time Professional Technical	\$ 12,630,200	\$ 9,587,501	\$ 3,042,699	75.9%	\$ 12,245,494	\$ 9,115,566	74.4%	1.5
18	Part-Time Professional Technical	\$ 680,600	\$ 582,000	\$ 98,600	85.5%	\$ 679,731	\$ 494,725	72.8%	12.7
19	Full-Time Faculty	\$ 16,391,600	\$ 12,269,896	\$ 4,121,704	74.9%	\$ 17,437,113	\$ 12,624,381	72.4%	2.5
20	Part-Time Faculty	\$ 9,683,100	\$ 6,233,198	\$ 3,449,902	64.4%	\$ 8,893,210	\$ 6,715,947	75.5%	(11.1)
21	Full-Time Support	\$ 9,443,000	\$ 6,790,493	\$ 2,652,507	71.9%	\$ 8,661,343	\$ 6,506,557	75.1%	(3.2)
22	Part-Time Support	\$ 1,765,000	\$ 920,387	\$ 844,613	52.1%	\$ 1,043,121	\$ 773,992	74.2%	(22.1)
23	Student	\$ 995,300	\$ 429,128	\$ 566,172	43.1%	\$ 888,453	\$ 642,412	72.3%	(29.2)
	Total Salaries and Wages	\$ 61,903,700	\$ 45,262,374	\$ 16,641,326	73.1%	\$ 60,061,344	\$ 44,520,302	74.1%	(1.0)
24	Employee Benefits	\$ 28,644,600	\$ 21,093,565	\$ 7,551,035	73.6%	\$ 26,298,947	\$ 19,489,704	74.1%	(0.5)
25	Institutional Expenses	\$ 2,168,000	\$ 1,474,889	\$ 693,111	68.0%	\$ 1,789,247	\$ 1,564,830	87.5%	(19.4)
26	Utilities	\$ 3,239,500	\$ 2,808,864	\$ 430,637	86.7%	\$ 3,174,789	\$ 2,362,189	74.4%	12.3
27	Professional Services	\$ 1,343,700	\$ 721,714	\$ 621,986	53.7%	\$ 982,610	\$ 563,414	57.3%	(3.6)
28	Purchased Services	\$ 4,603,900	\$ 3,644,043	\$ 959,857	79.2%	\$ 4,789,163	\$ 2,708,967	56.6%	22.6
29	Rental Expense	\$ 918,100	\$ 720,904	\$ 197,196	78.5%	\$ 1,701,169	\$ 1,433,493	84.3%	(5.7)
30	Repair and Maintenance	\$ 1,815,100	\$ 1,290,180	\$ 524,920	71.1%	\$ 1,470,689	\$ 1,157,668	78.7%	(7.6)
31	Supplies	\$ 9,327,600	\$ 7,302,727	\$ 2,024,873	78.3%	\$ 7,499,919	\$ 6,046,399	80.6%	(2.3)
32	Travel, Training and Conferences	\$ 1,528,800	\$ 1,067,296	\$ 461,504	69.8%	\$ 1,464,650	\$ 841,664	57.5%	12.3
	Total Services and Supplies	\$ 24,944,700	\$ 19,030,617	\$ 5,914,083	76.3%	\$ 22,872,236	\$ 16,678,625	72.9%	3.4
	Total All Accounts	\$ 115,493,000	\$ 85,386,557	\$ 30,106,443	73.9%	\$ 109,232,527	\$ 80,688,631	73.9%	0.1

LANSING COMMUNITY COLLEGE
Statement of Net Position
As of March 31, 2024

Line Ref #	Statement Line Item	Current Fiscal Year 2024	Prior Fiscal Year 2023
	Current Assets:		
1	Cash and Cash Equivalents	\$ 20,728,645	\$ 24,184,154
2	Short-Term Investments	\$ 71,850,485	\$ 73,979,114
3	Property Taxes Receivable, Net of Est Uncollectible	\$ 4,457,650	\$ 3,649,886
4	State Appropriations Receivable	\$ 16,251,220	\$ 15,608,720
5	Federal and State Grants Receivable	\$ 5,270,630	\$ 3,144,954
6	Accounts Receivable, Net of Est Uncollectible	\$ 4,488,861	\$ 4,372,989
7	Prepaid Expenses	\$ 1,050,863	\$ 1,167,907
8	Due from Component Unit	\$ 45,905	\$ 155,371
	Total Current Assets	\$ 124,144,259	\$ 126,263,094
	Non-Current Assets:		
9	Capital Assets, Net of Accumulated Depreciation	\$ 225,904,337	\$ 227,737,717
	Total Noncurrent Assets	\$ 225,904,337	\$ 227,737,717
	Total Assets	\$ 350,048,596	\$ 354,000,811
	Deferred Outflow of Resources:		
10	Deferred Charge on Refunding	\$ 1,636,952	\$ 1,818,836
11	Deferred Pension Amounts	\$ 62,959,003	\$ 32,081,158
	Total Deferred Outflows of Resources	\$ 64,595,955	\$ 33,899,994
	Current Liabilities:		
12	Accounts Payable	\$ 1,586,696	\$ 1,264,304
13	Accrued Interest Payable	\$ 1,302,338	\$ 1,360,419
14	Accrued Payroll and Other Compensation	\$ 5,685,402	\$ 5,638,010
15	Accrued Vacation	\$ 2,420,592	\$ 2,284,992
16	Unearned Revenue	\$ 29,895,922	\$ 29,369,989
17	Current Portion of Long-Term Lease/Subscrip Obligations	\$ 2,390,044	\$ 660,093
18	Current Portion of Long-Term Debt Obligations	\$ 5,150,000	\$ 5,025,000
	Total Current Liabilities	\$ 48,430,993	\$ 45,602,807
	Non-Current Liabilities:		
19	Bonds Payable	\$ 87,237,880	\$ 93,427,706
20	Lease & Subscription Liability	\$ 2,063,480	\$ 4,160,004
21	Net Pension Liability	\$ 172,006,584	\$ 117,177,936
22	Net Other Post-Employment Benefits Liability	\$ 9,674,482	\$ 7,234,259
	Total Noncurrent Liabilities	\$ 270,982,426	\$ 221,999,905
	Total Liabilities	\$ 319,413,419	\$ 267,602,712
23	Deferred Inflow of Resources - Pension Amounts	\$ 50,093,271	\$ 85,508,497
24	Net Position:		
	Invested in Capital Assets, Net of Related Debt	\$ 130,699,885	\$ 126,283,750
	Restricted for Restricted Fund Activities	\$ 338,646	\$ 319,637
	Unrestricted	\$ (85,900,671)	\$ (91,813,790)
	Total Net Position	\$ 45,137,861	\$ 34,789,596

**Lansing Community College
Schedule of Investments
As of March 31, 2024**

Cash & Cash Equivalents

Account	Cash Balance	Yield	FY2024 YTD Income
Chase - Checking	\$ 15,058,726	0.00%	\$ -
Chase - Savings	\$ 5,669,919	0.01%	\$ 490
Total Cash & Cash Equivalents	\$ 20,728,645		\$ 490

Short Term (< one year)

Account	Market Value	Yield	FY2024 YTD Income
CDARs First National Bank of Michigan	\$ 25,194,267	4.77%	\$ 716,620
ICS First National Bank of Michigan	\$ 6,344,080	1.25%	\$ 60,240
PNC Money Market Account	\$ 18,864,756	4.97%	\$ 718,355
Michigan Liquid Asset Fund Investments	\$ 21,447,382	5.50%	\$ 870,310
Total Short Term Investments	\$ 71,850,485		\$ 2,365,525

LANSING COMMUNITY COLLEGE
 Statement of Revenues, Expenses and Changes in Net Position
 Month Ending March 31, 2024

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	\$ 33,307,256	\$ 31,660,310	\$ -	\$ -	\$ -	\$ 907,131	\$ -	\$ 739,814
Federal Grants and Contracts	\$ 2,011,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,011,489	\$ -
State Grants and Contracts	\$ 1,730,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,730,816	\$ -
Local Grants and Contracts	\$ 2,537,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,537,672	\$ -
Sales and Services of Auxiliary Activities	\$ 501,656	\$ 2,465	\$ -	\$ -	\$ -	\$ 492,960	\$ -	\$ 6,231
Michigan New Jobs Training Programs	\$ 541,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,656	\$ -
Miscellaneous	\$ 1,978,624	\$ 1,878,368	\$ -	\$ -	\$ -	\$ 39,163	\$ -	\$ 61,093
Total Operating Revenue	\$ 42,609,169	\$ 33,541,144	\$ -	\$ -	\$ -	\$ 1,439,254	\$ 6,821,633	\$ 807,138
Operating Expenses:								
Instruction	\$ 25,705,328	\$ 25,356,884	\$ -	\$ -	\$ 2,905	\$ -	\$ 345,538	\$ -
Instructional Support	\$ 16,096,855	\$ 15,319,053	\$ -	\$ -	\$ 124,702	\$ -	\$ 653,100	\$ -
Student Services	\$ 27,510,155	\$ 12,596,777	\$ -	\$ -	\$ 205,734	\$ -	\$ 14,707,644	\$ -
Public Services	\$ 1,414,997	\$ 883,258	\$ -	\$ -	\$ -	\$ -	\$ 531,738	\$ -
Operation and Maintenance of Plant	\$ 15,076,875	\$ 9,710,146	\$ -	\$ -	\$ -	\$ 391,328	\$ 819,543	\$ 4,155,857
Information Technology	\$ 12,835,723	\$ 11,205,292	\$ -	\$ -	\$ 234,906	\$ (66,342)	\$ 58,123	\$ 1,403,744
Institutional Administration	\$ 17,428,627	\$ 12,206,926	\$ -	\$ -	\$ -	\$ 326,470	\$ 4,895,231	\$ -
Depreciation	\$ 7,190,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,190,028
Total Operating Expenses	\$ 123,258,586	\$ 87,278,336	\$ -	\$ -	\$ 568,247	\$ 651,456	\$ 22,010,917	\$ 12,749,629
Operating Income (Loss)	\$ (80,649,417)	\$ (53,737,193)	\$ -	\$ -	\$ (568,247)	\$ 787,798	\$ (15,189,284)	\$ (11,942,492)
Non Operating Revenues (Expenses):								
State Appropriations	\$ 37,135,366	\$ 28,882,820	\$ -	\$ -	\$ -	\$ -	\$ 4,659,346	\$ 3,593,200
Property Taxes, Net of Estimated Uncollectible	\$ 38,727,622	\$ 38,727,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,381,704	\$ 2,381,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Capital Asset - Related Debt	\$ (2,346,428)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,346,428)
PELL	\$ 10,488,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,488,982	\$ -
Miscellaneous Non-Operating Revenue/(Loss)	\$ 6,864	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,614
Net Non-operating Revenue (Expenses)	\$ 86,394,110	\$ 69,993,396	\$ -	\$ -	\$ -	\$ -	\$ 15,148,328	\$ 1,252,386
Income (Loss) Before Transfers	\$ 5,744,693	\$ 16,256,204	\$ -	\$ -	\$ (568,247)	\$ 787,798	\$ (40,957)	\$ (10,690,105)
Transfers:								
Transfers In/(Out), Net	\$ -	\$ (15,998,044)	\$ -	\$ -	\$ 181,359	\$ -	\$ 416,685	\$ 15,400,000
Capitalization of Fixed Assets From Non-Plant Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (327,792)	\$ 327,792
Net Increase (Decrease) in Net Position	\$ 5,744,693	\$ 258,160	\$ -	\$ -	\$ (386,888)	\$ 787,798	\$ 47,936	\$ 5,037,686
Net Position:								
Beginning of Year	\$ 39,393,168	\$ 35,647,752	\$ 3,371,455	\$ (168,815,334)	\$ 8,013,950	\$ 1,399,895	\$ 290,710	\$ 159,484,740
Net Position End of Period	\$ 45,137,861	\$ 35,905,912	\$ 3,371,455	\$ (168,815,334)	\$ 7,627,062	\$ 2,187,693	\$ 338,646	\$ 164,522,426

LANSING COMMUNITY COLLEGE
 Plant Funds
 Schedule of Budget and Expenses
Month Ending March 31, 2024

Plant Fund Classifications	Fiscal Year 2024 Allocation	Actual YTD Expenses Through 03/31/24 (75% of Fiscal Year)	Fiscal Year 2024 Percentage Expended
Capital Equipment	\$ 400,000	\$ 1,284,152	321.0%
Physical Plant Improvements	\$ 3,400,000	\$ 3,618,982	106.4%
Technology Infrastructure	\$ 2,800,000	\$ 1,851,853	66.1%
Total Expenses	\$ 6,600,000	\$ 6,754,987	102.3%

LANSING COMMUNITY COLLEGE
 Capital Projects
Month Ending March 31, 2024

Approved Capital Projects	Project Approved Budget	Cumulative Project Expenses	Outstanding Commitments	Uncommitted Balance
Capital Project 505 Capitol Avenue Building				
Construction Costs	\$ 7,000,000	\$ -	\$ -	\$ 7,000,000
Total 505 Capitol Avenue Bldg. Project	\$ 7,000,000	\$ -	\$ -	\$ 7,000,000
2019 Capital Project Parking Facilities				
Parking Facilities	\$ 47,834,000	\$ 47,636,541	\$ -	\$ 197,459
Total Parking Facilities Project	\$ 47,834,000	\$ 47,636,541	\$ -	\$ 197,459
2023 Capital Project Gannon Transfer Center				
Gannon Transfer Center	\$ 3,600,000	\$ -	\$ -	\$ 3,600,000
Total Gannon Transfer Center Project	\$ 3,600,000	\$ -	\$ -	\$ 3,600,000
2023 Capital Project WC Cyber Security Center				
WC Cyber Security Center	\$ 3,200,000	\$ -	\$ -	\$ 3,200,000
Total WC Cyber Security Center Project	\$ 3,200,000	\$ -	\$ -	\$ 3,200,000
2023 Capital Project Police Department Office				
Police Department Office	\$ 500,000	\$ -	\$ -	\$ 500,000
Total Police Department Office Project	\$ 500,000	\$ -	\$ -	\$ 500,000

Lansing Community College

Fiscal Year 2024

Month Ending March 31, 2024 External Community Sponsorships

Date	Organization	Invoice Description	Amount	Strategic Value of Investment
7/19/2023	Lansing Entertainment & Public Facilities Authority	2023 - 39th Annual Silver Bells in the City	\$ 1,000	This annual event strengthens the College's cooperative relationship with Downtown Lansing Inc. and exposes tri-county residents to the Downtown Campus.
8/3/2023	Athena WIN - Women's Interest Network	Evening of Empowerment	\$ 3,000	This partnership demonstrates the College's support for women, and its recognition of women who have had a significant impact within our community. The Athena tenants are used in the programming for the WISE mentees and mentors. The mentors and mentees attended this event and had an opportunity to network with professional women, including two LCC Trustees.
9/13/2023	Lansing Promise	2023-2024 Operational Funds	\$ 10,000	The College is a member of the Lansing Promise Zone Authority. This contribution demonstrates our commitment to diversity and inclusion which builds and enhances mutually beneficial relationships with community partners. Additionally, a number of Hope and Lansing Promise students enroll at LCC yearly.
9/20/2023	Xavier DeGroat Autism Foundation	Halloween for Autism Education	\$ 500	The College is actively working toward being a more friendly campus for students on the autism spectrum. We support events and activities that focus on autism awareness and eliminating barriers and biases that may prevent students from being successful.
10/9/2023	Turning Point of Lansing (TPOL)	Student program activities for September 2023 - June 2024	\$ 4,000	Based on the demographics of participants, TPOL knows that not all students will matriculate to/through a four-year institution. The College allows exposure and opportunity for success. The K-12 initiatives offered provides TPOL students with a variety of educational opportunities, including mentoring, assistance with scholarship applications, and information regarding unique learning opportunities outside of a university experience. TPOL anticipates continual growth in participants taking advantage of the opportunities provided by the engagement of the College and enrolling at LCC post- high school graduation.
10/10/2023	Capital Area College Access Network	2023-2024 Operational Funds	\$ 10,000	CapCAN is a community collaborative focused on making completion of post-secondary education an achievable reality for all residents in the capital area by fostering high educational aspirations through the alignment of our institutions and resources. From 2018-2022 CapCAN has helped facilitate more than 3,600 graduates from Ingham and Eaton counties enroll at LCC within 6 months of their graduation date.
1/4/2024	Eastside Neighborhood Organization (ENO)	3rd Annual Summer Fest	\$ 770	The College supports the community by building positive relationships and great neighborhoods with friendly and thriving businesses. Representatives from Human Resources, K-12 Operations, Technical Careers, the Arts & Sciences Division, Academic Success Coaches, and CapCAN were in attendance. Presence in the community is part of the college's enrollment strategy plan.
1/10/2024	Greater Lansing Area Martin Luther King Holiday Commission	MLK Day of Celebration	\$ 6,500	This is a sponsorship for the annual celebration of MLK Jr. and his contributions to civil rights. This furthers the College's relationship with businesses, economic groups, and the community. In addition, the sponsorship shows our commitment to diversity, equity, and inclusion.
2/14/2024	Divine Connections Religious and Community Dev Group	2024 Pastor's Salute & Scholarship Awards	\$ 1,500	Faith-based organizations are a vital part of Greater Lansing. Through the College's presence at the event, the college hopes to recruit from this community and showcase Dual Enrollment, High School Advantage, and Lansing Promise opportunities. Additionally, this sponsorship aligns with our commitment to diversity, equity, and inclusion.
2/19/2024	City of Lansing	2024 Mayors Ramadan Dinner	\$ 1,500	The College supports events that provide opportunity for the community to come together towards a common cause, such as food insecurity and inequity. This is an issue that causes barriers to degree completion; LCC students benefit from the efforts of the Greater Lansing Food Bank.
Total			\$ 38,770	

**Lansing Community College
Board of Trustees Summary Expenses
Month Ending March 31, 2024**

Description	Fiscal Year 2024 Budget	Fiscal Year 2024 Actuals
Salaries	\$ 108,800	\$ 90,036
Employee Benefits	\$ 50,700	\$ 19,148
Institutional Expenditures	\$ 4,500	\$ 840
Professional Fees	\$ 80,000	\$ 53,402
Purchased Services	\$ 15,000	\$ 9,945
Supplies	\$ 9,100	\$ 7,962
Travel, Training, and Conferences	\$ 75,000	\$ 53,747
TOTALS - Board of Trustees	\$ 343,100	\$ 235,081

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2024**

Date	Board Member	Amount	Description	Payee
Chargeback Telephone Phone				
1-Aug-23	General - Operations	\$ 31	Phone_2023_Jul	Lansing Community College
1-Sep-23	General - Operations	\$ 31	Phone_2023_Aug	Lansing Community College
1-Oct-23	General - Operations	\$ 31	Phone_2023_Sep	Lansing Community College
1-Nov-23	General - Operations	\$ 31	Phone_2023_Oct	Lansing Community College
1-Dec-23	General - Operations	\$ 31	Phone_2023_Nov	Lansing Community College
1-Jan-24	General - Operations	\$ 31	Phone_2023_Dec	Lansing Community College
1-Feb-24	General - Operations	\$ 32	Phone_2024_Jan	Lansing Community College
1-Mar-24	General - Operations	\$ 32	Phone_2024_Feb	Lansing Community College
31-Mar-24	General - Operations	\$ 32	Phone_2024_Mar_Accrual	Lansing Community College
Total		\$ 281		
Chargeback Print and Copy				
1-Aug-23	General - Operations	\$ 7	Materials Management Mailing_2023_Jul	Lansing Community College
1-Sep-23	General - Operations	\$ 3	Print Copy_2023_Aug	Lansing Community College
1-Oct-23	General - Operations	\$ 28	Materials Management Mailing_2023_Sep	Lansing Community College
1-Oct-23	General - Operations	\$ 39	Print Copy_2023_Sep	Lansing Community College
1-Nov-23	General - Operations	\$ 46	Print Copy_2023_Oct	Lansing Community College
1-Dec-23	General - Operations	\$ 81	Print Copy_2023_Nov	Lansing Community College
1-Jan-24	General - Operations	\$ 40	Print Copy_2023_Dec	Lansing Community College
1-Jan-24	General - Operations	\$ 50	Materials Management Print_2023_Dec	Lansing Community College
1-Feb-24	General - Operations	\$ 39	Print Copy_2024_Jan	Lansing Community College
1-Feb-24	General - Operations	\$ 12	Materials Management Print_2024_Jan	Lansing Community College
1-Mar-24	General - Operations	\$ 116	Materials Management Print_2024_Feb	Lansing Community College
1-Mar-24	General - Operations	\$ 98	Print Copy_2024_Feb	Lansing Community College
Total		\$ 559		
Grand Total		\$ 840	Institutional Expenses	
Audit Services				
21-Nov-23	General - Operations	\$ 15,085	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
13-Dec-23	General - Operations	\$ 13,148	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
18-Jan-24	General - Operations	\$ 5,608	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
15-Feb-24	General - Operations	\$ 6,659	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
14-Mar-24	General - Operations	\$ 12,902	Internal Audit Services	Baker Tilly Beers & Cutler, LLC
Total		\$ 53,402		
Grand Total		\$ 53,402	Professional Fees	
Advertising				
16-Aug-23	General - Operations	\$ 284	LSJ Ad Public Hearing on Budget	USA Today Network
18-Jan-24	General - Operations	\$ 510	Trustee Vacancy Advertisement	WWSJ Radio
27-Feb-24	General - Operations	\$ 1,897	Trustee Vacancy Advertisement	Gannett Michigan Localiq
Total		\$ 2,691		
Commercial Printing/Publication				
17-Aug-23	General - Operations	\$ 759	June 2023 Board Meeting Materials	Allegra Print Mail Lansing
11-Oct-23	General - Operations	\$ 1,475	September 2023 Board Meeting Materials	Allegra Print Mail Lansing
3-Dec-23	General - Operations	\$ 1,523	October 2023 Board Meeting Materials	Allegra Print Mail Lansing
11-Jan-24	General - Operations	\$ 1,523	November 2023 Board Meeting Materials	Allegra Print Mail Lansing
7-Feb-24	General - Operations	\$ 578	December 2023 Board Meeting Materials	Allegra Print Mail Lansing
2-Mar-24	General - Operations	\$ 699	January 2024 Board Meeting Materials	Allegra Print Mail Lansing
26-Mar-24	General - Operations	\$ 699	February 2024, Board Meeting Materials	Allegra Print Mail Lansing
Total		\$ 7,254		
Grand Total		\$ 9,945	Purchased Services	
Memberships				
1-Jul-23	General - Operations	\$ 7,300	Annual Membership Dues	Assn Of Comm College Trustees
Total		\$ 7,300		
Software and Site Licenses				
20-Oct-23	General - Operations	\$ 120	Renewal Of Dropbox For Board Of Trustees	Drop Box Inc
7-Feb-24	General - Operations	\$ 199	Editing Software	Wordrake
Total		\$ 319		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2024**

Date	Board Member	Amount	Description	Payee
Supplies				
17-Aug-23	General - Operations	\$ 206	Office Supplies	ODP Business Solutions
11-Oct-23	General - Operations	\$ 86	Office Supplies	Amazon
20-Jan-24	General - Operations	\$ 52	Office Supplies	Amazon
Total		\$ 344		
Grand Total		\$ 7,962	Supplies	
Travel Lodging				
17-Aug-23	A Mathews	\$ 557	MCCA Summer Conference	Grand Traverse Resort
17-Aug-23	R Proctor	\$ 557	MCCA Summer Conference	Grand Traverse Resort
17-Aug-23	L Thomas	\$ 579	MCCA Summer Conference	Grand Traverse Resort
17-Aug-23	S Vaive	\$ 1,048	MCCA Summer Conference	Grand Traverse Resort
10-Oct-23	R Proctor	\$ 152	MCCA Fall Board of Directors Meeting	R Proctor
12-Oct-23	A Abood	\$ (237)	ACCT Leadership Congress	Aria Resort
20-Oct-23	B Duncan	\$ 888	ACCT Leadership Congress	Aria Resort
2-Nov-23	L Thomas	\$ 888	ACCT Leadership Congress	Aria Resort
8-Nov-23	R Proctor	\$ 1,450	ACCT Leadership Congress	R Proctor
15-Nov-23	S Vaive	\$ 888	ACCT Leadership Congress	S Vaive
3-Dec-23	A Mathews	\$ 1,169	ACCT Leadership Congress	Aria Resort
21-Feb-24	S Vaive	\$ 1,526	ACCT National Legislative Summit	S Vaive
12-Mar-24	R Proctor	\$ 1,907	ACCT National Legislative Summit	Marriott Marquis Washington DC
12-Mar-24	A Mathews	\$ 1,907	ACCT National Legislative Summit	Marriott Marquis Washington DC
14-Mar-24	L Thomas	\$ 1,907	ACCT National Legislative Summit	Marriott Marquis Washington DC
14-Mar-24	L Hidalgo	\$ 1,144	ACCT National Legislative Summit	Marriott Marquis Washington DC
27-Mar-24	N Garcia	\$ 386	MCCA Summer Conference	Mission Point Resort
27-Mar-24	T Frazier	\$ 386	MCCA Summer Conference	Mission Point Resort
27-Mar-24	A Mathews	\$ 457	MCCA Summer Conference	Mission Point Resort
27-Mar-24	L Thomas	\$ 457	MCCA Summer Conference	Mission Point Resort
27-Mar-24	R Proctor	\$ 457	MCCA Summer Conference	Mission Point Resort
27-Mar-24	L Hidalgo	\$ 475	MCCA Summer Conference	Mission Point Resort
Total		\$ 18,949		
Travel Meal Allowance				
6-Sep-23	A Mathews	\$ 42	MCCA Summer Conference	A Mathews
6-Sep-23	L Thomas	\$ 42	MCCA Summer Conference	L Thomas
6-Sep-23	S Vaive	\$ 106	MCCA Summer Conference	S Vaive
23-Oct-23	B Duncan	\$ 151	ACCT Leadership Congress	B Duncan
8-Nov-23	L Thomas	\$ 137	ACCT Leadership Congress	L Thomas
8-Nov-23	A Mathews	\$ 257	ACCT Leadership Congress	A Mathews
8-Nov-23	R Proctor	\$ 112	ACCT Leadership Congress	R Proctor
15-Nov-23	S Vaive	\$ 268	ACCT Leadership Congress	S Vaive
21-Feb-24	S Vaive	\$ 174	ACCT National Legislative Summit	S Vaive
12-Mar-24	A Mathews	\$ 233	ACCT National Legislative Summit	A Mathews
13-Mar-24	L Hidalgo	\$ 71	ACCT National Legislative Summit	L Hidalgo
Total		\$ 1,590		
Travel Miscellaneous				
2-Nov-23	L Thomas	\$ 140	ACCT Leadership Congress	Wayne County Airport Auth
8-Nov-23	A Mathews	\$ 204	ACCT Leadership Congress	A Mathews
8-Nov-23	R Proctor	\$ 15	ACCT Leadership Congress	R Proctor
15-Nov-23	S Vaive	\$ 140	ACCT Leadership Congress	S Vaive
13-Mar-24	L Hidalgo	\$ 195	ACCT National Legislative Summit	L Hidalgo
Total		\$ 694		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2024**

Date	Board Member	Amount	Description	Payee
Travel Transportation				
11-Jul-23	L Thomas	\$ 667	ACCT Leadership Congress	Delta Air Lines
11-Jul-23	B Duncan	\$ 518	ACCT Leadership Congress	Delta Air Lines
17-Aug-23	A Abood	\$ 598	ACCT Leadership Congress	Delta Air Lines
17-Aug-23	R Proctor	\$ 379	ACCT Leadership Congress	American Airlines
17-Aug-23	A Mathews	\$ 553	ACCT Leadership Congress	American Airlines
20-Oct-23	B Duncan	\$ 35	ACCT Leadership Congress	Curb Mobility
20-Oct-23	B Duncan	\$ 50	ACCT Leadership Congress	Uber
2-Nov-23	A Mathews	\$ 20	ACCT Leadership Congress	Altour
2-Nov-23	R Proctor	\$ 218	ACCT Leadership Congress	American Airlines
8-Nov-23	R Proctor	\$ 30	ACCT Leadership Congress	R Proctor
8-Nov-23	A Mathews	\$ 73	ACCT Leadership Congress	A Mathews
15-Nov-23	S Vaive	\$ 663	ACCT Leadership Congress	S Vaive
31-Jan-24	A Abood	\$ (452)	ACCT Leadership Congress	A Abood
23-Feb-24	A Abood	\$ (265)	ACCT Leadership Congress	A Abood
7-Feb-24	L Thomas	\$ 399	ACCT National Legislative Summit	American Airlines
7-Feb-24	R Proctor	\$ 399	ACCT National Legislative Summit	American Airlines
7-Feb-24	A Mathews	\$ 399	ACCT National Legislative Summit	American Airlines
21-Feb-24	S Vaive	\$ 249	ACCT National Legislative Summit	S Vaive
Total		\$ 4,532		
Travel Registration Fees				
28-Nov-23	4 Trustees	\$ 2,952	MCCA Summer Conference	Michigan Community College Assn
21-Dec-23	4 Trustees	\$ 1,300	ACCT/MCCA Trustee Institute	Michigan Community College Assn
22-Dec-23	R Proctor	\$ 800	ACCT National Legislative Summit	Assn Of Comm College Trustees
22-Dec-23	A Mathews	\$ 800	ACCT National Legislative Summit	Assn Of Comm College Trustees
22-Dec-23	S Vaive	\$ 800	ACCT National Legislative Summit	Assn Of Comm College Trustees
22-Dec-23	L Thomas	\$ 800	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	B Duncan	\$ 1,035	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	L Hidalgo	\$ 1,235	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	N Garcia	\$ 1,235	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	T Frazier	\$ 1,235	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	A Mathews	\$ 1,235	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	L Thomas	\$ 1,235	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	R Proctor	\$ 1,235	ACCT National Legislative Summit	Assn Of Comm College Trustees
27-Mar-24	S Vaive	\$ 1,235	ACCT National Legislative Summit	Assn Of Comm College Trustees
Total		\$ 17,132		
Travel Mileage Expense				
6-Sep-23	R Proctor	\$ 240	MCCA Summer Conference	R Proctor
6-Sep-23	A Mathews	\$ 237	MCCA Summer Conference	A Mathews
6-Sep-23	L Thomas	\$ 238	MCCA Summer Conference	L Thomas
6-Sep-23	S Vaive	\$ 238	MCCA Summer Conference	S Vaive
10-Oct-23	R Proctor	\$ 143	MCCA Fall Board of Directors Meeting	R Proctor
8-Nov-23	L Thomas	\$ 130	ACCT National Legislative Summit	L Thomas
8-Nov-23	A Mathews	\$ 77	ACCT National Legislative Summit	A Mathews
15-Nov-23	S Vaive	\$ 121	ACCT National Legislative Summit	S Vaive
21-Feb-24	S Vaive	\$ 63	ACCT National Legislative Summit	S Vaive
13-Mar-24	L Hidalgo	\$ 399	ACCT National Legislative Summit	L Hidalgo
Total		\$ 1,886		
Meeting Expense				
9-Nov-23	General - Operations	\$ 228	Dinner at ACCT Leadership Congress	Javiers Las Vegas LLC
3-Dec-23	General - Operations	\$ 107	Board Meeting Snacks	Meijer
12-Dec-23	General - Operations	\$ 362	November 7, 2023 Board Retreat	Kellogg Hotel & Conference Center
20-Dec-23	General - Operations	\$ 587	December 11, 2023 Board Meeting Dessert Reception	A Catered Affair
9-Jan-24	General - Operations	\$ 399	September 18, 2023 Board Meeting	Lansing Catering
9-Jan-24	General - Operations	\$ 363	October 23, 2023 Board Meeting	Lansing Catering
25-Jan-24	General - Operations	\$ 348	January 22, 2024 Board Meeting	A Catered Affaire
25-Jan-24	General - Operations	\$ 403	February 19, 2024 Board Meeting	A Catered Affaire
15-Feb-24	General - Operations	\$ 436	January 29, 2024 Special Board Meeting	A Catered Affaire
23-Feb-24	General - Operations	\$ 85	2024 National Legislative Summit	Michigan Community College Assn
23-Feb-24	General - Operations	\$ 310	2023 Fall Board Of Directors Meeting	Michigan Community College Assn
6-Mar-24	General - Operations	\$ 603	November 13, 2023 Board Meeting	Lansing Catering LLC
12-Mar-24	General - Operations	\$ 170	2023 ACCT MI Delegation Networking Reception	Michigan Community College Assn
Total		\$ 4,401		

**Lansing Community College
Board of Trustees Non Labor Detail Expenses
Month Ending March 31, 2024**

Date	Board Member	Amount	Description	Payee
Event Expense				
21-Aug-23	General - Operations	\$ 1,125	Fall Kickoff Food Truck	Big Cheezy Grill
11-Sep-23	General - Operations	\$ 1,404	Fall Kickoff Food Truck	Captains Wood Fired Pies
11-Sep-23	General - Operations	\$ 895	Fall Kickoff Food Truck	Happy Bowl
13-Sep-23	General - Operations	\$ 540	Fall Kickoff Food Truck	Kona Ice
27-Sep-23	General - Operations	\$ 599	Fall Kickoff Food	Lansing Catering LLC
Total		\$ 4,563		
	Grand Total	\$ 53,747	Travel, Training, And Conferences	
	Grand Total	\$ 125,897	Non Labor Expenses	