

LANSING COMMUNITY COLLEGE
 General Fund
 Operating Revenues, Expenses, and Transfers: Adopted Budget and Actual
 April 2017 Financial Review

	CURRENT YEAR				PRIOR YEAR				Percentage Point Variance FY 2017 Percent of Budget Posted to FY 2016 Percent of Actual
	Fiscal Year 2017 Period Ending April 30, 2017 (83% of fiscal year)				Fiscal Year 2016 Period Ending April 30, 2016 (83% of fiscal year)				
	Adopted Budget	Actual YTD Through 4/30/17	Balance	Percent Recognized	Total Actual FY 2016	Actual YTD Through 4/30/16	Balance	Percent Recognized	
<i>Revenues</i>									
1 State Appropriations	\$ 32,176,000	\$ 27,103,542	\$ 5,072,458	84.2%	\$ 31,545,505	\$ 26,330,805	\$ 5,214,700	83.5%	0.8
2 Property Taxes, Net of Estimated Uncollectible	\$ 38,973,000	\$ 32,950,719	\$ 6,022,281	84.5%	\$ 39,207,101	\$ 32,250,490	\$ 6,956,611	82.3%	2.3
3 Tuition & Fees, Net of Estimated Uncollectible	\$ 53,280,000	\$ 45,280,453	\$ 7,999,547	85.0%	\$ 46,840,847	\$ 43,441,180	\$ 3,399,667	92.7%	(7.8)
4 Other Revenues	\$ 2,702,500	\$ 2,781,060	\$ (78,560)	102.9%	\$ 4,017,039	\$ 1,931,870	\$ 2,085,169	48.1%	54.8
Total Revenues	\$ 127,131,500	\$ 108,115,775	\$ 19,015,725	85.0%	\$ 121,610,492	\$ 103,954,345	\$ 17,656,147	85.5%	(0.4)
<i>Expenses</i>									
5 Salaries & Wages	\$ 60,001,600	\$ 45,883,647	\$ 14,117,953	76.5%	\$ 55,330,429	\$ 46,372,016	\$ 8,958,414	83.8%	(7.3)
6 Employee Benefits	\$ 25,371,700	\$ 19,008,125	\$ 6,363,575	74.9%	\$ 24,053,176	\$ 19,416,440	\$ 4,636,737	80.7%	(5.8)
Total Salaries and Benefits	\$ 85,373,300	\$ 64,891,772	\$ 20,481,528	76.0%	\$ 79,383,606	\$ 65,788,455	\$ 13,595,150	82.9%	(6.9)
<i>Other Operating Expenses</i>									
7 Services & Supplies	\$ 21,175,200	\$ 16,035,026	\$ 5,140,174	75.7%	\$ 21,306,927	\$ 16,114,828	\$ 5,192,099	75.6%	0.1
8 Institutional Scholarships	\$ 1,423,000	\$ 1,171,654	\$ 251,346	82.3%	\$ 1,279,776	\$ 1,214,265	\$ 65,512	94.9%	(12.5)
9 Child Care Scholarships	\$ 275,000	\$ 237,603	\$ 37,397	86.4%	\$ 235,825	\$ 200,375	\$ 35,450	85.0%	1.4
Total Other Operating Expenses	\$ 22,873,200	\$ 17,444,284	\$ 25,910,444	76.3%	\$ 22,822,528	\$ 17,529,468	\$ 5,293,061	76.8%	(0.5)
10 Contingency	\$ 1,271,000	\$ -	\$ 1,271,000	0.0%	\$ -	\$ -	\$ -	0.0%	-
Total Expenses	\$ 109,517,500	\$ 82,336,056	\$ 27,181,444	75.2%	\$ 102,206,134	\$ 83,317,923	\$ 18,888,211	81.5%	(6.3)
<i>Transfers (In)/Out</i>									
11 Grant Match	\$ 1,094,000	\$ 424,099	\$ 669,901	38.8%	\$ 991,539	\$ 605,332	\$ 386,207	61.0%	(22.3)
12 Capital Equipment	\$ 1,100,000	\$ 1,100,000	\$ -	100.0%	\$ 1,000,000	\$ 1,000,000	\$ -	100.0%	-
13 Debt Service	\$ 8,908,000	\$ 8,908,000	\$ -	100.0%	\$ 8,581,000	\$ 8,581,000	\$ -	100.0%	-
14 Physical Plant Improvement	\$ 3,062,000	\$ 3,062,000	\$ -	100.0%	\$ 3,262,000	\$ 3,062,000	\$ 200,000	93.9%	6.1
15 Technology Infrastructure	\$ 2,900,000	\$ 2,900,000	\$ -	100.0%	\$ 2,900,000	\$ 2,900,000	\$ -	100.0%	-
16 Technology Fee	\$ 325,000	\$ 286,893	\$ 38,107	88.3%	\$ 321,333	\$ 316,005	\$ 5,328	98.3%	(10.1)
17 Other Transfers	\$ 225,000	\$ 225,000	\$ -	100.0%	\$ 1,156,735	\$ -	\$ 1,156,735	0.0%	100.0
Total Transfers	\$ 17,614,000	\$ 16,905,992	\$ 708,008	96.0%	\$ 18,212,607	\$ 16,464,337	\$ 1,748,270	90.4%	5.6
Total Revenues	\$ 127,131,500	\$ 108,115,775	\$ 19,015,725	85.0%	\$ 121,610,492	\$ 103,954,345	\$ 17,656,147	85.5%	(0.4)
Total Expenses & Transfers	\$ 127,131,500	\$ 99,242,048	\$ 27,889,452	78.1%	\$ 120,418,740	\$ 99,782,260	\$ 20,636,480	82.9%	(4.8)
Net Change in Unrestricted Fund Balance	\$ -	\$ 8,873,726	\$ 8,873,726		\$ 1,191,752	\$ 4,172,085	\$ 2,980,334		
Unrestricted General Fund Balance Beginning of Period	\$ 18,683,444	\$ 19,875,194	\$ 1,191,750		\$ 18,683,442	\$ 18,683,442	\$ -		
Unrestricted General Fund Balance End of Period	\$ 18,683,444	\$ 28,748,920	\$ 10,065,476		\$ 19,875,194	\$ 22,855,527	\$ 2,980,334		

LANSING COMMUNITY COLLEGE

General Fund

Operating Expenses: Adopted Budget and Actual Expenses
April 2017 Financial Review

	CURRENT YEAR			PRIOR YEAR			Percentage Point Variance FY 2017 Percent of Budget Posted to FY 2016 Percent of Actual
	Fiscal Year 2017 Period Ending April 30, 2017 (83% of fiscal year)			Fiscal Year 2016 Period Ending April 30, 2016 (83% of fiscal year)			
	Adopted Budget	Actual YTD Through 4/30/17	Percent Recognized	Total Actual FY 2016	Actual YTD Through 4/30/16	Percent Recognized	
<i>Operating Expenses - Divisions</i>							
1 Academic Affairs	\$ 4,267,300	\$ 2,760,602	64.7%	\$ 4,256,593	\$ 3,425,770	80.5%	(15.8)
2 Administrative Services	\$ 11,793,900	\$ 9,318,412	79.0%	\$ 11,863,872	\$ 9,324,208	78.6%	0.4
3 Advancement & External Affairs	\$ 3,242,200	\$ 2,238,579	69.0%	\$ 3,048,011	\$ 2,242,570	73.6%	(4.5)
4 Arts & Sciences	\$ 26,687,800	\$ 20,957,906	78.5%	\$ 26,264,300	\$ 21,820,143	83.1%	(4.5)
5 Board of Trustees	\$ 273,800	\$ 183,784	67.1%	\$ 250,322	\$ 220,028	87.9%	(20.8)
6 Community Education & Workforce Dvlpmnt	\$ 3,576,900	\$ 2,789,952	78.0%	\$ 3,442,322	\$ 2,753,414	80.0%	(2.0)
8 Executive Office	\$ 3,277,200	\$ 2,654,660	81.0%	\$ 3,219,871	\$ 2,604,148	80.9%	0.1
7 Financial Services	\$ 5,366,000	\$ 4,475,872	83.4%	\$ 5,229,636	\$ 4,253,303	81.3%	2.1
9 Health & Human Services	\$ 11,453,200	\$ 8,647,784	75.5%	\$ 10,789,777	\$ 8,979,608	83.2%	(7.7)
10 Human Resources	\$ 1,969,000	\$ 1,445,191	73.4%	\$ 1,722,275	\$ 1,402,840	81.5%	(8.1)
11 Information Technology Services	\$ 10,429,000	\$ 8,118,250	77.8%	\$ 9,956,757	\$ 7,985,471	80.2%	(2.4)
12 Student Affairs	\$ 13,514,500	\$ 9,192,196	68.0%	\$ 11,194,749	\$ 9,222,786	82.4%	(14.4)
13 Technical Careers	\$ 10,697,700	\$ 8,143,612	76.1%	\$ 9,452,046	\$ 7,668,994	81.1%	(5.0)
Total all Divisions	\$ 106,548,500	\$ 80,926,799	76.0%	\$ 100,690,533	\$ 81,903,283	81.3%	(5.4)
<i>Operating Expenses - Account</i>							
14 Full-Time Administrator	\$ 15,977,900	\$ 12,060,616	75.5%	\$ 13,793,202	\$ 11,253,482	81.6%	(6.1)
15 Part-Time Administrator	\$ 776,000	\$ 670,987	86.5%	\$ 859,770	\$ 730,341	84.9%	1.5
16 Full-Time Faculty	\$ 15,526,800	\$ 12,103,195	78.0%	\$ 14,518,251	\$ 12,212,719	84.1%	(6.2)
17 Part-Time Faculty	\$ 14,157,400	\$ 10,983,122	77.6%	\$ 13,942,827	\$ 11,987,077	86.0%	(8.4)
18 Full-Time Support	\$ 9,171,000	\$ 7,095,310	77.4%	\$ 8,575,699	\$ 7,083,670	82.6%	(5.2)
19 Part-Time Support	\$ 2,376,200	\$ 1,819,606	76.6%	\$ 2,101,012	\$ 1,770,356	84.3%	(7.7)
20 Student	\$ 2,016,300	\$ 1,150,811	57.1%	\$ 1,539,669	\$ 1,334,371	86.7%	(29.6)
Total Salaries and Wages	\$ 60,001,600	\$ 45,883,647	76.5%	\$ 55,330,429	\$ 46,372,016	83.8%	(7.3)
21 Employee Benefits	\$ 25,371,700	\$ 19,008,125	74.9%	\$ 24,053,176	\$ 19,416,440	80.7%	(5.8)
22 Non-Capital Equipment	\$ 112,300	\$ 106,104	94.5%	\$ 254,725	\$ 45,926	18.0%	76.5
23 Institutional Expenses	\$ 2,255,400	\$ 1,706,532	75.7%	\$ 2,021,498	\$ 1,727,722	85.5%	(9.8)
24 Utilities	\$ 3,299,100	\$ 2,866,823	86.9%	\$ 3,516,049	\$ 2,668,979	75.9%	11.0
25 Professional Services	\$ 1,381,000	\$ 883,811	64.0%	\$ 1,593,100	\$ 1,037,933	65.2%	(1.2)
26 Purchased Services	\$ 3,567,800	\$ 2,427,799	68.0%	\$ 3,941,794	\$ 2,952,420	74.9%	(6.9)
27 Rental Expense	\$ 897,500	\$ 687,301	76.6%	\$ 853,261	\$ 752,343	88.2%	(11.6)
28 Repair and Maintenance	\$ 1,682,800	\$ 1,304,500	77.5%	\$ 1,671,033	\$ 1,274,185	76.3%	1.3
29 Supplies	\$ 6,774,000	\$ 5,209,208	76.9%	\$ 6,339,775	\$ 4,839,687	76.3%	0.6
30 Travel, Training and Conferences	\$ 1,205,300	\$ 842,949	69.9%	\$ 1,115,693	\$ 815,633	73.1%	(3.2)
Total Services and Supplies	\$ 21,175,200	\$ 16,035,026	75.7%	\$ 21,306,927	\$ 16,114,828	75.6%	0.1
Total Division Operating Expenses	\$ 106,548,500	\$ 80,926,799	76.0%	\$ 100,690,533	\$ 81,903,283	81.3%	(5.4)

LANSING COMMUNITY COLLEGE
Statement of Net Position
As of April 30, 2017

		Current Fiscal Year 2017	Prior Fiscal Year 2016
1	Current Assets:		
2	Cash and Cash Equivalents	\$ 13,830,044	\$ 33,206,054
3	Short-Term Investments	\$ 29,574,943	\$ 22,560,534
4	Property Taxes Receivable, Net of Est Uncollectible	\$ 1,505,344	\$ 1,268,430
5	State Appropriations Receivable	\$ 11,519,022	\$ 11,377,531
6	Federal and State Grants Receivable	\$ 1,703,659	\$ 699,869
7	Accounts Receivable, Net of Est Uncollectible	\$ 7,745,669	\$ 7,415,581
8	Inventories	\$ 171,833	\$ 238,005
9	Prepaid Expenses	\$ 861,386	\$ 438,344
10	Due from Component Unit	\$ 31,963	\$ 13,834
	Total Current Assets	\$ 66,943,863	\$ 77,218,182
	Noncurrent Assets:		
11	Long-Term Investments	\$ 8,191,597	\$ 5,078,911
12	Capital Assets, Net of Accum Depr	\$ 200,920,518	\$ 199,700,995
	Total Noncurrent Assets	\$ 209,112,116	\$ 204,779,906
	Total Assets	\$ 276,055,979	\$ 281,998,088
	Deferred Outflow of Resources:		
13	Deferred Charge on Refunding	\$ 831,639	\$ 997,967
14	Deferred Pension Amounts	\$ 14,002,164	\$ 18,050,453
15	Total Deferred Outflows of Resources	\$ 14,833,803	\$ 19,048,420
	Current Liabilities:		
16	Accounts Payable	\$ 2,429,446	\$ 1,874,457
17	Accrued Interest Payable	\$ 465,461	\$ 560,996
18	Accrued Payroll and Other Compensation	\$ 6,129,797	\$ 4,667,258
19	Unearned Revenue	\$ 18,116,879	\$ 18,001,586
20	Current Portion of Long-Term Debt Obligations	\$ 3,875,000	\$ 6,115,000
21	Accrued Vacation	\$ 1,615,870	\$ 1,560,803
22	Total Current Liabilities	\$ 32,632,454	\$ 32,780,099
	Noncurrent Liabilities:		
23	Bonds Payable	\$ 65,207,530	\$ 69,248,858
24	Net Pension Liability	\$ 134,564,773	\$ 123,194,232
25	Total Noncurrent Liabilities	\$ 199,772,303	\$ 192,443,090
	Total Liabilities	\$ 232,404,757	\$ 225,223,189
26	Deferred Inflow of Resources - Pension Amounts	\$ 5,425,039	\$ 13,619,219
27	Net Position:		
	Invested in Capital Assets, Net of Related Debt	\$ 132,669,628	\$ 125,335,104
	Restricted for Restricted Fund Activities	\$ 88,274	\$ -
	Unrestricted	\$ (79,697,916)	\$ (63,131,004)
	Total Net Position	\$ 53,059,986	\$ 62,204,100

**Lansing Community College
Investments
As of April 30, 2017**

Cash & Cash Equivalents

Account	Cash Balance	Yield	Estimated Annual Income
Chase - Checking	\$ 9,514,477	0.00%	\$ -
Chase - Savings	\$ 4,315,567	0.03%	\$ 1,295
Total	\$ 13,830,044		\$ 1,295

Short Term (< one year)

Account	Market Value	Yield	Estimated Annual Income
CDARs Mercantile Bank of Michigan	\$ 6,086,154	0.20%	\$ 12,172
CDARs First National Bank of Michigan	\$ 8,194,862	0.25%	\$ 20,487
ICS First National Bank of Michigan	\$ 15,153,567	0.15%	\$ 22,730
ICS Mercantile Bank of Michigan	\$ 140,360	0.15%	\$ 211
Total	\$ 29,574,943		\$ 55,600

Long Term (> one year)

Account	Market Value	Yield	Estimated Annual Income
CDARS First National Bank of Michigan	\$ 8,191,597	0.55%	\$ 45,054
Total	\$ 8,191,597		\$ 45,054

LANSING COMMUNITY COLLEGE
Statement of Revenues, Expenses and Changes in Net Position
Period Ending April 30, 2017

	Current Year-to-Date Actual	General Fund	Pension Liability Fund	Designated Funds	Auxiliary Service Funds	Restricted Funds	Plant Funds
Revenue:							
Operating Revenue:							
Tuition & Fees, Net of Estimated Uncollectible	\$ 46,654,616	\$ 45,280,453	\$ -	\$ (6,630)	\$ 1,379,812	\$ 982	\$ -
Federal Grants and Contracts	\$ 2,818,400	\$ -	\$ -	\$ -	\$ -	\$ 2,818,400	\$ -
State Grants and Contracts	\$ 6,154,294	\$ -	\$ -	\$ -	\$ -	\$ 1,753,995	\$ 4,400,299
Local Grants and Contracts	\$ 752,098	\$ -	\$ -	\$ -	\$ -	\$ 752,098	\$ -
Sales and Services of Auxiliary Activities	\$ 1,000,042	\$ -	\$ -	\$ -	\$ 1,000,042	\$ -	\$ -
Michigan New Jobs Training Programs	\$ 1,345,673	\$ -	\$ -	\$ -	\$ -	\$ 1,345,673	\$ -
Miscellaneous	\$ 3,785,338	\$ 2,656,735	\$ -	\$ -	\$ 264,642	\$ 439,442	\$ 424,520
Total Operating Revenue	\$ 62,510,462	\$ 47,937,188	\$ -	\$ (6,630)	\$ 2,644,496	\$ 7,110,589	\$ 4,824,819
Expenses:							
Operating Expenses:							
Instruction	\$ 32,201,701	\$ 31,677,364	\$ -	\$ 11,642	\$ 11,499	\$ 490,671	\$ 10,525
Instructional Support	\$ 14,955,703	\$ 12,698,748	\$ -	\$ 34,034	\$ 78,201	\$ 2,130,231	\$ 14,489
Student Services	\$ 27,202,678	\$ 9,636,770	\$ -	\$ 928	\$ 3,019	\$ 17,561,961	\$ -
Public Services	\$ 2,338,144	\$ 607,853	\$ -	\$ -	\$ 12,165	\$ 1,718,126	\$ -
Operation and Maintenance of Plant	\$ 13,418,274	\$ 9,050,398	\$ -	\$ -	\$ 762,024	\$ 23,944	\$ 3,581,909
Information Technology	\$ 8,589,463	\$ 8,036,945	\$ -	\$ 228,090	\$ (389,784)	\$ 5,509	\$ 708,702
Institutional Administration	\$ 16,382,673	\$ 10,627,978	\$ -	\$ 90,195	\$ 1,577,508	\$ 4,086,992	\$ -
Depreciation	\$ 7,141,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,141,603
Total Operating Expenses	\$ 122,230,239	\$ 82,336,056	\$ -	\$ 364,889	\$ 2,054,632	\$ 26,017,435	\$ 11,457,228
Operating Income (Loss)	\$ (59,719,778)	\$ (34,398,869)	\$ -	\$ (371,520)	\$ 589,864	\$ (18,906,845)	\$ (6,632,408)
Non-operating Revenue (Expenses):							
State Appropriations	\$ 30,857,369	\$ 27,103,542	\$ -	\$ -	\$ -	\$ 3,753,827	\$ -
Property Taxes, Net of Estimated Uncollectible	\$ 32,950,719	\$ 32,950,719	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 124,326	\$ 124,326	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Capital Asset - Related Debt	\$ (2,792,741)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,792,741)
PELL	\$ 14,947,956	\$ -	\$ -	\$ -	\$ -	\$ 14,947,956	\$ -
Net Non-operating Revenue (Expenses)	\$ 76,087,628	\$ 60,178,587	\$ -	\$ -	\$ -	\$ 18,701,783	\$ (2,792,741)
Income (Loss) Before Transfers	\$ 16,367,851	\$ 25,779,718	\$ -	\$ (371,520)	\$ 589,864	\$ (205,063)	\$ (9,425,150)
Transfers In/(Out), Net	\$ -	\$ (16,905,992)	\$ -	\$ 286,893	\$ (707,534)	\$ 429,837	\$ 16,896,796
Capitalization of Fixed Assets From Non-Plant Funds	\$ -	\$ -	\$ -	\$ (196,408)	\$ (390,987)	\$ (136,500)	\$ 723,895
Net Increase (Decrease) in Net Position	\$ 16,367,851	\$ 8,873,726	\$ -	\$ (281,035)	\$ (508,657)	\$ 88,274	\$ 8,195,542
Net Position:							
Beginning of Year	\$ 36,692,135	\$ 19,875,195	\$ (125,987,647)	\$ 1,571,233	\$ 3,469,786	\$ -	\$ 137,763,568
Net Position End of Year	\$ 53,059,986	\$ 28,748,921	\$ (125,987,647)	\$ 1,290,198	\$ 2,961,129	\$ 88,274	\$ 145,959,110

LANSING COMMUNITY COLLEGE
Plant Funds
Statement of Expenses and Transfers
Period Ending April 30, 2017

	Fiscal year 2017			Fiscal year 2016		
	Year-to-Date Actual Expenses	Year-to-Date Actual Transfers	% Expended	Total Actual Expenses FY 2016	Actual YTD Expenses Through 4/30/16	% Expended
Plant Fund Classifications:						
Capital Equipment	\$ 1,042,065	\$ 1,100,000	95%	\$ 768,719	\$ 959,630	80%
Debt Service Principal & Interest	\$ 8,907,741	\$ 8,908,000	100%	\$ 8,595,503	\$ 8,387,027	102%
Physical Plant Improvements	\$ 3,853,707	\$ 3,062,000	126%	\$ 2,390,690	\$ 3,178,417	75%
Technology Infrastructure	\$ 1,443,931	\$ 2,900,000	50%	\$ 1,971,291	\$ 2,380,697	83%
Total Expenses	\$ 15,247,444	\$ 15,970,000	95%	\$ 13,726,203	\$ 14,905,771	92%

LANSING COMMUNITY COLLEGE
Capital Projects
Period Ending April 30, 2017

	Project Approved Budget	Cumulative Project Expenses	Available Balance
Capital Project: Media Upgrade			
Construction Costs	\$ 2,507,800	\$ 2,449,531	\$ 58,269
Contingency	\$ 125,400	\$ -	\$ 125,400
Totals	\$ 2,633,200	\$ 2,449,531	\$ 183,669
Capital Project: Campuswide Tree & Landscape Improvements			
Construction Costs	\$ 2,610,000	\$ 2,639,731	\$ (29,731)
Contingency	\$ 290,000	\$ -	\$ 290,000
Totals	\$ 2,900,000	\$ 2,639,731	\$ 260,269
Capital Project: 505 Capitol Avenue Building			
Construction Costs	\$ 1,620,000	\$ -	\$ 1,620,000
Contingency	\$ 180,000	\$ -	\$ 180,000
Totals	\$ 1,800,000	\$ -	\$ 1,800,000
Community College Skilled Trades Equipment Program			
State Grant - Equipment	\$ 5,000,000	\$ 4,647,943	\$ 352,057
Construction Costs - Required Match	\$ 1,600,000	\$ 1,600,000	\$ -
Construction Costs - Additional Match	\$ 2,140,000	\$ 2,199,792	\$ (59,792)
Contingency	\$ 60,000	\$ -	\$ 60,000
Totals	\$ 8,800,000	\$ 8,447,735	\$ 352,265

LANSING COMMUNITY COLLEGE
Vendor Payments \$10,000 and Over
April 2017

Board Resolution: Resolved that, until further directions of the Board, the Board and Chair shall be informed monthly of all College expenditures over \$10,000 during the previous month. Excluded are payments to union-represented faculty and staff, scholarships, grants, insurance and utilities.

Date	Vendor	Amount	Description
28-Apr-17	Accident Fund Holdings Inc.	18,000.00	Accident Fund Parking Ramp Lease Space - May 2017
30-Apr-17	Amazon.com	11,264.66	LCC card purchases-April
12-Apr-17	CDW Government	47,495.00	23 Hewlett Packard Z440 Workstations
12-Apr-17	CDW Government	284,800.00	200 Hewlett Packard 840 Computers
12-Apr-17	City of Lansing	11,625.00	North Capitol Parking Ramp - 150 Spaces - May 2017
19-Apr-17	Estabrook, Barry	13,750.00	Speaking Engagements, Book Signing, and Classroom Visits (Author of Tomatoland) 4/05/17 - 4/06/17
19-Apr-17	General Motors	204,448.15	Michigan New Jobs Training Program External Training Company Reimbursement
21-Apr-17	Global Building Maintenance	19,410.00	Campus Wide Window Cleaning Services-Spring 2017
21-Apr-17	Granger Construction Co	194,824.80	Gannon Building Locker Room (Room 2) Work through 3/31/17
30-Apr-17	Graybar Electric Company	18,149.79	LCC card purchases-April
28-Apr-17	Gretchen's House Inc.	94,625.00	ELCC Management Fees - May 2017
12-Apr-17	Harley Ellis Devereaux	30,103.20	Architectural Services for Center for Manufacturing Excellence Addition- Phases II & III 1/30/17 - 2/26/17
28-Apr-17	Howell Public Schools	16,145.04	Lease Option for May 2017
21-Apr-17	Logicalis Inc.	12,540.00	12 Power Supply Units for 12 48Port Network Switches
21-Apr-17	Logicalis Inc.	14,400.00	12 10Gig Network Modules to Connect Switches to Core Network
21-Apr-17	Logicalis Inc.	57,408.00	12 48Port Cisco Network Switches to Connect Data Drops in Network Closets
28-Apr-17	Louis J. Eyde Family, LLC	31,377.50	Lease-LCC East-2827 Eyde Pkwy - May 2017
21-Apr-17	Matrix Consulting Engineers Incorporated	13,471.50	Professional Mechanical Preliminary Design Services for Improvements 1/01/17 - 3/31/17
21-Apr-17	MAYOTTE group Architects	10,767.05	Architectural Services for Improvements Preliminary Designs through 3/25/17
30-Apr-17	Michigan Supply Company	10,739.33	LCC card purchases-April
26-Apr-17	Moore Trosper Construction Company	14,715.00	Main Campus Concrete Replacement Project Work through 3/31/17
19-Apr-17	Niowave	35,603.67	Michigan New Jobs Training Program External Training Company Reimbursement
19-Apr-17	OmniUpdate Inc.	21,600.00	Addition of Templates and Modules in OmniUpdate Campus
12-Apr-17	Spirion LLC	45,463.00	Subscription Renewal 4/24/17 - 4/23/19
12-Apr-17	Stiles Lawn, Landscape & Snow Removal	29,965.92	Grounds Maintenance. MC, WC, Shigemato Garden & Airports - April 2017
14-Apr-17	Wound Care Education Institute Inc.	13,300.00	Contracted Training Instruction for Skin and Wound Care Certification 11/07/16 - 11/11/16

LANSING COMMUNITY COLLEGE
Revenue and Expense Account Information

Exhibit	Line	Account Title	Exhibit	Line	Account Title
		REVENUES			
A	1	State Appropriations			
A	2	Property Taxes, Net of Estimated Uncollectible			
A	3	Tuition and Fees, Net of Estimated Uncollectible			
A	4	Other Revenues			
		County School District Programs			
		Gain on Sale of Fixed Assets			
		Investment Income/Interest			
		Classroom Supplies			
		EXPENSES			
B	22	Non-Capital Equipment			
		Building/Improvements <\$5,000			
		Furniture < \$5,000			
		Equipment < \$5,000			
		Instructional Equipment <\$5,000			
		Operational Equipment <\$5,000			
		Tech Equipment/Computers <\$5,000			
B	23	Institutional Expenses			
		Bond Administrative Expenses			
		Chargebacks			
		Indirect Cost Expense			
		Mail			
		Property Taxes			
		Telecommunication			
		Bank Service Charges			
		Cost Share Expense			
		Contributions and Sponsorships			
B	24	Utilities			
		Electricity			
		Gas			
		Steam			
		Water			
		Cable Television			
B	25	Liability Insurance			
B	26	Professional Services			
		Adm/Management Consulting			
		Architect/Engineering Services			
		Audit Services			
		Election Costs			
		Government Relations Consulting			
		Legal Consultant			
			B	26	Professional Services (Cont.)
					Collection Fees
					Professional Testing Fees
					Meeting Presenters Honorarium
			B	27	Purchased Services
					Advertising
					Commercial Printing/Publication
					Curriculum Development/Contracted
					Direct Instruction/Contracted
					Equipment Moving
					Instructional Support/Contracted
					Service Contracts
					Technical Support
					Temporary Help/Agency
					Miscellaneous Purchased Services
			B	28	Rental Expense
					Building Rentals
					Equipment Rentals
					Other Rentals
					Vehicle Rentals
			B	29	Repair and Maintenance
					Building Maintenance Contracts
					Building Repairs
					Equipment Repairs
					Equipment Service Contracts
					Repair and Maintenance
					Vehicle Repair and Maintenance
					Grounds Maintenance
			B	30	Supplies
					Fuel College Vehicles
					Memberships
					Reference Books
					Software and Site Licenses
					Subscriptions
					Supplies
					Course Textbooks
			B	31	Travel, Training and Conferences
					Travel Lodging
					Travel Meal Allowance
					Travel Miscellaneous
					Travel Transportation
					Registration Fees
					Meeting Expense
					Travel Mileage
					Event Expense

LANSING COMMUNITY COLLEGE
Asset, Liability and Net Position Account Information

Exhibit	Line	Account Title	Exhibit	Line	Account Title
		ASSETS			LIABILITIES
C	1	CURRENT ASSETS	C	16	CURRENT LIABILITIES
C	2	Cash and Cash Equivalents (See Exhibit D)	C	17	Accounts Payable
		Checking Accounts			Accounts Payable
		Savings Accounts			Student Payables
C	3	Short-Term Investments (See Exhibit D)			Escheat Payable
		Investment Accounts			Sales Tax
		Certificates of Deposit	C	18	Accrued Interest Payable
C	4	Property Taxes Receivable, Net	C	19	Accrued Payroll and Other Compensation
C	5	State Appropriations Receivable			Accrued Salaries and Wages
C	6	Federal and State Grants Receivable			Accrued FICA
C	7	Accounts Receivable, Net			Income Tax Withholdings
		Tuition and Fees			Employee Deductions
		Non-Student Accounts Receivable			Retirement Contributions
C	8	Inventories			Long Term Disability Insurance
C	9	Prepaid Expenses			Life Insurance
		Prepaid Travel			Tuition Benefits
		Prepaid Expenses			Workers Compensation
C	10	Due from Component Units	C	20	Unearned Revenue
					Deferred Tuition Revenue
					Accounts Payable Prepayments
					Unapplied Grants
			C	21	Current Portion of Debt Obligations
		NON CURRENT ASSETS	C	22	Accrued Vacation
C	11	Long-Term Investments (See Exhibit I)	C	23	Long-Term Debt Obligations
		Certificates of Deposit		24	Bonds Payable
				25	Net Pension Liability
C	12	Property, Net of Accumulated Depreciation	C	26	Deferred Inflow of Resources - Pension Amounts
		Land and Improvements			
		Buildings and Improvements	C	27	NET POSITION
		Furniture			Invested in Capital Assets, Net of Related Debt
C	12	Equipment, Net of Accumulated Depreciation			Restricted for Restricted Fund Activities
		Instructional Equipment			Unrestricted Net Position
		Operational Equipment			
		Technology Equipment and Computers			
		Vehicles			
C	13	Deferred Outflow of Resources			
	14	Deferred Charge on Refunding Bonds			
	15	Deferred Outflow of Resources - Contributions			
	15	Deferred Outflow of Resources - Assumptions			

**LANSING COMMUNITY COLLEGE
Organization to Division Crosswalk**

Org #	Organization Title	Division
12112	Centre for Engaged Inclusion	Academic Affairs
12113	LUCERO	Academic Affairs
12512	K-12 Relations Department	Academic Affairs
12513	High School Diploma Completion Initiative	Academic Affairs
12514	The Early College	Academic Affairs
12521	Academic Senate	Academic Affairs
20620	Student Life	Academic Affairs
30100	University Center	Academic Affairs
40001	Academic Affairs Administration	Academic Affairs
40010	e-Learning	Academic Affairs
40015	Center for Data Science	Academic Affairs
40100	Center for Teaching Excellence	Academic Affairs
50001	Administrative Services Division Administration	Administrative Services
50100	Materials Management	Administrative Services
50201	Physical Plant Office Services	Administrative Services
50210	Custodial Services & Recycling	Administrative Services
50220	Building Maintenance, Repair, and Renovation	Administrative Services
50230	Grounds Maintenance	Administrative Services
50240	Moving Services	Administrative Services
50250	Utilities Consumption	Administrative Services
50301	Police & Public Safety Office	Administrative Services
50320	Emergency and Safety Services & Fleet Management	Administrative Services
50330	Emergency Management Services	Administrative Services
13001	Advancement & External Affairs Administration	Advancement & External Affairs
13100	Public Relations	Advancement & External Affairs
13200	College Wide Marketing	Advancement & External Affairs
13202	Broadcasting Radio & TV	Advancement & External Affairs
13205	Marketing Events	Advancement & External Affairs
13300	LCC Foundation	Advancement & External Affairs
13400	Educational Resource Development	Advancement & External Affairs
13601	C3R Administration	Advancement & External Affairs
13900	Work First	Advancement & External Affairs
406113	Fashion	Arts & Sciences
407001	Arts & Sciences Division Administration	Arts & Sciences
407002	Literary Trips	Arts & Sciences
407100	Liberal Studies Instruction	Arts & Sciences
407130	Honors Program	Arts & Sciences
407150	Liberal Studies Special Topics	Arts & Sciences
407200	Social Sciences & Humanities Department	Arts & Sciences
407202	Teacher Preparation	Arts & Sciences
407212	History	Arts & Sciences
407213	Humanities	Arts & Sciences
407217	Education	Arts & Sciences
407218	Political Science	Arts & Sciences
407219	Sociology & Anthropology	Arts & Sciences
407220	Psychology	Arts & Sciences
407251	English, Humanities, and Social Science Administration	Arts & Sciences
407302	Writing Center	Arts & Sciences
407314	Writing	Arts & Sciences
407320	English	Arts & Sciences
407411	Applied Math & Statistics	Arts & Sciences
407412	Transfer Math	Arts & Sciences
407413	Computer Science	Arts & Sciences
407414	Developmental Math Courses	Arts & Sciences
407451	Science and Math Administration	Arts & Sciences
407502	Science & Math Education Center	Arts & Sciences
407511	Biology	Arts & Sciences
407512	Chemistry	Arts & Sciences
407513	Physical Sciences	Arts & Sciences
407610	Art, Design & Multimedia	Arts & Sciences
407615	Digital Media, Audio & Cinema	Arts & Sciences
407620	Photography	Arts & Sciences
407630	Music	Arts & Sciences
407635	Theatre	Arts & Sciences
407640	Performing Arts Production	Arts & Sciences
407645	Foreign Language	Arts & Sciences

**LANSING COMMUNITY COLLEGE
Organization to Division Crosswalk**

Org #	Organization Title	Division
407650	Sign Language	Arts & Sciences
407655	Speech Communication	Arts & Sciences
407801	Center for Transitional Learning Administration	Arts & Sciences
407811	Student Development	Arts & Sciences
407812	Writing Developmental	Arts & Sciences
407813	English as a Second Language	Arts & Sciences
407814	Reading	Arts & Sciences
407820	Adult Basic Education	Arts & Sciences
407910	Accounting	Arts & Sciences
407920	Business	Arts & Sciences
407930	Hospitality	Arts & Sciences
407940	Management	Arts & Sciences
407950	Marketing	Arts & Sciences
407960	Economics	Arts & Sciences
407991	Business, Communication and the Arts Administration	Arts & Sciences
50401	Food Services	Auxiliary Services
50402	Parking	Auxiliary Services
50403	Early Learning Child Center	Auxiliary Services
50404	Phil's	Auxiliary Services
11100	Board of Trustees	Board of Trustees
30001	Community Education & Workforce Development Administration	Community Education & Workforce Development
30201	Extension & Community Education Center Office	Community Education & Workforce Development
30211	East Lansing Extension Center	Community Education & Workforce Development
30212	Howell Extension Center	Community Education & Workforce Development
30213	LCC North	Community Education & Workforce Development
30214	Capital Area Michigan Works Extension Center	Community Education & Workforce Development
30220	Community & Continuing Education	Community Education & Workforce Development
30230	Center for Workforce Transition	Community Education & Workforce Development
30240	Lifelong Learning & Centralized Services	Community Education & Workforce Development
30301	Business and Community Institute Corporate Training	Community Education & Workforce Development
30302	Business and Community Institute Continuing Education	Community Education & Workforce Development
30310	Get a Skill Get a Job	Community Education & Workforce Development
30320	BCI Customer Service	Community Education & Workforce Development
30330	MI New Jobs Training Program	Community Education & Workforce Development
30400	Small Business Development Center	Community Education & Workforce Development
12100	Office of President	Executive Office
12111	Office of Diversity & Inclusion	Executive Office
12401	Senior Vice President - Finance, Administration, and Advancement Administration	Executive Office
12402	Risk Management & Legal Services	Executive Office
12501	Provost Administration	Executive Office
20310	Financial Aid Administration	Financial Services
70001	Financial Services Administration	Financial Services
70110	Accounting Services	Financial Services
70120	Payroll	Financial Services
70130	Student Finance	Financial Services
70200	Financial Planning, Analysis and Review	Financial Services
70300	Purchasing Services	Financial Services
80001	Institutional Accounts	Financial Services
405001	Health & Human Services (HHS) Division Administration	Health & Human Services
405002	HHS Medical Locked Storage	Health & Human Services
405005	Mental Health & Aging	Health & Human Services
405210	Dental Hygiene Clinic	Health & Human Services
405211	Child Development	Health & Human Services
405212	Dental Hygiene	Health & Human Services
405213	Diagnostic Medical Sonography	Health & Human Services
405215	Human Services	Health & Human Services
405217	Radiologic Technology	Health & Human Services
405218	Surgical Technology	Health & Human Services
405312	Community Health Services	Health & Human Services
405313	Nursing	Health & Human Services
405320	Emergency Medical Services	Health & Human Services
405510	Physical Fitness & Wellness Lab Facilities	Health & Human Services
405515	Aquatics	Health & Human Services
405520	Individual & Team Sports	Health & Human Services
405525	Kinesiology and Health & Wellness	Health & Human Services
405530	Fitness	Health & Human Services

LANSING COMMUNITY COLLEGE
Organization to Division Crosswalk

Org #	Organization Title	Division
405535	Therapeutic Massage	Health & Human Services
405601	Nursing, EMS, Massage, and Physical Fitness & Wellness Administration	Health & Human Services
405701	Comm Health, Child Development, Dent Hygiene, Med Tech & Surg Tech Admin	Health & Human Services
12301	Human Resources	Human Resources
12302	Human Resources College Wide Professional Development	Human Resources
60001	Information Technology Services (ITS) Division Administration	Information Technology Services
60110	Enterprise Systems	Information Technology Services
60120	Infrastructure Support Services	Information Technology Services
60130	Information Security	Information Technology Services
60140	Technology Support Services	Information Technology Services
60150	ITS Project Management	Information Technology Services
60210	Infrastructure Maintenance	Information Technology Services
60310	LCC Media Services	Information Technology Services
20001	Student Affairs Division Administration	Student Affairs
20002	SA/SEM Grants	Student Affairs
20101	Student Success Administration	Student Affairs
20110	Registrar	Student Affairs
20201	Student Support Administration	Student Affairs
20210	Center for Employment Services	Student Affairs
20220	Counseling	Student Affairs
20230	Academic Advising	Student Affairs
20240	Testing Services	Student Affairs
20250	Non Traditional & Special Populations	Student Affairs
20401	Academic & Career Pathways Administration	Student Affairs
20501	Learning Assistance Administration	Student Affairs
20510	Technical Services & Systems	Student Affairs
20520	Library Access Services	Student Affairs
20530	Library Instruction & Reference	Student Affairs
20540	Learning Commons	Student Affairs
20610	Athletics	Student Affairs
20630	Student Clubs	Student Affairs
20710	StarZone	Student Affairs
40401	Veterans & Military Affairs	Student Affairs
406001	Technical Careers Administration	Technical Careers
406008	Technical Careers Conference/Seminar	Technical Careers
406111	Architectural Technologies	Technical Careers
406112	Civil Technology	Technical Careers
406115	Building Construction	Technical Careers
406116	Energy Management	Technical Careers
406117	Precision Machining & Manufacturing Technology	Technical Careers
406214	Manufacturing Engineering Technology	Technical Careers
406215	Welding Technology	Technical Careers
406311	Automotive Technologies	Technical Careers
406313	Aviation Maintenance & Avionics	Technical Careers
406315	Collision Repair	Technical Careers
406316	Heavy Equipment Repair	Technical Careers
406401	Trades Technology Services Administration	Technical Careers
406402	Apprenticeship Program Instruction	Technical Careers
406501	Computer Information Technology Administration	Technical Careers
406510	Computer Information Technology	Technical Careers
406511	Geographic Information System	Technical Careers
406612	Electrical Technology	Technical Careers
406613	Heating, Ventilation, & Air Conditioning (HVAC)	Technical Careers
406701	Public Services Careers Administration	Technical Careers
406711	Criminal Justice	Technical Careers
406712	Legal Assistant	Technical Careers
406713	Fire Science	Technical Careers
406714	Fire Science Academy	Technical Careers
406715	Police Academy	Technical Careers
406801	Aviation Administration	Technical Careers
406901	Trades Technology Program Administration	Technical Careers