

ANNUAL BUDGET FISCAL YEAR 2022

*JULY 1, 2021
THROUGH JUNE 30, 2022*

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Annual Budget

For Fiscal Year July 1, 2021 through June 30, 2022

COLLEGE OF LAKE COUNTY
Community College District 532



COLLEGE OF LAKE COUNTY
Community College District 532

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May 14, 2021

To the Residents of Illinois Community College District 532:

In Fall 2020, College of Lake County launched its 2024 Strategic Plan, an ambitious and aspirational body of work. As the community's open access higher education organization, our vision, to be a leader in providing innovative education and workforce solutions, was established in recognition of the important role CLC plays in the economic well-being of Lake County. While the pandemic brought some extra headwinds and pitfalls this past year, our quest for better is undeterred. We remain resolute in our commitment to social and economic mobility through educational attainment for residents and to ensure that a skilled talent pipeline for industry is achieved.


The 2024 Strategic Plan is a transformative tool to prepare CLC to serve the future generations and workforce of Lake County. The staff and faculty across all three campuses have worked hard to be adaptable in the pandemic environment. They have maintained an unwavering commitment to delivering a high-quality education and making progress on key initiatives to improve student outcomes and meet workforce needs. Over the past year, they have challenged themselves to a higher standard as we aim to build a student-focused collaborative culture.


Individuals in our communities have pressing needs. More importantly, these individuals represent a plethora of untapped talent and experience that can be leveraged in productive ways to benefit the social and economic health of our society. At CLC, we know that our pursuit of better through disruptive thinking and innovation is a means to maintain relevance to the changing community needs around us.

This FY2022 budget is demonstration of the College's commitment to rise to the challenge and meet the needs of Lake County at this historic moment. We are proud of our team's use of a rigorous process to ensure nimble and prudent use of existing College resources and focus on student affordability. The FY2022 budget purposefully leveraged existing resources to close a projected \$8.7M gap and invest over \$1.4M in capacity-building to achieve the 2024 strategic priorities. In this pandemic moment, the College did the difficult and right work to live within its means, to commit to affordability for students with no tuition or fee increases, and to bring forward a balanced and flat budget for FY2022.

We are grateful for the strategic collaboration of so many community partners who are actively engaged with the College. We appreciate the opportunity to unify and connect what is happening on our campuses with what is happening in the communities we serve so that we may all move forward better together.

In Unity,


Amanda D. Howland, J.D.
Board of Trustee, Chair


Lori M. Suddick, Ed.D.
President



INTRODUCTION SECTION

COLLEGE OF LAKE COUNTY
Community College District 532

COLLEGE OVERVIEW

The College of Lake County (CLC) is a separate legal entity established under Illinois Compiled Statutes (ILCS) and governed by a locally elected board of trustees. CLC is fiscally independent and is considered a primary unit of local government pursuant to Government Accounting Standards Board (GASB) Statement No. 13 as amended by GASB Statement No. 61.

The College of Lake County is accredited by the Higher Learning Commission, an agency recognized by the U.S. Department of Education. Accreditation refers to an evaluative process that ensures colleges and universities are delivering high-quality programs and services, have rigorous academic programming, are financially sound, and responsive to the needs of its students, community and workforce.

Our Mission

The College of Lake County is a comprehensive community college committed to equitable high-quality education, cultural enrichment and partnerships to advance the diverse communities it serves.

Our Vision

The College of Lake County is a leader in providing innovative education and workforce solutions.

Our Values

Excellence

We believe every employee is responsible for contributing to the CLC aspiration of being a higher education organization by which others measure themselves.

Purpose

We believe in the transformative power of education and our open access mission by offering workforce solutions to address social, environment and economic issues.

Integrity

We believe in upholding integrity in our words and actions to support our students, our team, and the College.

Compassion

We believe every employee is responsible for the well-being of students and one another.

Unity

We believe in the power of leveraging individual strengths to achieve a common purpose and a collaborative team environment focused on achieving shared goals and upholding shared accountability.

Inclusion

We believe diversity of backgrounds and perspectives is a means to create innovative solutions and achieve College goals by ensuring equity in practice.

Equity Statement

The College of Lake County (CLC) is committed to being equity-minded in how it supports its students and employees. At CLC, equity is defined as providing a high-quality education and employment in a safe, welcoming, and inclusive environment while meeting the particular needs of each community and individual. To achieve this goal, CLC is committed to ensure that all policies, procedures, and processes are free of barriers and provide a seamless experience to all who come to CLC. This includes ensuring each student is provided the tools and support to empower them to achieve their academic, career, and personal goals, and that each employee has the tools and opportunities to provide excellent service, excel in their job, contribute to the CLC community, and progress in their professional development. CLC recognizes that equity is not resolved by using a one-size-fits-all approach. CLC is devoted to intentionally designing opportunities for students, faculty, staff, and community members to succeed while supporting each person's unique needs.

Diversity Statement

The College of Lake County (CLC) is committed to strengthening the diverse communities we serve. We stand to create an environment that names, embraces, and learns from differences through all policies, practices, and values. We encourage expression of one's own identity and foster an atmosphere where we learn from others. CLC is dedicated to meeting the needs of everyone in our community, especially those who have been historically underserved. We are committed to being intentional about having crucial conversations to continually develop cultural competence and humility. At CLC, we celebrate and promote diversity because we believe that everyone benefits from being a part of a global society.

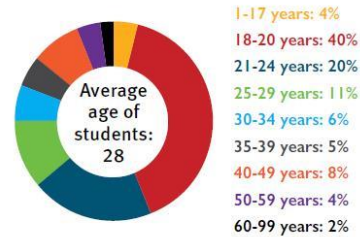
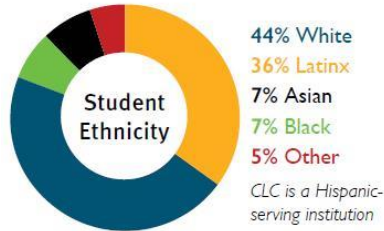
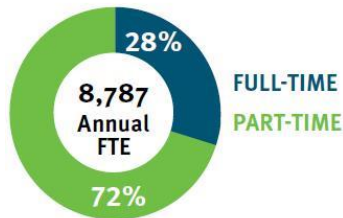
Inclusion Statement

The College of Lake County (CLC) is inclusive of all members of our diverse college community. We are committed to providing an inclusive environment where students, faculty, and staff can do their best in all of their endeavors. This is reflected through our policies, practices, beliefs, and actions. Inclusiveness at CLC means that each person's input is heard and valued. The College is intentional when creating its entire organizational structure to ensure that there is representation of the diverse community it serves. By seeking input from the community as a whole, especially from people who have been traditionally silenced or ignored, CLC creates meaningful inclusion, leading to college-wide decisions, outcomes, and actions.

Profile of College

The College of Lake County first opened for classes on September 25, 1969. Since that time, CLC has grown its student body from 2,360 students to serving over 22,000 students enrolled in credit classes and over 40,000 community members annually.

All Credit Semester Enrollment Status



The College delivers affordable high-quality education through nine fields of interest encompassing 48 associate degrees and 123 certificates. Dual credit is delivered across 23 high schools to over 1,800 students saving time and cost on degree completion. Transfer opportunities to universities are supported through 33 Guaranteed Transfer Admission agreements and hundreds of transfer guides and articulation agreements. Additionally, CLC provides community programming for elementary school students up to centenarians, non-credit and professional development classes, and incumbent workforce training. More than 300 individuals representing over 160 businesses are engaged as advisory members for programs.

CLC has robust programming that engages students outside of the classroom, including 12 intercollegiate sports teams and 40 student clubs and organizations. Financial, academic and emotional resources includes over \$19.3M in financial aid awarded to students in 2020, food and supplies distributed through the CLC Share Market, free tutoring, options for free technology, and free physical and emotional health services. Other personalized and culturally relevant support is provided from student onboarding through graduation through academic, career and personal advising.

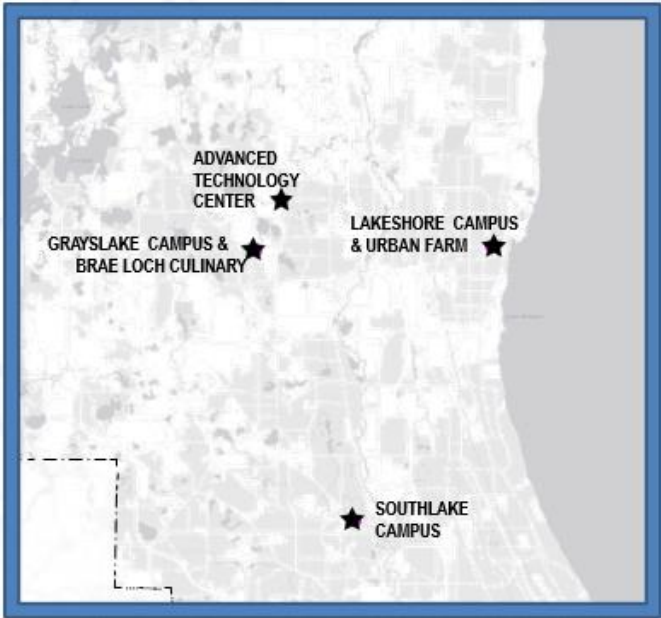


CLC strives to be a leader in sustainability and has continued to make investments with the support of Federal and State grants, as well as College resources. Accomplishments include restored prairie and wetlands, geothermal heating and cooling, green roofs, 1.9 MW of solar PV ground mount and rooftop panels, and a living lab trail. The College's newly constructed Science and Engineering building received the LEED Platinum designation, which is the highest sustainability rating in Illinois.

Sustainability Recognition:

- 2020 US Dept. of Ed. Green Ribbon Schools
- 2020 CLC Silver STARS rating
- 2017-19 Top 10 AASHE Sustainable Campus
- 2018 LEED Platinum for Science Building
- 2018 Illinois Sustainability Award
- 2017 Ill. Chapter USGBC Emerald Award
- 2016 Green Genome Award

District Map – Lake County



Grayslake Campus
19351 W. Washington Street
Grayslake, IL 60030

Lakeshore Campus
33 N. Genesee Street
Waukegan, IL 60085

Southlake Campus
1120 S. Milwaukee Avenue
Vernon Hills, IL 60061

Principal Officials

| <u>Board of Trustees</u> | <u>Position</u> | <u>Term Expires</u> |
|---------------------------------|------------------------|----------------------------|
| Amanda D. Howland, J.D. | Chair | 2027 |
| Julie B. Shroka, M.A. | Vice Chair | 2025 |
| Torrie Mark Newsome, J.D. | Secretary | 2025 |
| Gerri Songer, M.A. | Trustee | 2027 |
| Matthew J. Stanton, J.D. | Trustee | 2023 |
| Robert Tomei, Jr., J.D. | Trustee | 2023 |
| Paul Virgilio, B.S., S.E., P.E. | Trustee | 2027 |
| Daniel Blaine | Student Trustee | 2022 |

| <u>Trustee Emeritus of the Board</u> | <u>Years of Service</u> |
|---|--------------------------------|
| Richard A. Anderson, J.D. | 1974 - 2021 |
| William M. Griffin, Ed.D. | 1995 – 2001, 2003 – 2021 |
| Patricia Jones | 1989 – 2009 |
| Barbara D. Oilschlager | 1989 – 2019 |

Officers of the College

Dr. Lori Suddick, President

Sue Fay, Executive Director Human Resources
Ethics Officer

Ken Gotsch, Vice President Business Services & Finance
Chief Finance Officer and Treasurer

Derrick Harden, Vice President Strategy
Chief of Staff

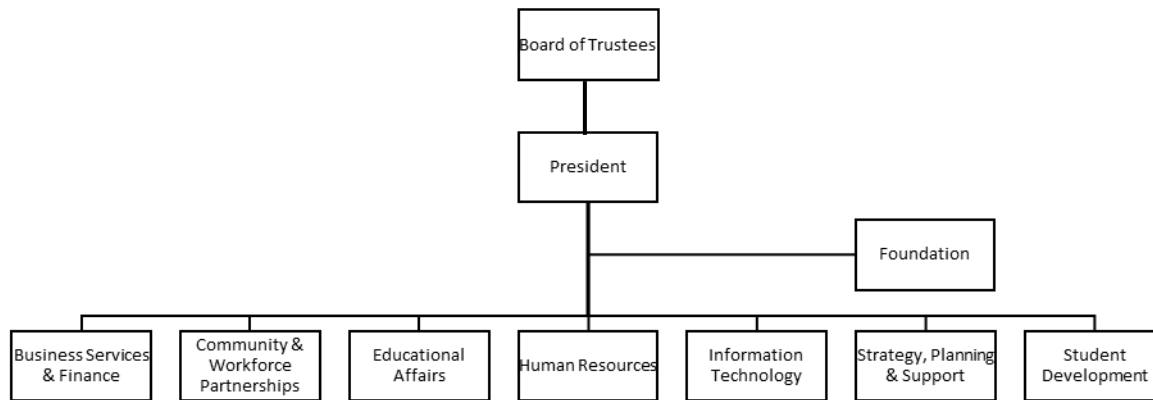
Karen Hlavin, Vice President Student Development
Chief Student Services Officer

Greg Kozak, Chief Information Officer

Dr. Ali O'Brien, Vice President Community & Workforce Partnerships

Dr. Sonya Williams, Vice President Education
Chief Academic Officer

Chart of Organization – Community College District 532



PLANNING AND ACCOUNTABILITY

2024 Strategic Plan

College of Lake County's 2024 Strategic Plan was created in response to input gathered in 2018 and 2019 from hundreds of community members, workforce partners, staff, faculty, and students through listening sessions held across all campus locations. The 2024 Strategic Plan serves as the blueprint for the Board of Trustees and the College to accomplish two over-arching mission-aligned objectives:

1. Ensure economic and social mobility through educational attainment so all Lake County residents may engage in a rewarding family sustaining career
2. Ensure a diverse skilled talent pipeline for businesses to achieve economic growth for the communities of Lake County

Strategic Pillars and Metrics

As a commitment to accountability and continuous improvement, CLC identified metrics aligned to the five strategies contained within each of the six pillars of the 2024 Plan. The metrics support the College's focus to develop a culture of inquiry and evidence and form the College Scorecard. The College Scorecard allows us to evaluate and measure the effectiveness of the strategies implemented and assist in benchmarking against other community colleges.

The 2024 Plan and the associated metrics are a part of an overall planning, budgeting and accountability process that intentionally sets strategic priorities that are then upheld in decision making during the budget development process. Upon approval of the budget and based on the strategic priorities, annual goals and metrics are established and published in the annual college plan that has a quarterly report structure for monitoring and accountability. A progress update on the 2024 Strategic Plan is provided to the community during the annual State of the College address held in September each year.

At CLC, it is often noted that the pillars help us to concurrently focus on the "what" and the "how" to achieve improved outcomes. Pillars one through four keep us grounded in "what" we must prioritize and align in our work each day, while pillars five and six support the "how", the development of a culture, processes and the infrastructure to optimize and maximize performance.

Pillar 1: Access and Success for Students

Facilitate learning through a student-ready systemic design framework focused on creating an ideal and equitable student experience. Intentionally design curriculum to provide clear paths for all student entry points and a seamless transition to transfer or career.

Pillar 2: Equity & Inclusion

Create success for every student and employee by providing a supportive, barrier-free environment that enables them to achieve academic, career and personal goals.

Pillar 3: Teaching & Learning Excellence

Achieve teaching and learning excellence by empowering full-time and adjunct faculty in their central role in the Lancer Success Framework, including the examination of pedagogy through data, engagement in meaningful professional development and the integration of academic supports with classroom learning and student feedback.

Pillar 4: Community & Workforce Partnerships

Facilitate the economic vitality of Lake County's diverse communities through collaborative partnerships with workforce and educational partners to ensure a sufficient skilled workforce talent pipeline.

Pillar 5: Collaborative Culture

Facilitate student learning through a values-based, student-focused collaborative culture that upholds individual, team and organizational accountability.

Pillar 6: Strategic Use of Resources

Ensure a sustainable and fiscally sound College through nimble, prudent use of resources focused on maximizing student success outcomes, achieving revenue growth and ensuring state-of-the-art physical and virtual environments to serve the diverse needs of Lake County.

More detail on the plan can be found at

http://dept.clillinois.edu/res/CLCWebsite/Reports/Strategic_Plan.pdf

Budget Process and Timeline

The College aligns its planning and budget process with the Government Finance Officers Association's best practices in community college budgeting to ensure alignment of resources with student outcomes and continuous improvement. The fiscal year begins July 1 and ends June 30. The planning and budget process begins in October before the applicable fiscal year. The process utilizes broad college-wide engagement across units, divisions and departments, and shared governance, in addition to Board guidance and input at various points throughout the process.

Planning and Priority Setting

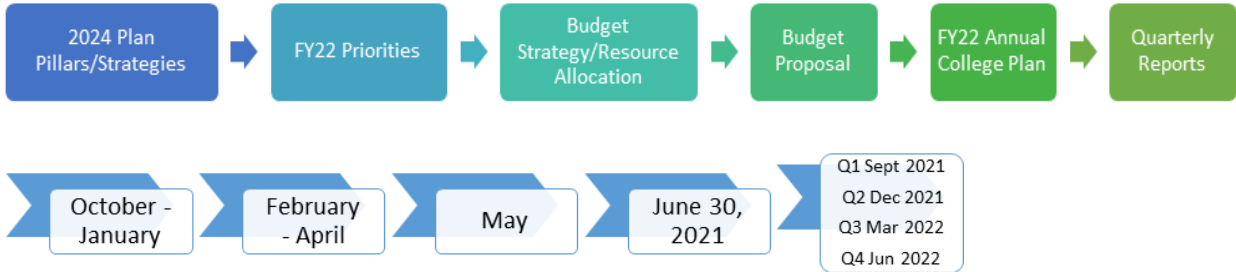
The planning process begins with priority setting before budget entry processes begin and are used to guide decisions about budget allocation. The priorities are set as the aspiration and framework for advancement of the strategic plan. Priorities emerge from the planning and

budget process in the form of an annual college plan. Decisions are made within the context of the available resources (people, money, and time). Not all priorities require budget resource and not all priorities are advanced as goals in the college plan.

The FY2022 priorities are aligned with the 2024 Plan pillars, strategies and metrics. The priorities are communicated in a formal document and used as a key decision-making tool for prioritization of requests and the strategic allocation of resources leading to the budget proposal.

Priorities are developed through

- Analysis of progress and next steps on the prior year college plan initiatives
- Analysis of strategic plan needs
- A collaborative input process facilitated through each unit, division, department of the College
- Board input and guidance



Budgeting is the strategic use of existing, reallocated, or new resources to advance the 2024 Plan. A budget framework is established under the guidance of the Board of Trustees. The framework is based on planning priorities, as well as assumptions on expense and revenue based on anticipated internal and external impacts within the context of any given year. Budget strategies are developed to optimize and bridge the available resources to achieving the strategic priorities. To align the organization with the budget framework and strategies, guidelines are created and communicated to ensure budget processes support the intended outcomes.

A timeline highlighting key budget decisions and actions through the process is represented below:

| Month | Key Action/Decision |
|----------|--|
| October | Board of Trustees approves estimated property tax levy. |
| November | College Leadership Team engages key stakeholder groups for input on planning and budget process. Unit/Division leaders facilitate preliminary discussions for budget input and priority setting within their areas. |

| | |
|---------------------|--|
| | <p>College Leadership drafts revenue and expenditure assumptions to guide budget framework development.</p> <p>College Leadership drafts planning priorities aligned with 2024 strategic plan outcomes, budget process, and budget framework.</p> <p>Board of Trustees adopts property tax levy and supplemental tax levy (General Obligation Limited Tax Bonds).</p> |
| December | <p>Board of Trustees provides guidance and adopts proposed planning priorities and budget framework in preparation for budget development process.</p> <p>Finance facilitates training on budget tool.</p> |
| January February | <p>College Leadership and Finance, distribute budget process guidelines, planning priorities and budget framework college-wide.</p> <p>Finance launches budget tool.</p> <p>Unit/Division leaders facilitate college-wide process, submitting budget requests aligned with priorities.</p> <p>Board Committee of the Whole Financial Planning Retreat addresses key short-term and long-term financial planning and affirms budget strategy.</p> |
| March | <p>College Leadership reviews and prioritizes college-wide capital and operational budget requests in alignment with budget strategy.</p> <p>Unit/Division staff modify input of budget data based on budget development decisions of College leadership.</p> <p>Finance reviews and confirms budget data.</p> |
| April | <p>Finance and College Leadership finalize budget book template.</p> <p>Draft budget production and review.</p> <p>College Leadership drafts college plan goals based on budget allocation decisions.</p> |
| May | <p>Proposed budget book and priority alignment presented to Board and shared college wide.</p> <p>Board approves and authorizes a public hearing on the proposed budget.</p> <p>Public display of proposed legal FY2022 budget documents.</p> |
| June | <p>College Plan final draft and revisions to budget as needed based on Board input.</p> <p>Public hearing held.</p> <p>Board adoption of legal budget and annual College plan.</p> |

Highlights of FY2022 Budget and Plan

As noted in the timeline above, early in the budget process, the Board affirmed expectations regarding the general budget framework. After review of the priorities and early budget assumptions on revenue and expense parameters within the context of internal and external factors, the College Leadership Team collaborated with the Board to set budget objectives and the create a budget strategy.

The FY2022 budget framework, objectives and strategic levers used to close the gap and create investment solutions are listed below:

| Framework | Objectives | Strategic Levers |
|--|--|--|
| <ul style="list-style-type: none"> • Align planning and resources to advance 2024 Strategic Plan • Maintain fund balance at or above policy target (30%) • Maintain Aaa bond rating • Minimize impact on students • Establish a monitoring plan with accountability measures. | <ul style="list-style-type: none"> • Establish planned safety net to navigate the unexpected in short-term • Build capacity for long-term projects and liabilities • Achieve prudent investment for continued progress on: • Equity in access and success initiatives • Master Plan Phase 0 projects • Enrollment pipeline strategy | <ul style="list-style-type: none"> • Accounts Analysis Right-sizing Exercise • Cost Control • Reallocation & Reduction • Manage Size & Timing of Bond • HEERF Strategy • Revenue Adjustments • One-time Use of Reserves • Modify Budgeted Contingency • Strategic Investments 2024 Plan |

Upon establishment of the initial assumptions on revenues and expenses for FY2022, there was a projected gap of \$8,719,462. Two key revenue decisions were factors in the projected gap:

1. A conservative approach to enrollment target setting given an unpredictable pandemic environment; and
2. A commitment by the Board to student affordability represented by a decision to freeze tuition and fees for FY2022 in recognition of the challenges of navigating the pandemic within our community.

These two factors, enrollment and tuition, impacted forecasted revenue for budgeting purposes. Based on conservative revenue targets and the FY2022 budget objective to ensure prudent investment for continued progress on 2024 Strategic Plan priorities, a refined approach was put in place that used a set of strategic levers during the budget process.

The process of using these levers ensured an intentional, in-depth detailed analysis of existing College resources. The College Leadership Team adopted a proactive mindset to build a budget that both lived within existing means and purposefully leveraged existing resources in ways that

would close the gap and support investments to advance priorities. This intentional process was successful in not only closing the \$8.7M gap, but created over \$1.3M was for reallocation to strategic investments to advance priorities. As a result of this intentional process, a balanced flat budget proposal will be brought forward.

The process began with an initial over-arching budget analysis related to key revenue and expense assumptions. Based on this analysis, initial expense and revenue adjustments were made in the budget assumptions that worked favorably toward the gap solution, with an adjusted target of \$7,330,383. With the adjusted gap, the strategic levers were used to achieve the objectives. A brief summary of highlights in each step of the process is provided below.

Accounts Analysis Right-Sizing Exercise: A three-year trend analysis of the budget variance on all accounts college-wide was completed using FY2017, FY2018, and FY2019 budget actuals. FY2020 and FY2021 were intentionally removed from this process given the atypical spending patterns associated with the pandemic. Based on the three-year trend analysis on actual spend, a right-sizing of a multitude of accounts was made to bring them in line with actual expenses, including utilities, bad student debt, collection charges, vacancy, travel, contractual services, material supplies, office supplies, part-time flex, over-time, and rental. This extensive effort resulted in a solution toward the gap of over \$2.2M.

Cost Control: Beyond the standard cost control efforts used in the College to nimbly manage expenses to revenues, three specific outcomes resulted from this step in the process. First, adjustments to the health plan, as recommended by the Benefits Committee, resulted in savings of over \$200,000 to the College cost share. Second, given the continued pandemic environment, a decision to require virtual attendance for professional development conference travel through the fall semester was deemed a prudent measure in cost-savings for travel-related expenses, while still supporting the development of talent. This cost control measure was not used toward the gap solution, but rather deemed a way to manage expenses. Third, an important decision was made to implement a Central Store model to manage the purchase and distribution of standard office supplies throughout the organization. Implementing a Central Store allows all office supply budget resources to be centralized. Benefits to this cost control measure include reduced inventory sitting on shelves within a just-in-time central supply structure, redeployment of overstock supplies to areas in need, bulk purchase savings, as well as a streamlined and reduced purchase order process. Implementing the Central Store took minor investment as existing space, staff, budget, and Bookstore systems could be leveraged. Beyond the right-sizing of the office supply account completed in the prior step in the process, an additional budget reduction of \$50,000 was achieved.

Reallocation & Reduction: There were two primary aspects of the reallocation and reduction process. First, an evaluation of all funds and surplus budgets (FY2017 -FY2020) was completed. The surplus resources are one-time in nature, meaning they are generally used for capital improvement and equipment. Identifying projects financed with surplus funds in prior fiscal years that were completed under budget, and by including carry-over funds from the first master plan, over \$8.3M in resources was available for reallocation to priority needs in the

upcoming fiscal year. These resources were strategically applied to ensure the funding of several Phase 0 projects within the Master Plan 2020. Second, operational resources to support strategic needs was achieved through savings incurred from the investment in full-time faculty, the reduction of several existing vacant positions, as well as cost-savings through the prior year reorganization in Student Development allowing the budget neutral scale-up of the college and career navigator and academic success advisor model. Additionally, a budget neutral reallocation to build infrastructure in the Foundation to support the capital campaign strategy and various part-time position costs from various areas were reallocated to cover full-time position priorities across various units.

Manage Size and Timing of FY22 Bond: The FY2022 budget expense assumption included the potential annual costs of a \$100M bond. After evaluation of internal capacity (people, money, time) in consideration of capital projects and key 2024 Strategic Plan initiatives already underway, as well as the available surplus resources based on the aforementioned analysis, the decision was made to modify the size and timing of the FY2022 bond. Rather than a \$100M bond, a \$50M bond is proposed with a planned issuance in December 2021, allowing for a half-year of debt service payment. These size and timing modifications result in \$1.25M toward the gap solution.

A \$50M bond provides for funding of the final Master Plan 2020 Phase 0 priority project that has not yet been started (Outdoor Sports Complex), supports the Phase 1 completion of the Advanced Technology Center project that is already underway, prioritizes deferred maintenance in accordance with Board guidance, and builds internal capacity for the capital projects management necessary for monitoring and accountability. Thus, the FY2022 bond plan within this budget includes:

- \$20M Advanced Technology Center (ATC) Phase 1
- \$10M Short-term bond carry over (ATC purchase and deferred maintenance)
- \$10M Outdoor sports complex per Master Plan 2.0 early priority
- \$600K Capital Projects Management
- \$58,000 Capital Buyer
- \$9,342,000 Deferred Maintenance
- Total \$50M

Finally, a decision to have a more modest bond in FY2022 manages the risk level of financial commitment in the next few years. Managing this risk establishes a strong future bonding position in preparation for the next phases of Master Plan 2020 as the existing 2013A series debt is completed in 2024 and the 2017A series debt is significantly reduced in 2025.

Higher Education Emergency Relief Fund (HEERF II) Strategy: One significant element of the FY2022 budget development process was the integration of the Higher Education Emergency Relief Fund (HEERF II) provided to the College through the U.S. Department of Education (USDOE) in response to the Coronavirus Response and Relief Supplemental Appropriation Act (CRRSAA) signed into law December 27, 2020. These HEERF II resources were received by CLC on March 5, 2021, bridge the 2021 and 2022 fiscal years, and have restrictions defined by the USDOE for distribution and use.

Funds are distributed as a whole to the College and fall within two categories. A specified amount that must be allocated directly to students (student portion) based on an internally developed method and a specified amount that may be used by the College (institutional portion) to cover revenue losses and expenses related to the pandemic, or to augment the student portion. Colleges that hold a designation as an Hispanic Serving Institution (HSI), including CLC, as defined by the USDOE received an additional institutional allocation.

To optimize the HEERF II resources in support of the FY2022 Budget objectives and Board guidance to prioritize affordability for students, the College designed a funding strategy that guided decision making on the allocation of these funds. Thus, the Institutional portion was first used to conservatively off set, not fully cover, expenses and revenue losses associated with the pandemic.



In relation to solving the gap, only one component, enrollment revenue, of this planned allocation of HEERF II institutional resources applies. The FY2022 budget assumes a 12% enrollment decline. Planning for a decline within an unknown pandemic environment is a conservative budgeting precautionary measure to avoid risk of a mid-year budget shortfall. While conservatively positioning the budget to nimbly adjust in an unpredictable environment, the College also plans investments through the Integrated Marketing and Enrollment Plan to cause growth. Growth through these initiatives is directed at improving the retention of existing students through success strategies and growing the market share of incoming students. The planned allocation and gap solution from HEERF II for FY2022 is \$2,250,000, equivalent to a 9% enrollment decline. The personnel and non-personnel items for planned institutional allocation of \$6,024,000 for HEERF II resources is outlined in the chart below.

| |
|---|
| Revenue losses in college-wide auxiliary services |
| Operational Pandemic Costs |
| Personnel Expenses |
| Door greeters |
| Contact Tracers |
| Non-Personnel Expenses |
| PPE & Cleaning Supplies |
| New Cleaning equipment – electrostatic sprayers |
| Technology, software, hot spot renewals |

| |
|--|
| Resource to seamlessly distribute student funds through Financial Aid |
| Replace drinking fountains with bottle fill stations |
| Revenue Losses |
| Enrollment Revenue Decline (9% = \$2,250,000 FY22) |
| Cost of maintaining reduced classroom/lab capacity |
| Cost of maintaining reduced classroom/lab capacity dual credit |
| Children’s Learning Center– revenue loss secondary to maintaining reduced capacity |
| Revenue losses in college-wide auxiliary services |

The second component of the HEERF II resource strategy for allocation of the Institutional funds was used to support students. The objectives that were used to guide the methodology for distribution of the resource to students and the overview of CLC’s HEERF II Resource utilization plan are outlined below:

- Focus on students with the greatest need
- Re-engage students who “stopped out” of their academic journey due to the pandemic
- Support the retention of existing students

| CLC Allocation Overview HEERF II | | |
|---|---|---|
| Total HEERF II Funds Received: <u>\$11,539,049</u> | | |
| HEERF II Institutional Allocation | \$9,052,528 | HEERF II Student Allocation \$2,486,521 |
| FY2022 Budget Plan Personnel/Non-Personnel Expenses & Revenue Loss | \$6,024,000 | |
| Remaining Institutional Resource | \$3,028,528 | Institutional Reallocation to Support Students \$3,028,528 |
| |  | |
| Additional HSI Designation | \$655,990 | HSI Reallocation to Students \$655,990 |
| |  | |
| | | Total Allocation to Support Students \$6,174,518 |

It is important to note that the HEERF II Resources are represented in the revenue and expense summaries. As mentioned previously, the FY2022 budget proposes flat College resources. However, the HEERF II resources will create an increase on the revenue and expense side of the balanced budget to account for the flow-through of these funds in accordance with the objectives above.

It is anticipated the College will receive an allocation from the American Rescue Plan Act (HEERF III), signed into law on March 11, 2021, prior to the end of FY2021. Upon receipt of these resources, a distribution strategy will be developed in alignment with the revised requirements of the Act.

Revenue Adjustments: Over the past several years, the Board of Trustees has supported strategic investments to implement the 2024 Strategic Plan. Prior investments have included building out infrastructure to support the implementation of the Lancer Success Framework and program expansions to meet the high demand industry needs of Lake County. As a result of those investments and prior to the pandemic, CLC had achieved an enrollment increase in Spring 2020 for the first time in a number of years, which was sustained into Summer 2020.

Strategic investments in FY2021 prioritized the Onboarding and First Year Experience Redesign, including a reorganization of the Student Development Unit. This redesign was the first major initiative in the Lancer Success Framework intended to build connections with high school students and support their transition to college. Specifically, the transition experience would be improved through the integration of embedded college and career navigators, a new student convocation to welcome and inspire students as they transition to CLC, as well as an expanded orientation for every new student. Finally, the implementation of a case management model to holistically support students in the launch of their first year and the development of a first semester college success course intentionally create touch points and the development of college-going knowledge. Combined, these efforts are aimed to improve retention of students from first to second semester and ultimately lead to better graduation outcomes.

Based on the redesign effort in FY2021 and its launch in FY2022, an analysis of potential revenue growth was completed. Based on the analysis of projected increased credits associated with the redesign project and the forecast of fee revenue, a conservative adjustment of \$872,000 was made to revenue assumptions. This revenue adjustment contributed to the gap solution and the creation of investment resource.

One-time Use of Economic Uncertainty Reserve: In August 2015, the CLC Board of Trustees established an Economic Uncertainty Reserve of \$2M and added \$1M to the Reserve in June 2018. The now \$3M Reserve was intended as a safety net for the College to navigate unexpected budget crises due to external conditions, such as State funding. The FY2022 budget process included the evaluation of whether use of these one-time resources would be necessary to solve the budget gap. In consideration of the FY2022 budget objectives (establish a planned safety net, build capacity for liabilities) and the progress already made in solving the gap through other aspects of the process, Administration did not recommend use of the Economic Uncertainty Reserve at this time. This Reserve will remain as a safety net as initially designed and contributes to the strong fiscal position of the College.

Modify Budgeted Contingency: During the past several years, a budgeted contingency of \$1.4M has been included in the budget. Administration believes in the prudent practice of contingency planning to serve as a short-term safety net, or as an available resource for an unexpected strategic opportunity within a fiscal year. However, given a healthy \$3M Economic Uncertainty Reserve, consistent expense to revenue budget controls, and a need for the College to activate its existing resources to effect growth and student success outcomes, a modification of the contingency from \$1.4M to a planned \$400K is proposed. This modification maintains a healthy

contingency for the unanticipated short-term need, yet creates \$1M in existing College resources for investment in 2024 Strategic Plan priorities.

Upon completion of applying the strategic levers through the budget process, the FY2022 \$8.7M budget gap was solved and approximately \$1.4M of available existing resource was created to plan strategic investments for FY2022 priorities.

Strategic Investments in FY2022 Plan Priorities: As mentioned, through an intentional budget process, a budget gap was solved and importantly, resource was created that allowed for decisions on investments in strategic priorities to effect growth, improved student success outcomes and ensure a skilled talent supply for Lake County. Through this FY2022 budget plan, the following priorities will be achieved.

Pillar 1: Access and Student Success

| Key Idea | Priorities |
|--------------------------|---|
| Lancer Success Framework | Continued implementation and scale-up of the Onboarding and First Year Experience redesign implemented in FY2021. |
| Flexibility | Develop program and curriculum maps that align with strategic scheduling initiatives to delineate on and off ramps for students that support the efficient completion of credential(s) and increase cost savings. |

Pillar 2: Equity & Inclusion

| Key Idea | Priorities |
|--|--|
| Data-Informed Decisions | Expand course offerings, academic programming and the fields of interest at all campus locations. |
| Curriculum and Cocurricular Activities | Implement an integrated programming model in Student Activities that provides equitable, holistic, balanced, and intentional programming for students through an inclusive excellence lens. |
| Talent Management | Complete the market and equity cyclical pay review of the non-bargaining administrative and professional staff and analyze and create pay structure for part-time staff (less than .50 FTE). |

Pillar 3: Teaching & Learning Excellence

| Key Idea | Priorities |
|--|---|
| Active and Collaborative Learning | Provide curriculum design methodologies that reflect an industry-driven, instructional systems design approach that aligns with Career and Technical Education best practices to meet ICCB/Programs of Study state required competencies. |
| Active and Collaborative Learning Professional Development | Engage in partnership with external experts (Worldwide Instructional Design Systems/WIDS, National Coalition of Certification Centers/NC3) to enhance the design, alignment, and management of performance-based, industry-driven curriculum. |
| Technology | Enhance/upgrade instructional and technological equipment to augment student classroom learning, providing real-world application experiences. |

Pillar 4: Community & Workforce Partnerships

| Key Idea | Priorities |
|-------------------------------|---|
| Enrollment & Talent Pipelines | Create capacity to build intentional P-20 pathways that close opportunity gaps and maintain high quality programming during a period of significant dual credit growth. |
| Workforce Alliances | Complete the Advanced Technology Center Phase One to address critical workforce needs through the expansion of Welding and launch of Industrial Maintenance Repair. |
| Workforce Alliances | Expand into the Brae Loch facility to provide a student-centered learning lab for culinary arts and hospitality management through a faculty/student managed, student staffed restaurant. |

Pillar 5: Collaborative Culture

| Key Idea | Priorities |
|--|---|
| Leadership and Talent Management | Implement a Leadership Development Institute to improve competency in emotional intelligence, transition and change management, project management, communication, innovation, influencing and accountability. |
| Professional Development and Recognition | Next phase of design and implementation of the Employee Success Framework by resourcing key initiatives: first year experience programs for new hires, project management, and skill building, cultural competency. |
| Collaborative Team Culture | Optimize technology utilization and integration. |
| Collaborative Team Culture | Expand the 360-degree performance evaluation process to classified and specialist staff members to support individual development plans of employees, improve self-awareness, encourage agile learning, foster shared dialogue on performance and promote positive behavior change. |

Pillar 6: Strategic Use of Resources

| Key Idea | Priorities |
|--------------------------------|---|
| Alignment and Accountability | Master Plan 2020 Phase 0 investments for capital projects. |
| Alignment and Accountability | Reallocate human resources in BSF for a new capital and infrastructure division to support numerous major short- and long-term initiatives. Realign business operations resources and reporting structure to improve process efficiency, reimagine customer service, augment accountability and achieve a "Partners of Mission" practice. |
| Alignment and Accountability | Strengthen our connection and value messages to our communities to achieve access and success for students and growth for the College. |
| Alignment and Accountability | Build new capacity to lead equity and inclusion efforts that support students, employees and the community through a dedicated position in SPS. |
| Alignment and Accountability | Ensure faculty positions for program expansions that meet industry and transfer needs. |
| Resource & Revenue Development | Resource college student access and success strategies and capital infrastructure through increased fundraising that closes opportunity gaps for students and enhances the college's capital infrastructure. |
| Process Improvement | Improve project management and accountability and create a Central Store. |
| Data and Technology Systems | Maintain PeopleSoft and prepare for a new ERP. |
| Data and Technology Systems | Enhance the College's cybersecurity systems and infrastructure. |

FY2022 Continuous Improvement through Planned Reorganization

In response to community and industry input with the development of the 2024 Strategic Plan, CLC implemented organizational changes to align existing resources to meet external and internal needs. Year 1 organizational changes included the creation of a Community and Workforce Partnerships unit and a Strategy, Planning, and Support unit, which included the first phase build-out of a student success infrastructure. Year 2 organizational changes included a reorganization of Student Development in preparation for the implementation of the redesign of onboarding and first-year experience initiative. In FY2022, planned reorganizations build on the continuous improvement and transformative change efforts in prior years and focus on continued capacity-building for equity in access and success for students and managing the implementation of Master Plan 2020 Phase 0 initiatives. The planned reorganizations are outlined below:

- **Business Services & Finance**
 - Reallocation of staff resources will support a new capital and infrastructure division and align business operations to improve efficiency and augment accountability at the individual through division level to achieve a “Partners of Mission” mentality in practice.

- **Community & Workforce Partnerships**
 - The investment in P-20 Educational Partnerships will create capacity to build intentional P-20 pathways that close opportunity gaps and maintain high quality programming during a period of significant dual credit growth.

- **Foundation**
 - Create capacity in the Foundation to increase fundraising that closes opportunity gaps for students and enhances the college’s capital infrastructure.

- **Student Development**
 - Continue the implementation and scale-up of the Onboarding and First Year Experience redesign implemented in FY2021 by aligning human capital to advance organizational growth and strategic priorities and provide the infrastructure needed to support a holistic student support model.

 - Leverage existing human resources and synergies between departments to result in a dedicated team to manage college technology demands, meet strategic priorities, focus on student records services, and improve the student experience.

 - Embed equity concepts, such as inclusion and social justice, within co-curricular activities by aligning human capital to advance organizational growth and strategic priorities through a reporting structure reorganization and position alignment that provides capacity to best serve student needs.

Master Plan 2020

While celebrating its 50-year anniversary and with a refreshed Strategic Plan focused on creating a collaborative student-focused culture, CLC launched a new master planning process in summer 2019. The goal of the master plan development process was to align the College's facilities and technological infrastructure with the 2024 Strategic Plan Pillars. The intent was to ensure physical spaces were designed to optimize student engagement in holistic student supports and state-of-the-art learning with specialized spaces to meet the needs of the highly skilled industry sectors of Lake County.

During fall 2021, Administration worked in collaboration with the Board to evaluate proposed projects contained within the draft Master Plan 2020. This review included the establishing a Capital Financing Plan structure to continue CLC's history of optimizing College, State, and Grant funds to advance projects. In addition, the review leveraged the CLC Foundation and community partnerships in support of capital fundraising to support major capital projects and improvements. The FY2022 budget includes resources to build capacity within the Foundation for this development work. A target for resource development through capital fundraising and grants to support Master Plan 2020 Phase 0 efforts was set at 20%.

Given some of the immediate workforce needs in Lake County, the Board supported the early launch of several projects that are represented in Master Plan 2020. Additionally, a few projects were put in motion to bridge between the prior master plan and Master Plan 2020. These projects, those bridging the former master plan and those that were recently launched, now collectively form the Master Plan 2020 Phase 0 projects, which will be available on the College website upon endorsement from the Board.

The Board's endorsement for the full vision and concepts of Master Plan 2020 is requested as part of the FY2022 budget approval. However, funding of the full vision is not being requested at this time. In a still uncertain pandemic environment and with a commitment to finish what was started within the organizational capacity available, as well as an intent to optimize all existing spaces before building new square footage, the funding requested in the FY2022 budget is limited to the Phase 0 projects.

The FY2022 budget provides funding for all Phase 0 projects through the Bond Plan and the Surplus Allocation Plan. While capital fundraising is intentionally designed into the FY2022 budget, projects are not dependent on these potential resources, with the exception of the Urban Farm at the Lakeshore Campus. FY2022 Master Plan 2020 Phase 0 projects include:

- Advanced Technology Center Phase 1 – Funding includes FY2022 Bond Plan, FY2020 Surplus \$2M (previously approved), and FY2021 planned surplus \$7M.
 - Fundraising goal - \$20M
- Brae Loch Culinary – Funding includes FY2020 surplus \$1.5M (previously approved) and planned FY2021 surplus (\$800K furniture and equipment)

- Lower Level B Wing Culinary Renovation – Project related to Brae Loch Culinary and includes moving the SHARE Market to “storefront window” of existing Prairie restaurant. Funding includes planned FY2021 surplus \$1.3M (construction and instructional equipment)
- Building E/UCLC Renovation for Administrative Office Moves – Funding includes FY2020 surplus \$500K and FY2021 planned surplus \$161,046K
- Outdoor Sports Complex – Funding includes \$10M FY2022 Bond Plan. Project is an early priority in Master Plan 2020 and includes only outdoor sports fields and facilities that need to be upgraded to meet competition standards and college-level image.
- Lakeshore Campus Student Center – Capital Development Board project already funded. Total project \$47.9M.
- Lakeshore Campus Urban Farm – Project to be funded through capital fundraising only. Total project \$6M. Total received to date \$2M (approved at April 2021 Board meeting)
- Deferred Maintenance –
 - \$9,342,000 funded through FY2022 Bond Plan Includes (Performing Arts Building CDB roof project underway)
 - \$645,997 FY2022 Fund 3 Plan (comprehensive fee revenue budget)
 - \$845,424 FY2020 Surplus (in progress and funding previously approved for A wing dock and sealcoat lots 1 & 8)
 - \$600K Life Safety Upgrades Grayslake Campus

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COLLEGE OF LAKE COUNTY
Community College District 532

ORGANIZATIONAL OVERVIEW

COMMUNITY COLLEGE DISTRICT NO. 532

Unit Summary By
All Funds Expenditures

| Unit | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Business Services & Finance | \$ 17,548,917 | \$ 15,083,222 | \$ 18,547,330 | \$ 18,424,860 |
| Total Community & Workforce Partnership | 4,655,477 | 5,644,154 | 7,840,841 | 6,913,557 |
| Total Educational Affairs | 43,801,607 | 45,668,522 | 46,349,955 | 48,346,392 |
| Total Foundation | 602,896 | 620,861 | 785,404 | 796,387 |
| Total Human Resources | 1,137,280 | 1,329,035 | 1,679,626 | 1,762,923 |
| Total Information Technology | 7,519,141 | 7,392,550 | 9,011,922 | 9,130,266 |
| Total Office of the President (Institutional) | 32,966,341 | 33,182,506 | 40,980,796 | 97,422,276 |
| Total Strategy, Planning & Support | 2,648,352 | 2,807,807 | 3,660,727 | 3,793,791 |
| Total Student Development | 33,465,296 | 35,858,959 | 35,387,703 | 37,189,650 |
| Grand Total | \$ 144,345,307 | \$ 147,587,616 | \$ 164,244,304 | \$ 223,780,102 |

BUSINESS SERVICES AND FINANCE UNIT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| Business Services & Finance | | | | |
| Auxiliary Services | 3,957,233 | 3,706,757 | 4,634,187 | 4,592,687 |
| Business Services & Finance | 338,847 | 322,879 | 335,019 | 340,334 |
| CLC Police Dept | 2,034,343 | 1,924,015 | 2,183,715 | 2,263,726 |
| Facilities | 7,979,122 | 6,999,371 | 9,069,700 | 8,791,485 |
| Facilities Improvements (From Comp Fee) | 1,878,753 | 665,674 | 685,000 | 645,997 |
| Finance Department | 1,053,086 | 1,107,664 | 1,276,989 | 1,308,169 |
| Purchasing & Contracts | 275,969 | 233,115 | 302,720 | 432,462 |
| Sustainability | 31,565 | 123,748 | 60,000 | 50,000 |
| Total Business Services & Finance | \$ 17,548,917 | \$ 15,083,222 | \$ 18,547,330 | \$ 18,424,860 |

Vision

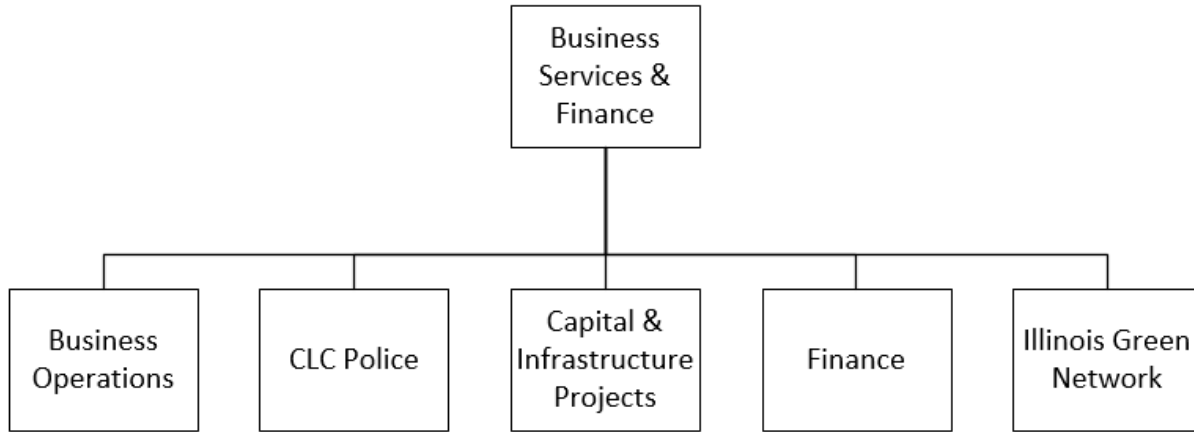
Business Services and Finance (BSF) strives to be the premier higher educational business services and finance organization that sets the standards by which other departments measure their success in the following ways: providing student and customer-focused goods and services in a professional, knowledgeable and respectful manner, modeling and encouraging good stewardship of College and taxpayer resources; fostering a collaborative environment, striving for continuous improvement, and leading economic and education transformation for a sustainable future.

Purpose

The Business Services and Finance (BSF) is responsible for the organizational viability of the College. The BSF unit aligns with the College’s strategic pillars of Access and Success for Students and Strategic Use of Resources by driving a “partners of mission” philosophy with internal stakeholders and a focus on resourcing students. BSF provides for the safety and security of the college facilities and fiscal viability through cost efficiencies and savings. Areas reporting to this unit include Finance, CLC Police, and two newly created divisions, Business Operations, and Capital and Infrastructure Projects. Additionally, Business Services and Finance supports the College’s shared governance providing guidance and oversight to the Operations and Facilities Commission and the Sustainability Council.

The FY2022 budget will build capacity for capital and master planning project oversight and budget control through the creation of a new Capital and Infrastructure Projects division. Key priorities within the unit will address textbook affordability, policies, and processes that create barriers for students and institutional costs for office supplies and print cartridges. The BSF unit will implement innovative technology providing for contract management, automation of building systems, and ease of ordering course materials for students. Lastly, BSF will invest in professional development and training to enable unit employees to thrive.

Organizational Chart



COMMUNITY & WORKFORCE PARTNERSHIPS UNIT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| Community & Workforce Partnership | | | | |
| Career & Job Placement Cr | 383,493 | 496,732 | 1,258,447 | 1,213,031 |
| College Readiness & Dual Credit | 329,490 | 334,568 | 405,563 | 516,333 |
| Community & Workforce Partnership | 0 | 333,771 | 774,847 | 911,128 |
| Community Programming | 1,254,039 | 1,144,366 | 1,662,766 | 1,641,438 |
| Grants | 6,036 | 3,938 | 0 | 0 |
| James Lumber Center/Performing Arts | 989,291 | 1,047,573 | 1,118,889 | 1,101,377 |
| Workforce & Professional Dev | 1,693,128 | 2,283,207 | 2,620,329 | 1,530,250 |
| Total Community & Workforce Partnership | \$ 4,655,477 | \$ 5,644,154 | \$ 7,840,841 | \$ 6,913,557 |

Note: 2019 Actual and 2020 Actual Unit/Division breakouts were updated in FY21 for consistency across the unit. FY2021 increases can be attributed to apprenticeship program, centralization of student employment accounts from across entire organization, and the ICCB Workforce Equity Initiative grant. FY22 includes an increase for the reorganization of P-20 Educational Partnerships and decrease related to right sizing of WPDJ auxiliary accounts.

Vision

Community & Workforce Partnerships is the hub for providing premier pathways to education, culture, and workforce prosperity.

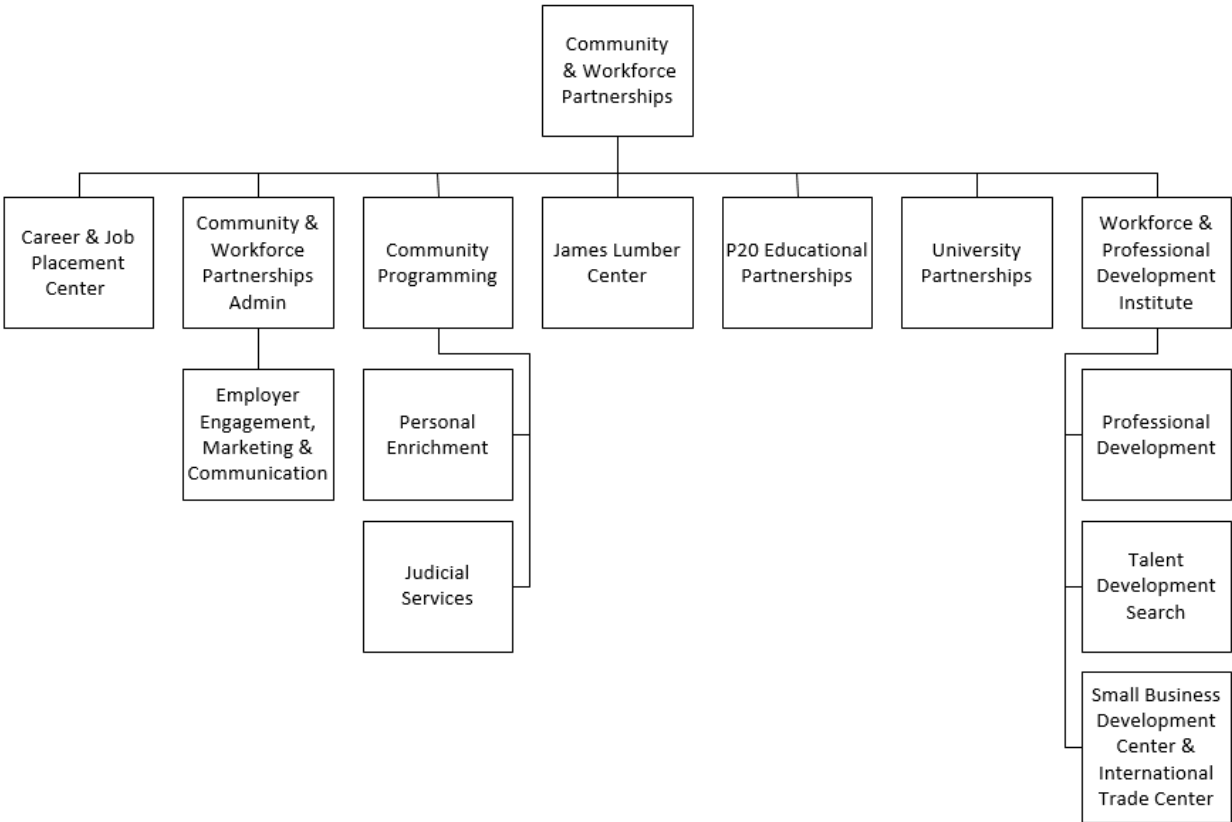
Purpose

The Community & Workforce Partnerships (CWP) unit leads strategy to engage with external partners in the community, business and industry, and P-20 educational system. CWP enhances the cultural wealth in the community through fine and performing arts, adult personal enrichment, and youth programs. Through collaboration with internal stakeholders, CWP represents the college in building relationships with employers and developing solutions to meet workforce development needs of Lake County. Additionally, CWP supports seamless pathways from P-12 education through to university transfer to maximize opportunities for

students and increase college completion. CWP maintains oversight of key metrics and performance indicators for Pillar 4 (Community & Workforce Partnerships) within the strategic plan.

Investments in the FY2022 budget will build capacity for long-term projects with our K-12 partners as the reorganization to create a department in P-20 Educational Partnerships occurs. Key priorities across the unit will address enrollment and talent pipelines with an emphasis on dual credit pathways, transfer pathways and apprenticeship programs. Also, workforce alliances in manufacturing are a focus as the new Advanced Technology Center construction occurs within Master Plan 2020 Phase 0 and the new Industrial Maintenance Repair program is developed and launched to address workforce gaps and labor market needs.

Organizational Chart



EDUCATIONAL AFFAIRS UNIT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| Educational Affairs | | | | |
| Adult Basic Ed, GED and ESL | \$ 2,632,066 | \$ 2,311,199 | \$ 2,629,111 | \$ 2,521,030 |
| Biological and Health | 9,354,166 | 9,928,118 | 10,078,663 | 10,111,350 |
| Business & Social Sciences Div | 8,729,871 | 9,221,939 | 9,136,326 | 9,484,677 |
| CLC Online | 154,748 | 128,806 | 164,744 | 159,348 |
| Comm Arts/Humanities/Fine Arts | 9,608,555 | 10,005,595 | 9,789,956 | 10,100,632 |
| Educational Affairs | 900,847 | 1,026,917 | 1,496,485 | 1,851,729 |
| Engineering, Math & Physical Sciences | 8,317,945 | 8,578,130 | 8,856,565 | 9,592,187 |
| Grants | 2,326,106 | 2,721,042 | 2,302,553 | 2,732,606 |
| Instr Equip/Ed Affairs | 0 | 16,321.65 | 0 | 0 |
| Instructional Equipment (From Comp Fee) | 657,938 | 600,075 | 453,950 | 437,964 |
| Lakeshore Campus | 519,187 | 590,299 | 814,824 | 735,119 |
| Southlake Campus | 600,177 | 540,081 | 626,778 | 619,750 |
| Total Educational Affairs | \$ 43,801,607 | \$ 45,668,522 | \$ 46,349,955 | \$ 48,346,392 |

Note: 2019 Actual, and 2020 Actual unit/division breakouts have been reclassified for consistency with the current year presentation.

Vision

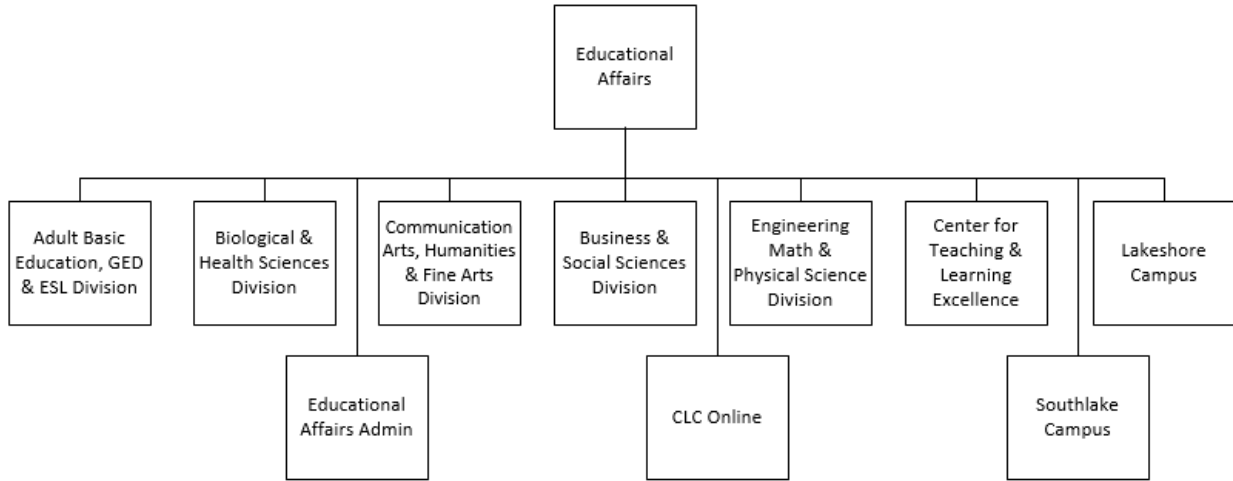
Provide access to high quality academic programs; offer top-notch teaching and learning experiences that integrate global perspectives; serve to prepare and train CLC students for successful transitions to transfer institutions and/or achieve gainful employment in high demand jobs in an ever-changing workforce.

Purpose

As an essential part of the College of Lake County, the Educational Affairs Unit (EAU) oversees all academic divisions. The EAU works to ensure coherence and quality of college educational programs and services, and works collaboratively across campus to remove barriers and help promote success for all students. The unit supports the college mission to be a comprehensive community college committed to equitable high-quality education, cultural enrichment and partnerships to advance the diverse communities it serves. As a leader in providing innovative education and workforce solutions, we hold the values of CLC to be the cornerstone to fulfilling the college's mission: Purpose, Integrity, Excellence, Inclusion, Unity, and Compassion.

The EAU provides centralized support and direction for academic planning, assessment, program development, and course scheduling. The central office maintains responsibility for business analyst functions related to the student information system, online catalog, and adjunct scheduling application. The EAU serves a key role in developing strategy across academic divisions and campuses, prioritizing goals, and analyzing progress toward achieving key student success metrics.

Organizational Chart



FOUNDATION

Budget by /Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Foundation | | | | |
| Foundation | 602,896 | 620,861 | 785,404 | 796,387 |
| Total Foundation | \$ 602,896 | \$ 620,861 | \$ 785,404 | \$ 796,387 |

Vision

The College of Lake County Foundation strives to make attainment of a higher education credential accessible to every Lake County resident who seeks one.

Purpose

The College of Lake County Foundation inspires philanthropic giving for life-changing impact in support of student scholarships, college programs, and capital projects. We do this by connecting individual donors, foundations and local employers with strategic philanthropic opportunities that promote higher education, remove barriers to career pathways for all Lake County residents, provide vital support services that promote student success and strengthen the Lake County economy by developing an educated workforce.

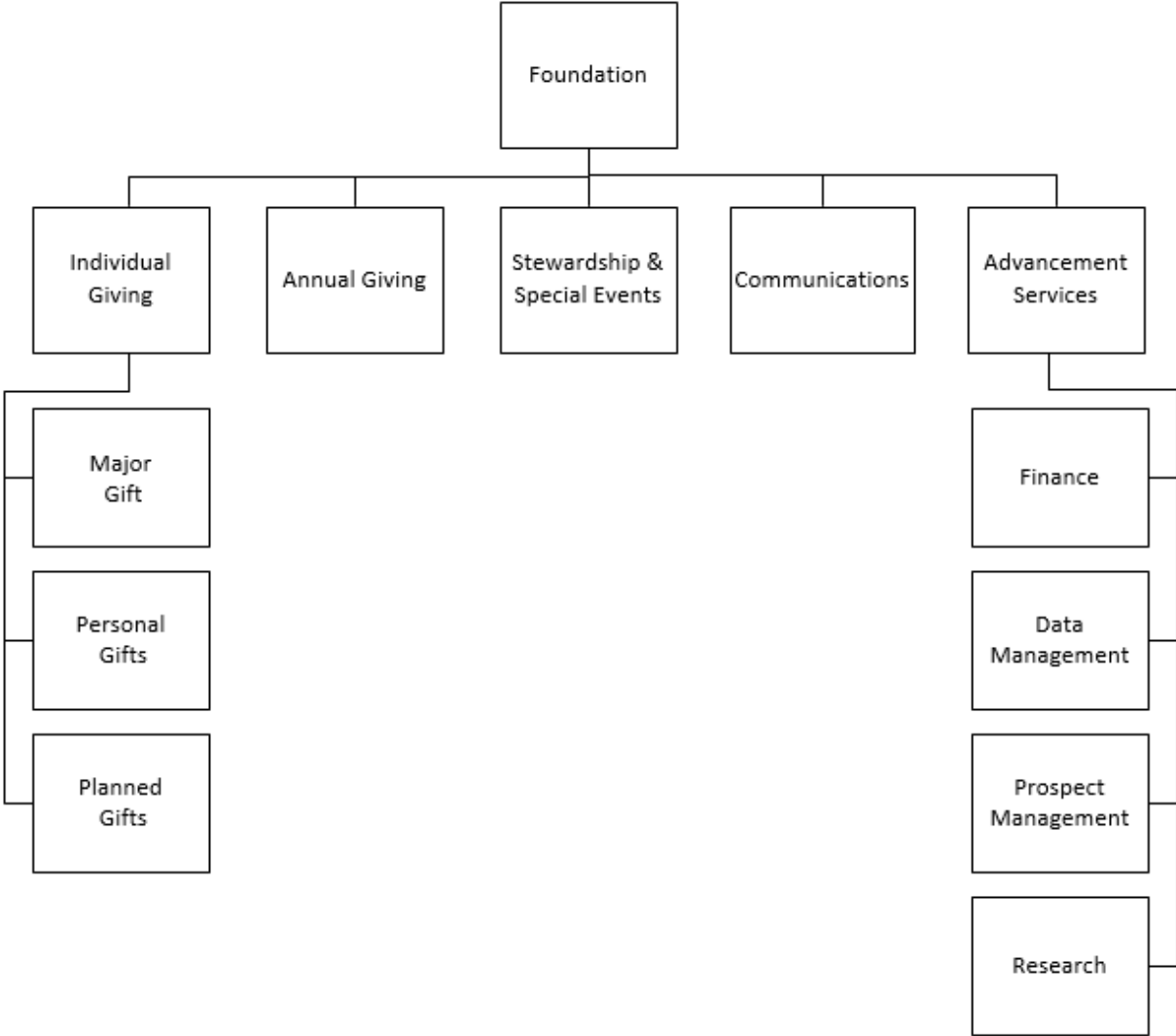
Purpose

FY22 Planning and Budget Priorities

In accordance with the College’s 2024 Strategic Plan, the Foundation’s first priority in FY2022 remains steadfast on developing resources for students in support of equity in access and success. However, with the implementation of Phase 0 projects of the Master Plan 2020, the Foundation has an opportunity to play an elevated role in supporting CLC’s strategic capital

projects in support of community and workforce development. Specifically, the Foundation will build the infrastructure to support the exploration and implementation of a capital campaign as it becomes an intentionally designed funding stream as one part of an overall capital funding strategy with the aim of supporting 20% of the Master Plan 2020 Phase 0 costs.

Organizational Chart



HUMAN RESOURCES UNIT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| Human Resources | | | | |
| Human Resources | 1,077,926 | 1,324,508 | 1,579,626 | 1,662,923 |
| Wellness Commission | 59,353 | 4,527 | 100,000 | 100,000 |
| Total Human Resources | \$ 1,137,280 | \$ 1,329,035 | \$ 1,679,626 | \$ 1,762,923 |

Vision

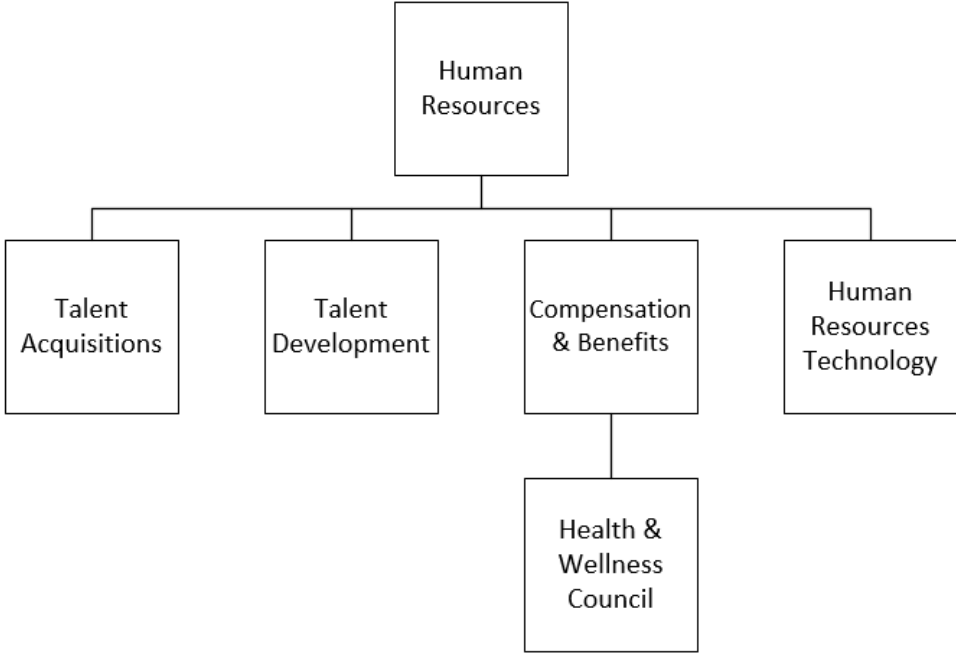
To provide the CLC experience that is innovative and equitable; where every employee thrives and every student succeeds.

Purpose

Human Resources is committed to recruiting, retaining, recognizing and developing a highly qualified and diverse workforce to serve our students and community, achieve the goals of the strategic plan and live our values of excellence, quality, integrity, compassion, unity and inclusion. Human Resources will proactively:

- Attract and retain employees who reflect our diverse student body
- Foster the developmental journey of high performing individuals and teams
- Recognize employee value through our Total Rewards Philosophy
- Provide a safe environment for collaboration and feedback

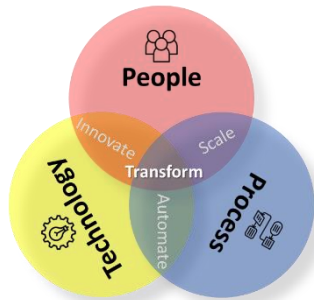
Organizational Chart



INFORMATION TECHNOLOGY UNIT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Information Technology | | | | |
| Application Development | 1,902,127 | 2,096,012 | 2,448,634 | 2,600,657 |
| Core Systems & Infrastructure | 1,307,963 | 1,439,635 | 1,929,674 | 1,868,516 |
| Cybersecurity | 0 | 156,041 | 235,078 | 318,553 |
| Educational Technology | 590,115 | 314,866 | 418,880 | 400,551 |
| Information Technology | 1,119,712 | 1,141,922 | 1,198,139 | 1,188,897 |
| Technology (From Comp Fee) | 1,087,647 | 678,049 | 1,134,875 | 1,094,910 |
| Technology Support | 1,511,576 | 1,566,026 | 1,646,642 | 1,658,182 |
| Total Information Technology | \$ 7,519,141 | \$ 7,392,550 | \$ 9,011,922 | \$ 9,130,266 |



Vision

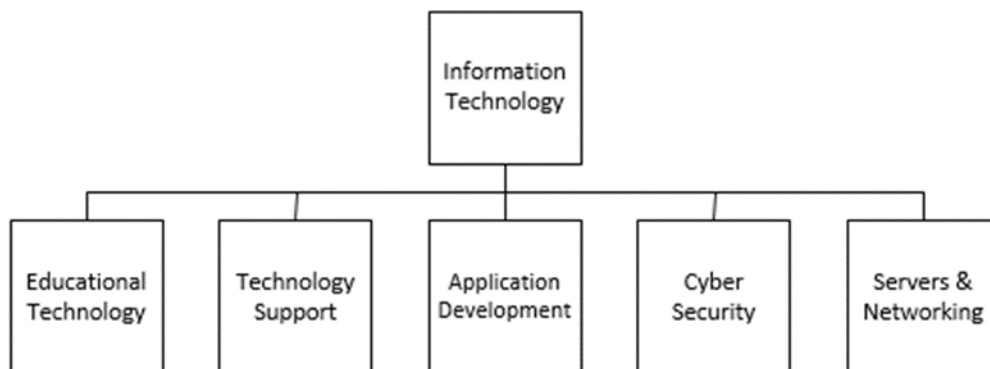
We believe that the interaction between people, processes, and technology is an enabler of incredible transformation in our society, and that we are essential leaders in leveraging technology to help our faculty and staff transform the lives of our students.

Purpose

IT advances student success, maximizes educational opportunities, and creates a culture of innovation, excellence, and continuous improvement. It does this, in tight collaboration with all areas of the

College, by identifying how the combination of people, processes, and technology can enhance each of these areas. The result includes consistently improving student retention and engagement, increasing faculty ability to enhance students' learning experiences, the ongoing delivery of quality services to all areas of the College, and the stewardship and protection of the information they entrust to the College.

Organizational Chart



OFFICE OF THE PRESIDENT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| Office of the President (Institutional) | | | | |
| Capital Development | 8,018,751 | 4,164,429 | 10,000,000 | 60,000,000 |
| COVID Relief | 0 | 2,160,872 | 0 | 7,458,518 |
| Diversity Commission | 47,719 | 23,902 | 60,000 | 60,000 |
| Grant Matching Funds | 126,472 | 149,000 | 0 | 0 |
| Green Fund | 0 | 0 | 600,000 | 300,000 |
| Growth & Innovation Fund | 239,500 | 738,835 | 256,000 | 120,000 |
| Institutional | 18,286,649 | 19,731,885 | 23,854,702 | 22,017,384 |
| Master Plan 2.0 Debt Svc | 0 | 0 | 0 | 1,250,000 |
| Master Plan Debt Svc | 5,604,768 | 5,604,428 | 5,617,110 | 5,619,345 |
| President's Office | 642,482 | 609,154 | 592,984 | 597,029 |
| Total Office of the President | \$ 32,966,341 | \$ 33,182,506 | \$ 40,980,796 | \$ 97,422,276 |

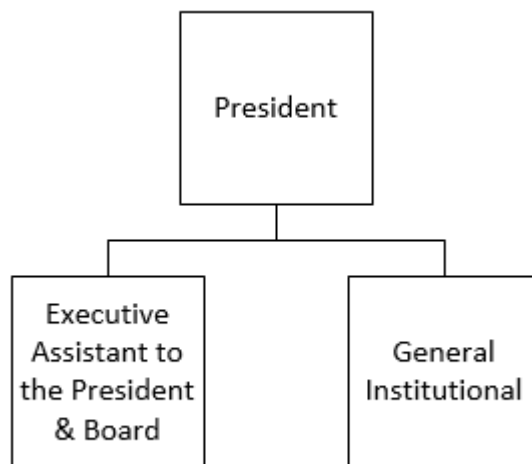
Vision

Every student succeeds and every employee thrives in a collaborative student-focused culture.

Purpose

The Office of the President coordinates administrative and operational oversight of college operations in accordance with policies as established by the Board of Trustees and within the shared governance of the College. The Office of the President ensures organizational alignment across all campuses and locations in the implementation of the strategic plan and fulfillment of the mission, vision, and values. This Office supports the Board of Trustees, including coordination of activities, communications, and meetings.

Organizational Chart



STRATEGY, PLANNING & SUPPORT UNIT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|---------------------|---------------------|---------------------|---------------------|
| Strategy, Planning & Support | | | | |
| Institute Effect/Planning/Research | 634,754 | 457,279 | 824,945 | 727,683 |
| Instl Plan,Support&Strategy | 0 | 258122 | 311,599 | 574,541 |
| Public Relations & Marketing | 1,718,841 | 1,739,808 | 1,997,632 | 1,973,508 |
| Resource Development and Legislative Affairs | 294,757 | 304,981 | 331,551 | 275,155 |
| Student Success Strategy | 0 | 47616 | 195,000 | 242,904 |
| Total Strategy, Planning & Support | \$ 2,648,352 | \$ 2,807,807 | \$ 3,660,727 | \$ 3,793,791 |

Vision

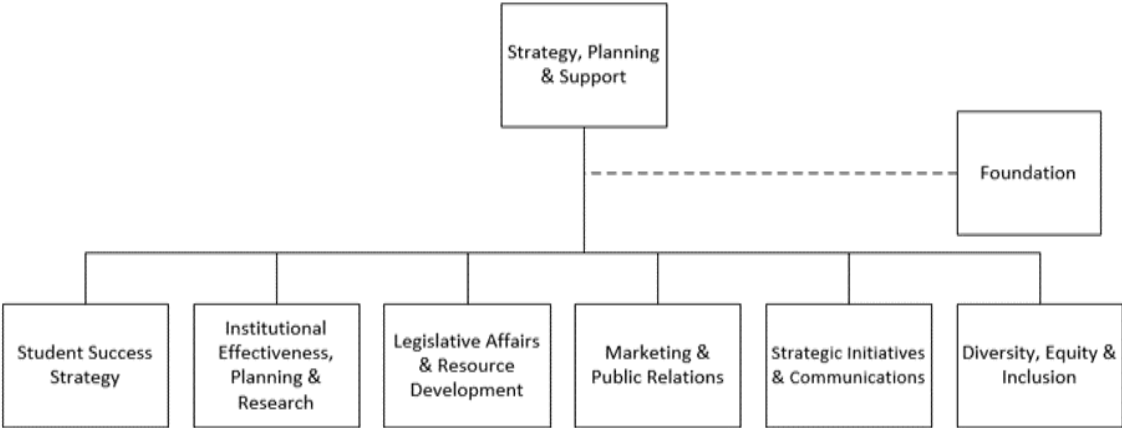
Strategy, Planning and Support is a strategic partner in establishing and communicating the college’s strategic direction that inspires innovation and transformative change.

Purpose

The Strategy, Planning and Support (SPS) unit strategizes with other CLC internal units and external partners in the community to increase institutional capacity for the purpose of achieving institutional outcomes. In FY2022, the SPS unit will foster a collaborate culture to focus on these five (5) strategic goals and priorities:

1. Build capacities in student success initiatives and diversity equity and inclusion
2. Expand CLC’s data capacity through building a culture of inquiry & evidence
3. Strengthen CLC’s connections and value messages to the communities we serve
4. Streamline CLC’s internal communications and improve collaborations
5. Resource college initiatives with external funding opportunities

Organizational Chart



STUDENT DEVELOPMENT

Budget by Division

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Student Development | | | | |
| Athletics | 826,781 | 749,535 | 892,806 | 815,279 |
| Children's Learning Centers | 699,874 | 675,314 | 826,496 | 853,470 |
| COVID Relief | 0 | 782,000 | 0 | 1,657,681 |
| Enrollment Services | 3,156,973 | 3,341,180 | 3,959,973 | 4,621,738 |
| Financial Aid Disbursement | 17,084,484 | 18,154,297 | 17,298,878 | 18,056,471 |
| Grants | 662,944 | 757,419 | 571,057 | 390,751 |
| Library, Testing & Acad. Success | 7,009,987 | 7,489,280 | 7,369,124 | 6,505,773 |
| Student Development Administration | 492,665 | 518,980 | 583,140 | 567,839 |
| Student Life | 1,368,554 | 1,529,725 | 2,016,841 | 2,017,718 |
| Student Senate | 779,669 | 727,170 | 408,839 | 421,919 |
| Student Support (From Comp Fee) | 413,924 | 573,915 | 453,950 | 437,964 |
| Trips and Clubs | 969,442 | 560,143 | 1,006,599 | 843,047 |
| Total Student Development | \$ 33,465,296 | \$ 35,858,959 | \$ 35,387,703 | \$ 37,189,650 |

Vision

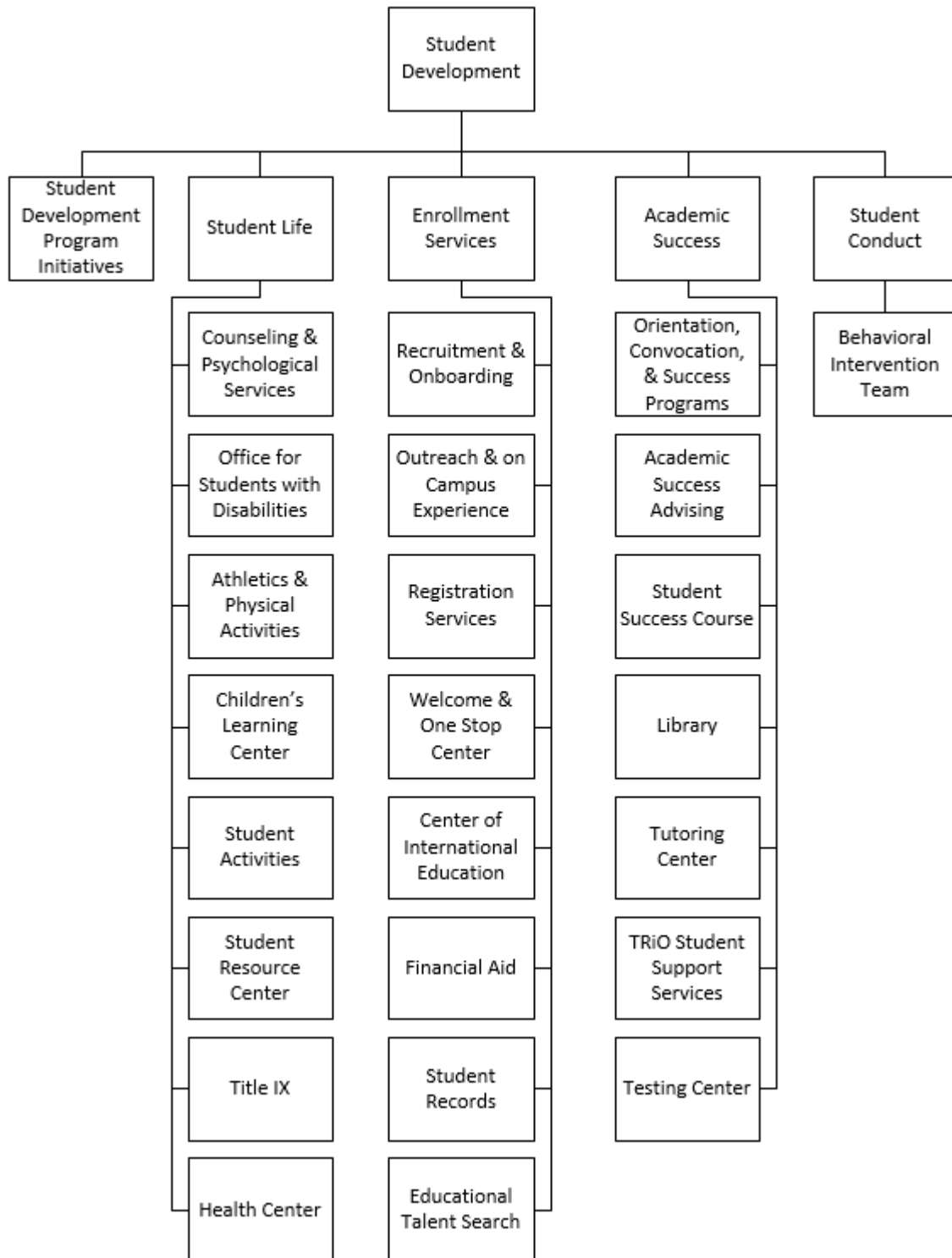
Every student succeeds.

Purpose

The Student Development unit provides equitable access to education, advances learning and development, and fosters inclusive engagement to achieve success for all students. This unit provides a variety of programs and services that align with the CLC definition of student success to provide personalized, culturally relevant student learning experiences, grounded in equitable practice in an inclusive student-ready environment so that every student achieves their degree attainment.

The Student Development unit contributes to creating a student-ready, equity-minded environment for students to achieve social and economic mobility and become the future leaders of our community. We provide every student the opportunity and the tools to learn and develop outside of the classroom; enhance a student's academic scholarship through a holistic model of student development that ensures a total educational experience and personal goal attainment; provide student services and programs that are crucial in promoting diversity, inclusion and a sense of belonging; remove barriers that are critical to equity and student success; provide continuous improvement of department processes and practices that are essential to a student's access to resources, support and assistance; aspire to provide every student, employee and visitor excellent customer service; and help shape model community leaders and global citizens.

Organizational Chart



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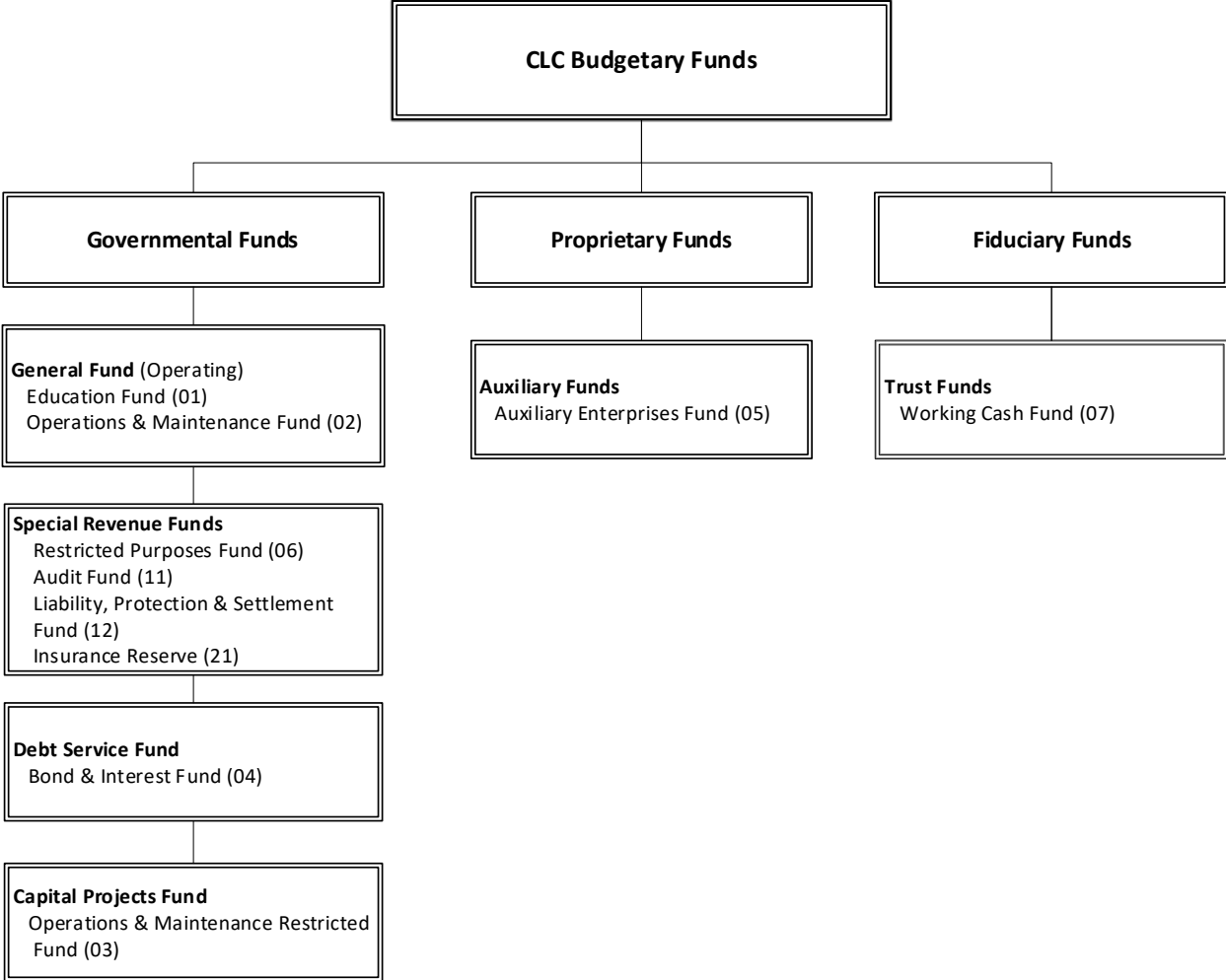
BUDGET SECTION

FUND DESCRIPTIONS

The College uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain college functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. College resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how activities are controlled.

Funds are classified into three types: governmental, proprietary, and fiduciary. Each fund type, in turn, is divided into separate categories.



GOVERNMENTAL FUND TYPES

Governmental type functions are accounted for through governmental funds. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities—except those accounted for in proprietary funds—are accounted for through governmental funds (general, special revenue, capital projects, debt service, and permanent funds).

General Fund (Operating Funds)

The General Fund, which consists of the Education Fund and the Operations and Maintenance Fund, are the general operating funds of the College. These are used to account for all financial resources except those required to be accounted for in another fund.

Education Fund (01)

The Education Fund is established by Section 3-1 of the *Illinois Public Community College Act*. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College. (See Sections 3-20.3 and 7-18 of the *Illinois Public Community College Act*).

Operations and Maintenance Fund (02)

The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the *Illinois Public Community College Act*. The statutory maximum tax rate is set at 10 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; and payment of all premiums for insurance upon buildings and building fixtures. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed. (See Sections 3-20.3 and 7-18 of the *Illinois Public Community College Act*).

The Education Fund and the Operations & Maintenance Fund are the legally appropriated funds of the College.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. The Special Revenue Funds include the Restricted Purposes Fund, Audit Fund, and the Liability, Protection and Settlement Fund.

Restricted Purposes Fund (06)

The Restricted Purposes Fund is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantor are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts. Additionally, this fund is used to account for other state, federal, or other funds which are restricted for a specific purpose.

Audit Fund (11)

The Audit Fund is established by 50 ILCS 310/9 of Illinois Compiled Statutes for recording the payment of auditing expenses. The audit tax levy should be recorded in this fund, and monies in this fund should be used only for the payment of auditing expenses.

Liability, Protection and Settlement Fund (12)

This fund is established pursuant to 745 ILCS 10/9-107 and 40 ILCS 5/21-110.1 of the Illinois Compiled Statutes. The tort liability and Medicare insurance/FICA tax levies should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under 745 ILCS 10/9-107, for example, the payment of tort liability, unemployment, or worker's compensation insurance or claims, or 40 ILCS 5/21-110.1, i.e., the cost of participation in the federal Medicare/Social Security programs.

Insurance Reserve Fund (21)

The College is self-insured for medical, vision, dental, and workers' compensation claims for its employees. The Insurance Reserve Fund is used to provide a reserve only to be used based on significant overruns in actual claims, both individually and in the aggregate.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general, long-term debt principal, interest, and related costs. The Debt Service Fund of the College is the Bond and Interest Fund.

Bond and Interest Fund (04)

The Bond and Interest Fund is established by Section 3A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds.

Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds). The Capital Projects Fund of the College is the Operations and Maintenance Restricted Fund.

Operations and Maintenance Restricted Fund (03)

This fund is used to account for monies restricted for building purposes and site acquisition. This fund was first established without voter approval by resolution of the local Board of Trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures.

PROPRIETARY FUND TYPES

Proprietary fund types account for the College's ongoing activities, which are similar to those often found in the private sector, where the determination of net income is necessary or useful to sound financial administration, or where services from such activities can be provided to outside parties (enterprise funds or to other departments or agencies primarily within the College's internal service funds). The Proprietary Funds include the Auxiliary Enterprise Funds and the Internal Service Funds (Self Insurance Fund).

Auxiliary Enterprises Fund (05)

The Auxiliary Enterprises Fund is established by Section 3-31.1 of the *Illinois Public Community College Act* and accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food services, bookstore, and intercollegiate athletics.

FIDUCIARY FUND TYPES

Fiduciary funds are used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Trust Funds

Trust Funds are used to account for assets held by the College in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The Nonexpendable Trust Fund of the College is the Working Cash Fund. The Working Cash Fund is used to account for financial resources held by the College to be used for temporary transfer to the operating funds.

Working Cash Fund (07)

The Working Cash Fund is established by Chapter 110, Act 805, Section 3-33.1 of the *Illinois Public Community College Act*. This fund was first established without voter approval by resolution of the local Board of Trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

The Board of Trustees may transfer from the Working Cash Fund in anticipation of the receipt of federal, state or local funds but the debt to the Working Cash Fund must be satisfied annually. Transfers from the Working Cash Fund to the Education or Operations and Maintenance Funds may be made only by board resolution. This section also specifies the terms of such a resolution. The Board of Trustees may also issue a resolution to abolish the Working Cash Fund and direct the treasurer to complete the transfer. If it is abolished, a district may not establish another Working Cash Fund without voter approval. Interest earned by the fund may be transferred to the Education or Operations and Maintenance Funds by board resolution.

ADJUSTMENTS TO THE BUDGET

It is rare when a budget is constructed with such intuition and foresight that it does not need to be revised. All budgets must be planned to allow for changes in revenue and expenditure levels or shifts in resource requirements between lines. A budget adjustment process is used throughout a fiscal year to address modifications needed for the fluid management of resources.

Accounting controls depend, in part, upon monitoring spending levels against budget levels. Monies budgeted for one purpose should not be expended for another. Spending in some accounts may stop unnecessarily only because funds are not budgeted sufficiently in those accounts or because extenuating circumstances arise, such as the need to replace a major piece of equipment. Monitoring the status of the funds is easier if budget amounts have been amended to reflect appropriate levels of spending authorization.

Procedurally, the budget, once published, can only be amended through a budget adjustment. The budget adjustment reflects which account(s) to increase or decrease accompanied by the reason for the needed change. Each adjustment must be approved by an administrator, vice president, and, as applicable, President, and/or the Board of Trustees.

Budgetary control rests with the Board of Trustees at the account classification level within each fund. Therefore, the Board must approve amendments to the budget that decreases the budgeted amount on one account and increase the budgeted amount on another account in a different account classification during the fiscal year. Account classifications include salaries, benefits, contractual services, materials and supplies, travel and conference/meeting expense, fixed charges, utilities, capital outlay, other expenditures, and contingency. Budget amendments that decrease and increase budget amounts within the same account classification require only administrator or vice president approval.

BASIS OF BUDGETING

The College's Basis of Budgeting is modified accrual for governmental funds and full accrual for proprietary and fiduciary funds. Modified accrual is the method under which revenues are recognized when they become susceptible to accrual; that is when they become both measurable and available to finance expenditures of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Full accrual is the method under which revenues are recognized when earned. For all types of funds, expenditures are budgeted and accounted for according to when the liability is incurred regardless of the timing of related cash flow. The Budget Overview Section includes a detailed description of the College's funds.

The basis of budgeting for governmental funds in the College's budget document is different from the basis of accounting required per Generally Accepted Accounting Principles (GAAP). For community colleges, GAAP requires that general-purpose external financial statements be presented on the full accrual basis. Revenues, expenses, assets, liabilities, and net assets are presented solely at the government-wide level without segregation by the fund. Per full accrual accounting, revenue is recognized when earned and expenses are recognized when incurred.

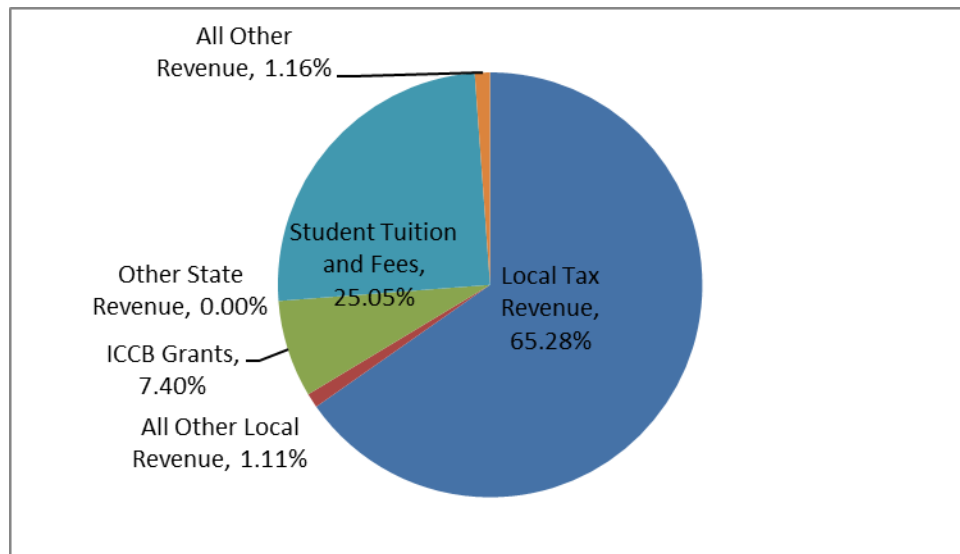
OPERATING FUNDS REVENUE SUMMARY

The following describes the forecasting method and overall revenue assumptions used in preparing the FY2022 budget, along with additions and initiatives planned for FY2022.

A qualitative forecasting method known as naïve forecasting was used to project revenues. The naïve forecasting method is best suited for revenue sources that are fairly stable from year to year, a typical period can be easily determined, the historical relationship remains constant for the period being forecast and all relevant factors affecting the revenue source have been included in the forecast. Naïve forecasting is well suited for the majority of the College's revenue sources. Approximately 66.4% of revenue is local tax revenue that matches the criteria set forth above.

Three major sources of operating revenue are available to the College: tuition, state funding, and property taxes. These three sources make up about 97.7% of the operating revenues. The remaining sources primarily include interest earnings and facilities rental income. Operating revenues and transfers (Education and Operations & Maintenance Funds) are projected at \$115,770,964 compared to the prior year of \$114,594,960 or a 1.0% increase. Property tax revenue increase by 3.0%, student tuition and fees decrease by 8.5%, and state revenues remain at the same level as the previous year.

Operating Fund Revenues FY2022



Property Taxes

Property taxes are levied each year based on the equalized assessed property values in the district as of January 1 of that year. Assessed values are established and property taxes billed and collected by Lake County. These taxes are assessed in December and become an enforceable lien on the property as of the preceding January 1. A reduction for collection losses, based on historical collection experience, has been provided to reduce the taxes receivable to the estimated amount to be collected.

The overall property tax rate of the College is affected by the Property Tax Extension Limitation Law (PTELL) imposed by Illinois Public Act 87-17. This law was effective for the 1991 tax levy year and limits the annual growth in property tax revenue to either 5% or the percentage increase of the consumer price index (CPI), whichever is less.

PTELL allows a taxing district to receive a limited inflationary increase in the tax extension on existing property and plan an additional amount for new construction and voter-approved rate increases. The limitation slows the growth of property tax revenues to taxing districts when property values and assessments are increasing faster than the rate of inflation.

Proposed legislation may freeze property taxes over a limited time or going forward. Though budgeted property tax revenues for FY2022 do not factor in a tax freeze, proposed legislation continues to be monitored.

For the calculation of property taxes, each fiscal year contains one-half of two separate tax years. For example, FY2022 contains the second half of the tax year 2020 and the first half of the tax year 2021. Each year the College receives a majority of taxes for the first half of the fiscal year in September and October. The majority of the second half of the tax payments are received in May and June.

The tax rate for the 2020 tax levy is 0.282 per \$100 of assessed valuation. The assessed value will be 33.33% of the property's market value. A home with a market value of \$300,000 will pay approximately \$281.85 in taxes to the College for 2021 taxes, which are collected in the calendar year 2022.

Property tax revenues are anticipated to increase by 2.9% in FY2022. This reflects a Consumer Price Index (CPI) of 2.3% for the tax year 2020 and 1.4% for the tax year 2021 as well as a new property of \$140 million. The Equalized Assessed Valuation (EAV) decreased by 0.2% for the tax year 2020. The 2.9% property tax increase is a realistic assumption based on inflation trends.

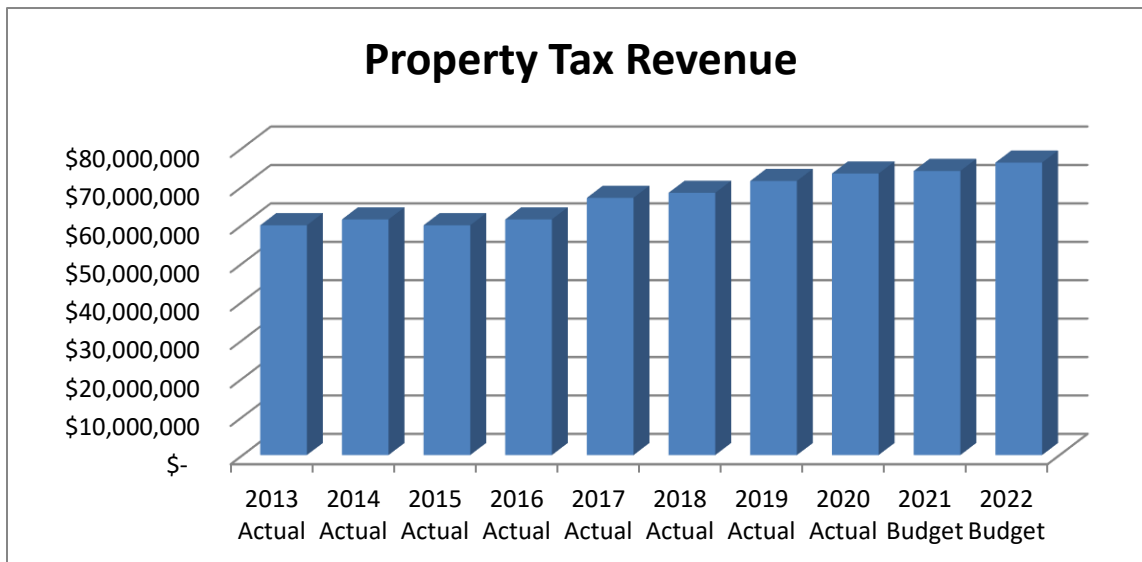
The following table shows the changes in EAV for the last five years.

| Tax Year | EAV | Annual % Change |
|----------|------------------|-----------------|
| 2016 | \$23,646,604,884 | +6.32% |
| 2017 | \$24,711,256,642 | +4.50% |
| 2018 | \$25,273,938,682 | +2.28% |
| 2019 | \$25,927,390,217 | +2.59% |
| 2020 | \$25,889,545,239 | -0.15% |

The projected budget for Fiscal Year 2022 property taxes, by fund, is as follows:

| Property Tax Revenue | | | | |
|---------------------------------------|---------------|---------------|---------------|---------------|
| | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
| Education Fund | \$ 54,810,243 | \$ 56,325,884 | \$ 56,550,483 | \$ 58,260,282 |
| Operations and Maintenance | 14,269,256 | 14,647,079 | 15,074,594 | 15,500,216 |
| Liability, Protection, and Settlement | 467,307 | 479,735 | 492,722 | 507,563 |
| Bond and Interest | 1,815,249 | 1,849,391 | 1,848,475 | 1,871,975 |
| Total | \$ 71,362,055 | \$ 73,302,089 | \$ 73,966,274 | \$ 76,140,036 |

Property Tax Trends



Tuition and Fees

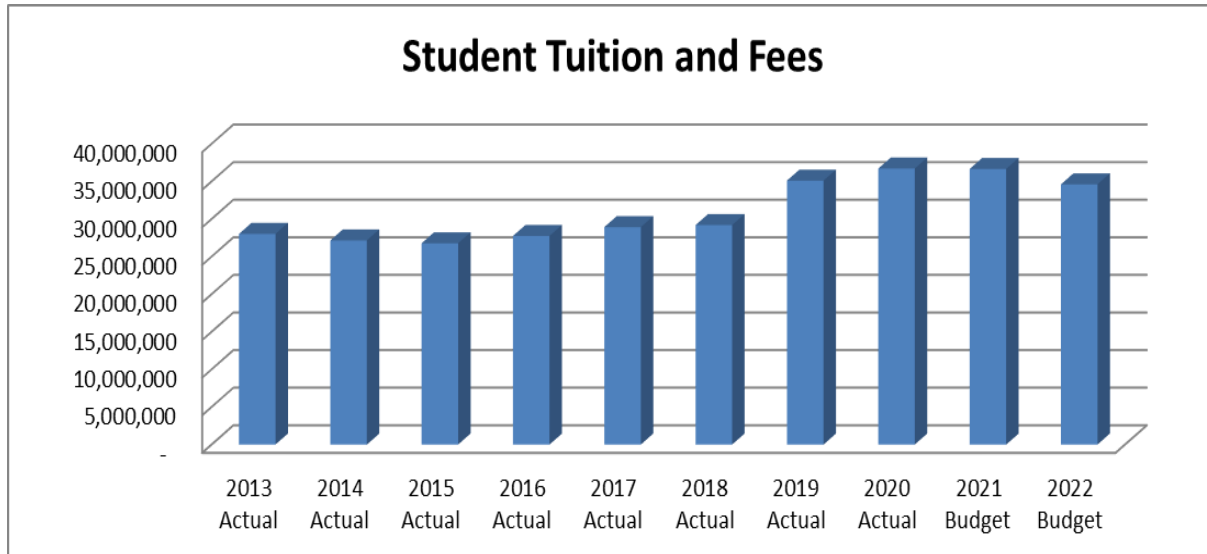
Tuition and fees will remain at \$147 per credit hour for FY2022. Out of total tuition and fees per credit hour, \$125 is for tuition and \$22 is for the comprehensive fee. The following table shows tuition and fees for Fall 2021 compared to Fall 2020, with no change.

| | Actual | Budget | Dollar | Percentage |
|-------------------------|------------------|------------------|---------------|-------------------|
| | Fall 2020 | Fall 2021 | Change | Change |
| Tuition | \$125.00 | \$125.00 | \$0 | 0.0% |
| Comprehensive Fee: | | | | |
| Technology | 5.00 | 5.00 | 0 | 0.0% |
| Instructional Equipment | 2.00 | 2.00 | 0 | 0.0% |
| Performing Arts (JLC) | 0.50 | 0.50 | 0 | 0.0% |
| Student Activity | 3.65 | 3.65 | 0 | 0.0% |
| CLC Student Success | 4.50 | 4.50 | 0 | 0.0% |
| Capital Fee | 5.95 | 5.95 | 0 | 0.0% |
| Operating | 0.40 | 0.40 | 0 | 0.0% |
| Total Comprehensive Fee | 22.00 | 22.00 | 0 | 0.0% |
| TOTAL | \$147.00 | \$147.00 | \$0.00 | 0.0% |

Overall enrollment decreases for the past five years have averaged 1.8%. Credit hours were increasing from FY2009 through FY2011 and then declined in FY2012 through FY2021. For FY2021, the College experienced a decrease in credit hour enrollment in Fall 2020 of 6.7% and a decrease of 8.7% for Spring 2020 at Census date primarily due to the impacts of COVID-19. The State's community colleges saw enrollment plunge by 13% this Spring compared with Spring 2020, when the pandemic and school wide lockdowns were just beginning, according to research from the National Student Clearinghouse. Class size limits last year meant fewer students could sign up to learn in person, which also affected enrollment. However; the decline in enrollment had been common to most community colleges in Illinois as unemployment levels have been trending downward and projected high school population declining as well. This may significantly change with a post-pandemic economy and this budget positions for adjustments for growth or decline as the enrollment impact is yet

unpredictable. An 8.5% enrollment decline has been factored into the FY2022 operating budget. Budgeted tuition and fees in the Education Fund are \$28,309,930, down from \$30,940,427 in FY2021 Budget.

Student Tuition and Fee Trends

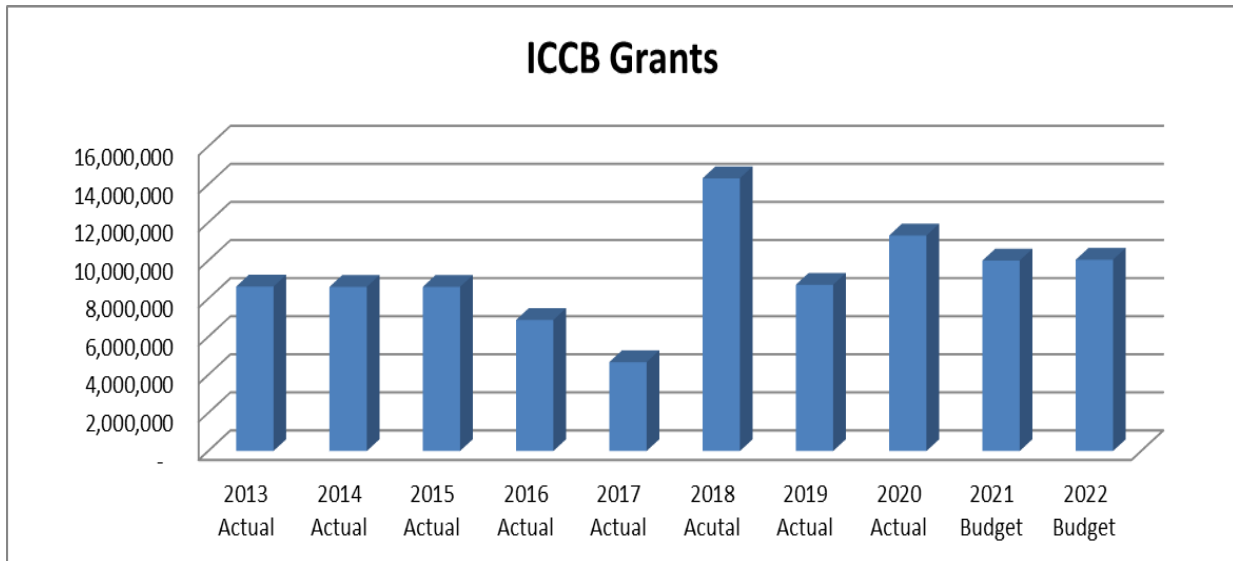


State Sources

State funding is based on credit hours earned during the two years before the current year, multiplied by the current year reimbursement rate. The state categorizes credit hours into one of six classifications: Baccalaureate, Business Occupational, Technical Occupational, Health Occupational, Remedial/Development, and Adult Basic Education/Adult Secondary Education. The original concept of state funding for community colleges was that the State would fund one-third of the costs, with tuition and local sources funding the other two-thirds. That balance has not been achieved since 1981.

State apportionment funding for enrollment reimbursement in FY2022 is budgeted to remain consistent with what the State’s Budget allocated to the College in FY2021 of \$7,827,810. This represents a 3.3% decline from FY2015 from when the State’s revenues were consistent year to year. Also, the College is projected to receive from the state \$537,850 for career and technical education, which also reflects the FY2021 State’s allocated amount. This grant encourages instructional spending for career programs but does not impose spending restrictions.

State Sources Revenue Trends



* Though payments were delayed in FY2013 and FY2017 this chart assumes on-time receipt of payments as payments were eventually received.

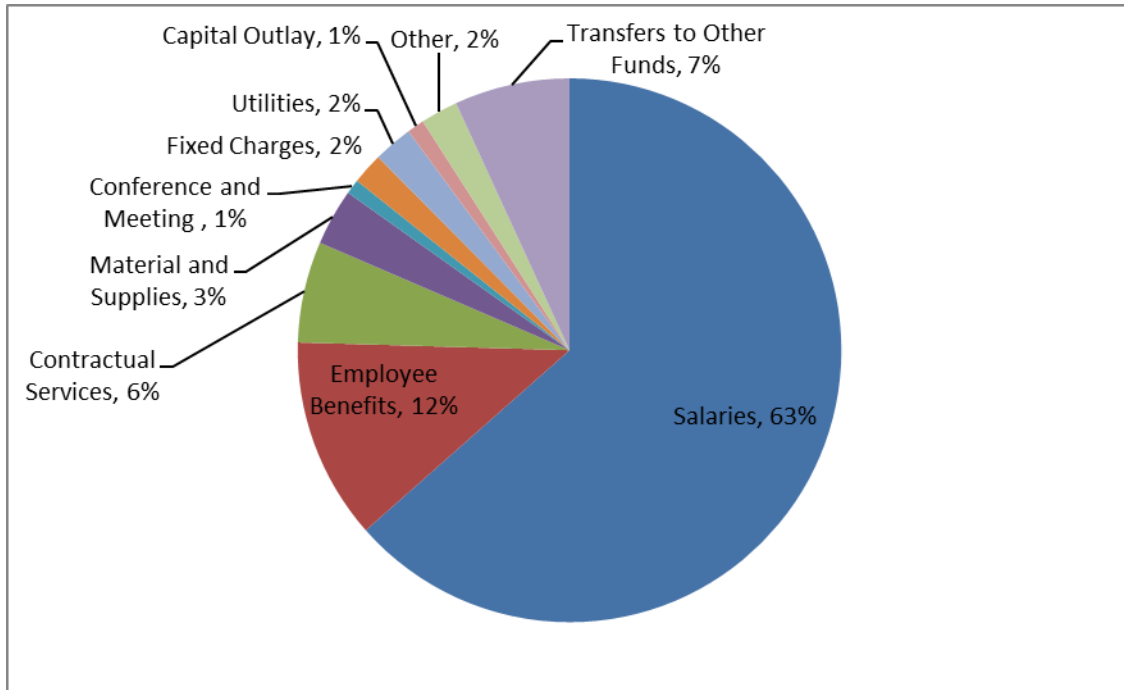
Corporate Personal Property Replacement Tax

Corporate Personal Property Replacement Tax (replacement tax) is a smaller part of local revenue. Replacement tax are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. The replacement tax is assessed on corporate income in Illinois and then distributed to local governments and municipalities through a formula determined by statute. Due to the economic downturn, replacement tax declined from a high of \$1.3 million in FY2008 to \$955,215 in FY2010. Since then, replacement tax has steadily improved to \$1,268,698 for FY2020. In FY2018 \$1,035,561 was budgeted, however in the State Appropriations, payments received for FY2017 and FY2018 were from the Education Assistance Fund (EAF) and the replacement tax as there were positive balances in these funds. It is unclear if the State will continue this practice of re-appropriating replacement tax into FY2021 and future years. For FY2022, the replacement tax is to remain unchanged from the FY2021 budget amount of \$1,250,000. Initially the pandemic was affecting corporations' net income and thus the 2.5 percent they were paying. The distributions are now on an uptick, and the estimated revenues will be on par with the prior budget year.

OPERATING FUNDS EXPENDITURE SUMMARY

For the operating funds (Education and Operations & Maintenance) of the College, the largest expenditure is personnel costs, which is comprised of salaries and employee benefits. Personnel costs increases from \$85,648,971 in FY2021 to \$87,363,137 in FY2022, or up 2.0%. Currently, this represents 75.5% of total operating expenditures, similar to FY2021 of 74.7%.

Operating Fund Expenditures FY2022



Personnel Expenditures

In April 2020, the Board adopted the *Total Rewards Philosophy (Employee Pay and Benefits)* which was based on input from employees, best practices and institutional core values. It aligns with three of the College's strategic pillars (equity and inclusion, collaborative culture, strategic use of resources), ensures accountability for resource allocation and is a foundation for providing the ideal employee experience at the College. Administration plans to review the Total Rewards Philosophy with the Board every two years. The next review will be in spring, 2022. The College is committed to recruiting, retaining, recognizing and developing a highly qualified and diverse workforce to serve our students and our community.

Personnel expenditures are relatively easy to predict since personnel costs are driven primarily by multi-year union contracts. Bargaining unit increase percentages are reported as averages. Individual increases are based on collective bargaining agreement variables which include length of service and position (all) and education (full-time faculty only).

There are four bargaining units at the College of Lake County:

1. Full-time faculty, represented by the Lake County Federation of Teachers, Local No. 2394 (AFT). Contract is in effect through June 30, 2022.
2. Adjunct Faculty represented by the Lake County Federation of Teachers, Local No. 504 (IFT-AFT/AFL-CIO). Contract is in effect through June 30, 2023.
3. Facilities employees, represented by the Lake County Staff Council, Lake County Federation of Teachers, Local No. 504 (IFT-AFT/AFL-CIO)(facilities union) Contract is in effect through June 30, 2022.
4. CLC police and public safety employees, represented by the Fraternal Order of Police Labor Council. Contract is in effect through June 30, 2022.

Also in conjunction with the Total Rewards Philosophy, the Board began considering the Consumer Price Index for Urban Consumers in Illinois +0.75% as a benchmark factor for annual percentage increases. This aligns with two ICCB Group VII peer institutions: College of DuPage (CPI-U + 0.50%) and Harper College (CPI-U).

The College is self-insured for health insurance, dental insurance, and worker's compensation claims and accounts for claim payments in the Education Fund. A \$1,200,000 reserve is available to pay claims over budget in the insurance reserve fund.

The College provides group medical coverage through Blue Cross Blue Shield of Illinois offering employees a choice between a PPO Plan and an HMO Plan using the HMO Illinois network.

- The PPO plan offers comprehensive coverage with a large network of providers allowing flexibility for individuals to see a doctor as they choose. This plan provides in-network and out-of-network coverage and has providers in Wisconsin.
- The HMO Illinois plan offers a rich in-network plan design with low out-of-pocket costs to each individual along with a narrow HMO network and is only available in Illinois. Individuals select a Primary Care Provider (PCP) and receive a referral for Specialists and for other medical care/treatment outside of the primary care provider's office.

Changes were made over the past six years to control healthcare costs. These include increasing the stop-loss threshold level, adding a pharmacy discount/rebate program to the PPO plan, incenting the purchase of less expensive generic drugs, eliminating the in-network only PPO health plan and replacing it with an HMO, converting the traditional PPO plan to a self-funded platform to allow for a greater cost savings, and in making this change, carving out the pharmacy benefit plan associated with the PPO for greater prescription discounts and cost control.

DELETED POSITIONS FY 2022 BUDGET

| Area, Division/Department | Position | Detail | Totals |
|---|---|---------|-----------------------|
| COMMUNITY WORKFORCE PARTNERSHIPS | | | |
| Dual Credit College Readiness | Program Coordinator - PT | 31,573 | |
| | Total Dual Credit College Readiness | | 31,573 |
| Workforce & Professional Development | Office Associate - PT | 14,200 | |
| | Office Assistant - PT (2) | 30,228 | |
| | Total Workforce & Professional Development | | 44,428 |
| TOTAL COMMUNITY WORKFORCE PARTNERSHIPS DELETED POSITIONS | | | 76,001 |
| STUDENT DEVELOPMENT: | | | |
| Advising | Professional Academic Advisors | 222,539 | |
| | Total Advising | | 222,539 |
| Athletics Administration | Supervisor Physical Education Center | 85,306 | |
| | Total Athletic Administration | | 85,306 |
| Children's Learning Center | Assistant Teacher LSC- PT (2) | 34,796 | |
| | Total Children's Learning Center | | 34,796 |
| Testing | Office Associate - PT | 22,711 | |
| | Total Testing | | 22,711 |
| TOTAL STUDENT DEVELOPMENT DELETED POSITIONS | | | 365,352 |
| BUSINESS SERVICES & FINANCE | | | |
| Finance | Payroll Assistant - PT | 15,569 | |
| | Total Finance | | 15,569 |
| Facilities | Project Manager | 80,000 | |
| | Total Facilities | | 80,000 |
| TOTAL BUSINESS SERVICES & FINANCE | | | 95,569 |
| GRAND TOTAL DELETED POSITIONS | | | <u>536,922</u> |

NEW POSITIONS INCLUDED IN FY 2022 TENTATIVE BUDGET

| Area, Division/Department | NEW POSITIONS Position | Proposed FY2022 | |
|---|---|-----------------|------------------|
| | | Detail | Totals |
| EDUCATIONAL AFFAIRS DEPTS: | | | |
| Engineering, Math, & Physical Science | Instructor, IMR | 80,000 | |
| | Instructor, HVAC Engineering Technology | 80,000 | |
| | Instructor, Computer Aided Drafting | 80,000 | |
| | Instructor, Automotive Collision Repair | 80,000 | |
| | Instructor, Welding | 80,000 | |
| | Senior Administrative Assistant ATC | 38,662 | |
| | Evening/Weekend Coordinator ATC | 42,254 | |
| | Lab Specialist- Welding ATC | 38,914 | |
| | Lab Specialist - IMR - ATC | 38,914 | |
| | Total Engineering, Math, & Physical Science | | 558,744 |
| Educational Affairs | Business Analyst | 61,549 | |
| | Total Educational Affairs | | 61,549 |
| Business/Social Science | Instructor, Hospitality & Culinary Management | 80,000 | |
| | Instructor, Accounting | 80,000 | |
| | Restaurant & Facility Manager - Brae Loch**** | 57,000 | |
| | Lab Specialist - Brae Loch**** | 38,730 | |
| | Total Business/Social Science | | 255,730 |
| | TOTAL EDUCATIONAL AFFAIRS NEW POSITIONS | | 876,023 |
| STUDENT DEVELOPMENT DEPTS | | | |
| Onboarding | Onboarding Navigators (5) | 246,940 | |
| | Total Onboarding | | 246,940 |
| Advising | Academic Success Advisors (11) | 600,195 | |
| | Total Advising | | 600,195 |
| Student Life | Student Engagement Coordinator** | 55,000 | |
| | Student Activities Coordinator | 45,000 | |
| | Total Student Life | | 100,000 |
| Children's Learning Center | Assistant Teacher LSC - FT | 29,973 | |
| | Total Children's Learning Center | | 29,973 |
| Testing | Office Associate - FT | 32,511 | |
| | Total Testing | | 32,511 |
| | TOTAL STUDENT DEVELOPMENT NEW POSITIONS | | 1,009,619 |
| COMMUNITY & WORKFORCE PARTNERSHIPS DEPTS | | | |
| Dual Credit College Readiness | Coordinator - Pathways | 49,388 | |
| | Program Coordinator - FT | 54,178 | |
| | Manager | 67,000 | |
| | Total Dual Credit College Readiness | | 170,566 |
| Workforce & Professional Development | Office Associate- FT | 32,516 | |
| | Total Workforce & Professional Development | | 32,516 |
| | TOTAL COMMUNITY & WORKFORCE PARTNERSHIPS NEW POSITIONS | | 203,082 |

NEW POSITIONS INCLUDED IN FY 2022 TENTATIVE BUDGET

| Area, Division/Department | Position | Proposed FY2022 | |
|--|--|-----------------|-------------------------|
| | | Detail | Totals |
| BUSINESS SERVICES & FINANCE DEPTS | | | |
| Facilities | HVAC Engineer | 46,682 | |
| | Groundsperson | 38,242 | |
| | Total Facilities | | 84,924 |
| Purchasing | Purchasing Agent*** | 53,300 | |
| | Total Purchasing | | 53,300 |
| Finance | Payroll Assistant - FT | 29,079 | |
| | Total Finance | | 29,079 |
| | TOTAL BUSINESS SERVICES & FINANCE NEW POSITIONS | | 167,303 |
| INFORMATION TECHNOLOGY | | | |
| Technology Support | Media Technology Specialist | 43,708 | |
| | Total Technology Support | | 43,708 |
| | TOTAL INFORMATION TECHNOLOGY NEW POSITIONS | | 43,708 |
| STRATEGY, PLANNING, & SUPPORT | | | |
| Strategy, Planning, & Support | Director, Inclusion & Equity Strategies | 112,100 | |
| | Total Strategy, Planning, & Support | | 112,100 |
| | TOTAL STRATEGY, PLANNING, & SUPPORT NEW POSITIONS | | 112,100 |
| INSTITUTIONAL DEPTS | | | |
| Foundation | Office Associate | 31,546 | |
| | Director of Development* | 91,000 | |
| | Total Foundation | | 122,546 |
| Institutional | Director, Urban Farm**** | 76,923 | |
| | Total Institutional | | 76,923 |
| | TOTAL INSTITUTIONAL NEW POSITIONS | | 199,469 |
| | GRAND TOTAL NEW POSITIONS | | <u>2,611,304</u> |
| | NET TOTAL NEW/DELETED POSITIONS | | <u>2,074,381</u> |

* Funded with Foundation funds

**Funded with Student Activity Funds

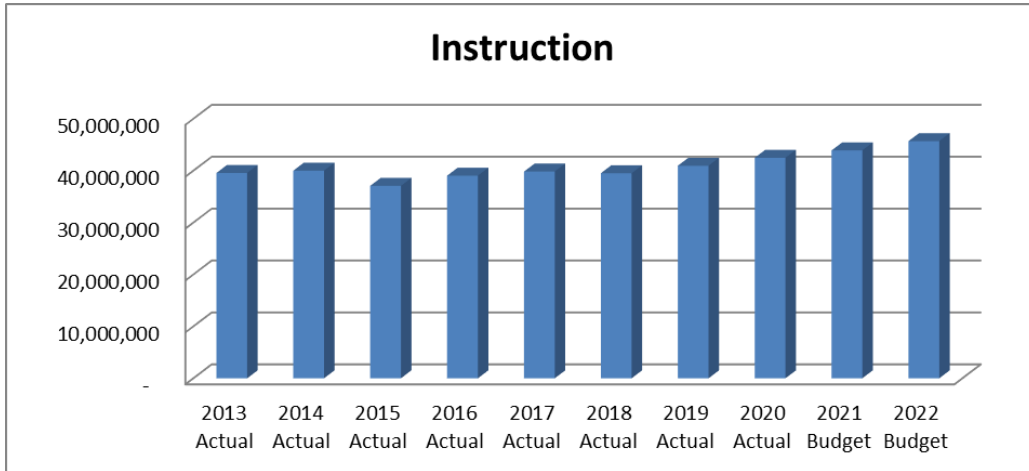
***Funded with Bond funds

****Funded with Surplus Funds

Non-Personnel Expenditures

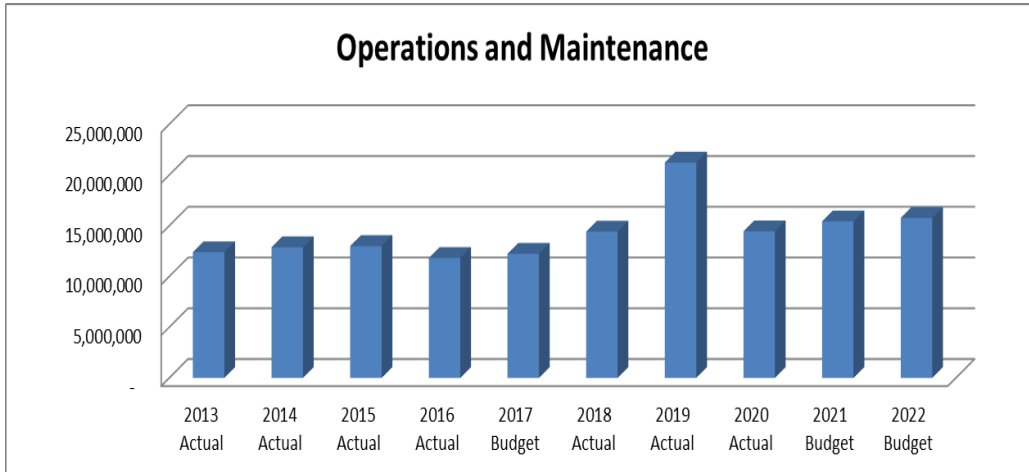
These expenditures represent 24.5% of the budget.

Instruction Trends



Instruction consists of those activities dealing directly with the teaching of students. It includes the activities of faculty in the baccalaureate-oriented/transfer, occupational-technical career, general studies, and remedial and Adult Basic Education/Adult Secondary Education programs (associate degree credit and certificate credit). Instruction is about 39.5% of the operating budget and includes expenditures for department chairpersons, administrators, and support staff for whom instruction is an important role. It also includes all equipment, materials, supplies, and costs that are necessary to support instructional programs.

Operations and Maintenance Trends



Operations and maintenance expenditures are for the improvement, maintenance, repair, or benefit of buildings and property. Operations and maintenance are accounted for in its separate fund and comprise about 13.6% of the operating budget.

The FY2022 budget includes recommendations from the Strategic Planning process and related college initiatives and has been prepared in concert with the Three-Year Financial Plan presented in February 2021 and updated to reflect the impact of COVID-19.

TRANSFER SUMMARY

Interfund Transfers for FY2022

The College engages in transactions which involve the transfer of cash between funds. When transparently accounted for, these exchanges are legal and are known as interfund transfers. The budgeted amounts and explanations for each individual transfer during FY2022 are outlined below.

- A transfer of \$959,186 from the Education Fund to the Operations & Maintenance Fund (Restricted) to pay annual debt service related to the Master Plan
- A transfer of \$4,003,213 from the Operations & Maintenance Fund to the Operations & Maintenance Fund (Restricted) to pay annual debt service related to the Master Plan
- A transfer of \$647,474 from the Education Fund to the Auxiliary Fund to subsidize health insurance expenses on the Auxiliary Fund
- A transfer of \$299,000 from the Education Fund to the Restricted Purpose Fund for Illinois Veteran Grant expenditures (tuition for veterans attending CLC) required by the State of Illinois but no longer funded by the state
- A transfer of \$201,326 from the Education Fund to the Liability, Protection, and Settlement Fund to pay for tort liability, unemployment insurance, workers compensation insurance, and other general insurance costs
- A transfer of \$1,250,000 from the Education Fund to the Operations & Maintenance Fund (Restricted) to pay annual debt service related to Master Plan 2020
- A transfer of \$291,250 from the Trust and Agency Fund to the Auxiliary Fund at the direction of the Student Senate to subsidize Athletics; \$130,000 of this transfer is based on an additional \$0.50 fee per credit hour for student activities (approved in March 2014)
- A transfer of \$180,000 from the Education Fund to the Audit Fund to pay for audit services
- A transfer of \$69,206 from the Education Fund to the Restricted Purpose Fund to pay for the College Scholars Program.
- A transfer of \$175,350 from the Education Fund to the Auxiliary Fund to subsidize Athletics
- A transfer of \$124,000 from the Education Fund to the Restricted Purpose Fund for grant matches
- A transfer of \$128,369 from the Trust and Agency Fund to the Auxiliary Fund at the direction of the Student Senate to subsidize children's learning center operations
- A transfer of \$307,125 from the Working Cash Fund to move interest revenue to the Education Fund
- A transfer of \$32,000 from the Education Fund to the Restricted Purpose fund to fund the Salute of Gospel event
- A transfer of \$219,409 from the Auxiliary Fund to the Education Fund to move projected surplus from Bookstore operations to the Education Fun
- A transfer of \$2,250,000 from the Restricted Purpose fund (HEERF II funds) to the Education Fund for estimated revenue loss due to COVID

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**INTERFUND TRANSFERS BY FUND
FY 2022**

| | Operations & Maintenance Fund | Oper Bldg & Maint Fund (Restr) | Restricted Purposes Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability, Protection, and Settlement Fund | Auxiliary Services | Grand Total | |
|------------------------------------|-------------------------------------|--------------------------------------|-----------------------------|----------------------|--------------------------|-------------------|--|-----------------------|-------------------|----------------------|
| Revenues: | | | | | | | | | | |
| Transfer from Other Funds | | | | | | | | | | |
| Athletics | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | \$540,791 | \$540,791 |
| Children's Learning Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$323,108 | 323,108 |
| Community Programming | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 245,720 | 245,720 |
| Financial Aid Disbursement | 0 | 0 | 0 | 368,206 | 0 | 0 | 0 | 0 | 0 | 368,206 |
| Grants | 0 | 0 | 0 | 124,000 | 0 | 0 | 0 | 0 | 0 | 124,000 |
| James Lumber Center/Performing Art | 0 | 0 | 0 | 32,000 | 0 | 0 | 0 | 0 | 0 | 32,000 |
| Master Plan 2.0 Debt Svc | 0 | 0 | 1,250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,250,000 |
| Master Plan Debt Svc | 0 | 0 | 4,962,399 | 0 | 0 | 0 | 0 | 0 | 0 | 4,962,399 |
| Organization | 2,776,534 | 0 | 0 | 0 | 0 | 180,000 | 201,326 | 0 | 0 | 3,157,860 |
| Workforce & Professional Dev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 132,824 | 132,824 |
| Total Revenues: | 2,776,534 | 0 | 6,212,399 | 524,206 | 0 | 180,000 | 201,326 | 1,242,443 | 11,136,908 | |
| Expenditures: | | | | | | | | | | |
| Transfers to Other Funds | | | | | | | | | | |
| Bookstore | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 219,409 | 219,409 |
| Cares II Institurion | 0 | 0 | 0 | 2,250,000 | 0 | 0 | 0 | 0 | 0 | 2,250,000 |
| Compensation & Benefits | 647,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 647,474 |
| Grant Matching Funds | 124,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124,000 |
| Institutional Expense | 3,134,068 | 4,003,213 | 0 | 0 | 307,125 | 0 | 0 | 0 | 0 | 7,444,406 |
| James Lumber Ctr/PerformingArt | 32,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,000 |
| Student Senate | 0 | 0 | 0 | 0 | 0 | 419,619 | 0 | 0 | 0 | 419,619 |
| Total Expenditures: | \$ 3,937,542 | \$ 4,003,213 | \$ 0 | \$ 0 | \$ 307,125 | \$ 419,619 | \$ 0 | \$ 0 | \$ 219,409 | \$ 11,136,908 |

FUND BALANCE ANALYSIS

College Policy 704, Fund Balance, was adopted in April 2006 and amended in October 2011 and amended again in December 2018. A key feature of the policy update includes an increase to the fund balance policy target from 13% to 25% in 2011 and now 30% in 2018 of budgeted operating fund expenditures. The policy states:

“The College of Lake County shall seek to maintain an end-of-fiscal-year unrestricted fund balance in the operating fund equal to or greater than 30 percent of budgeted operating fund expenditures. Unrestricted fund balance includes only those resources without a constraint on spending or for which a constraint on spending is imposed by the college itself. To the extent that the unrestricted fund balance on the date of the adoption of this policy is below 30 percent, the President shall implement a plan with board approval to achieve the desired fund balance level. The plan shall include setting aside a portion of the operating fund revenues expected in any fiscal year until the desired fund balance level is achieved. The duration of the plan shall not exceed five years.”

Fund Balance, recognizes the need for adequate operating fund balance to ensure financial stability and minimize the need for any short-term borrowing to meet the College’s daily needs and its financial obligations. Traditionally, Board Policy 704 required the Administration to maintain an unrestricted operating fund balance equal to or greater than 25% of annual expenditures. In practice, the Administration has maintained operating fund balances over 30% to meet the highest “Aaa/AAA” bond rating category standard. The table below illustrates the Moody’s Investor Services fund balance criteria.

Factor 2: Finances (30%)

| | Aaa | Aa | A | Baa | Ba | B & Below | Weight |
|-------------------------------|----------------------------|----------------------|-----------------------|----------------------|-----------------------|----------------|--------|
| Fund Balance as % of Revenues | > 30% | 30% ≥ n > 15% | 15% ≥ n > 5% | 5% ≥ n > 0% | 0% ≥ n > -2.5% | ≤ -2.5% | 10% |
| | > 25% for School Districts | 25% ≥ n > 10% for SD | 10% ≥ n > 2.5% for SD | 2.5% ≥ n > 0% for SD | 0% ≥ n > -2.5% for SD | ≤ -2.5% for SD | |

(Source: Moody’s Investor Services, Rating Methodology for US Local Government General Obligation Debt, 12/16/2016, page 10.)

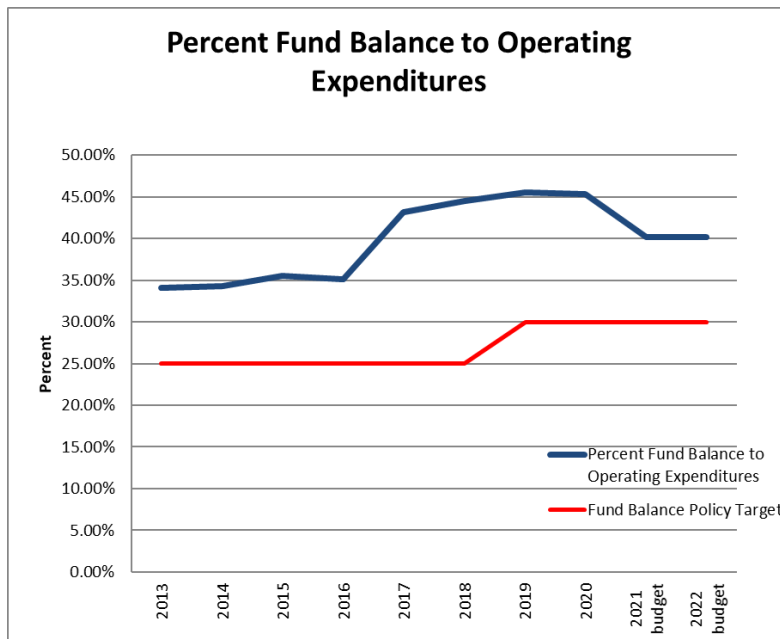
Although other agencies are less specific, transparent, or both about what they look for in terms of minimum fund balance, they approach the methodology in a more qualitative framework. The current and historical fund balance is a factor in their ratings; however, they don’t define what that balance looks like in specific rating categories.

At the Board planning retreat held on November 6, 2018, Trustees agreed that the Administration should strive to maintain the current Aaa bond ratings with Moody’s Investor Services and instructed the Administration to bring the current Board Policy 704 into line with Administration’s practice.

The fund balance is important to offset any unexpected adverse revenue or expenditure events. It is also necessary for cash-flow purposes, the College’s bond rating, and investment income.

Cash flow is low during the spring months of late March through late May, as the spring tuition received in January and February decreases, and the second half of property tax revenue is not received until late May. The cash on hand from fund balance is used to cover the expenditures until the second half of the property taxes are received. The College also maintains a working cash fund to assist in cash flow needs. To supplement the low cash balances, before the investment policy, the College was loaning most of the working cash fund balance to the operating funds during the spring months. Since the fund balance increased, the need to use working cash for cash flow purposes has not been necessary. The College also uses the cash flow from fund balances and the balance from working cash to invest to earn interest income for the College.

At the end of each fiscal year, the College reviews the Operating Funds’ fund balance to ensure a 30% reserve is achieved. If the fund balance is over the 30% reserve, the additional balance is recognized as a surplus. Administration then recommends the Board to transfer the surplus to the O & M Restricted Fund to address the College’s urgent needs and advancement of strategic priorities. In September 2020, \$10,048,212 was transferred for capital projects and growth initiatives from the FY2020 Operating Funds surplus. Following is a chart with the last five years of history, a projection for FY2021 and FY2022 budgets projected of the percent of the fund balance to total expenditures.



Fund balance represents the difference between fund liabilities and fund assets (the net resources of the fund). The fund balance at the end of FY2022 for the operating funds is budgeted at 40.2% of operating expenditures.

Ending fund balances across all funds except for the Operations & Maintenance Restricted fund balance are budgeted to remain level from FY2021 to FY2022. The fund balance in the O & M Restricted Fund will decrease over the next three years as bond proceeds are spent for construction as outlined in the Master Plan 2020. The schedules on page 78 indicate the fund balance changes by fund for FY2021 and FY2022.

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FINANCIAL SECTION

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - ALL FUNDS

| | Actual FY 2019 | Actual FY 2020 | Budget FY 2021 | Budget FY 2022 | % Change From FY 2021 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|
| Revenues: | | | | | |
| Local Tax Revenue | \$ 70,188,736 | \$ 72,033,390 | \$ 73,966,274 | \$ 76,140,036 | 2.9% |
| All Other Local Revenue | 1,775,678 | 1,671,304 | 1,736,826 | 1,810,072 | 4.2% |
| ICCB Grants | 10,249,488 | 11,322,718 | 10,098,780 | 10,051,306 | -0.5% |
| Other State Revenue | 397,355 | 2,590,218 | 1,260,803 | 1,415,832 | 12.3% |
| Federal Revenue | 14,399,529 | 20,387,624 | 15,890,506 | 27,000,111 | 69.9% |
| Student Tuition and Fees | 35,720,515 | 36,718,553 | 36,661,723 | 34,612,907 | -5.6% |
| All Other Revenue | 13,754,051 | 11,943,680 | 12,957,155 | 11,473,912 | -11.4% |
| Total Revenues | 146,485,351 | 156,667,486 | 152,572,067 | 162,504,176 | 6.5% |
| Expenditures: | | | | | |
| Instruction | 40,957,267 | 42,487,137 | 43,917,447 | 45,701,317 | 4.1% |
| Academic Support | 4,259,151 | 4,148,114 | 4,283,756 | 4,149,408 | -3.1% |
| Student Services | 8,930,959 | 9,386,523 | 11,201,993 | 10,821,297 | -3.4% |
| Public Service | 8,234,590 | 10,732,703 | 9,657,313 | 12,537,449 | 29.8% |
| Auxiliary Services | 5,553,265 | 5,274,243 | 6,507,014 | 6,473,466 | -0.5% |
| Operations and Maintenance | 9,735,118 | 8,726,858 | 10,953,415 | 10,755,211 | -1.8% |
| Institutional Support | 48,885,338 | 46,499,090 | 59,329,565 | 108,726,503 | 83.3% |
| Scholarships and Student Grants | 17,789,618 | 20,332,948 | 18,393,801 | 24,615,451 | 33.8% |
| Total Expenditures | 144,345,307 | 147,587,616 | 164,244,304 | 223,780,102 | 36.2% |
| Excess (Deficiency) of Revenues Over Expenditures | 2,140,045 | 9,079,870 | (11,672,237) | (61,275,926) | 425.0% |
| Other Financing Sources (Uses): | | | | | |
| Bond Proceeds | 0 | 0 | 0 | 50,000,000 | |
| Transfers In | 14,037,137 | 16,912,587 | 7,636,908 | 11,136,908 | 45.8% |
| Transfers Out | (14,037,137) | (16,912,587) | (7,636,908) | (11,136,908) | 45.8% |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 50,000,000 | |
| (Deficit)/Surplus | 2,140,045 | 9,079,870 | (11,672,237) | (11,275,926) | -3.4% |
| Prior Year Fund Balance Resource | 0 | 0 | 1,153,147 | 0 | |
| Net Change | 2,140,045 | 9,079,870 | (10,519,090) | (11,275,926) | 7.2% |
| Beginning Fund Balance | 102,758,693.00 | 104,898,738 | 113,978,608 | 103,459,518 | |
| Ending Fund Balance | \$ 104,898,738 | \$ 113,978,608 | \$ 103,459,518 | \$ 92,183,592 | -10.9% |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**All Funds Expenditures BY PROGRAM AND OBJECT
FY 2022 BUDGET**

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Budget | FY 2022 Budget |
|-------------------------------|------------------------|------------------------|-----------------------|-----------------------|
| Instruction | | | | |
| Salaries | \$ 38,980,586 | \$ 40,950,253 | \$ 41,600,587 | \$ 43,540,373 |
| Employee Benefits | 69,111 | 60,338 | 0 | 0 |
| Contractual Services | 402,638 | 353,618 | 604,102 | 663,095 |
| Material and Supplies | 1,166,690 | 949,138 | 1,391,423 | 1,218,964 |
| Conference and Meeting | 182,409 | 105,506 | 238,610 | 183,310 |
| Capital Outlay | 24,462 | 27,289 | 3,150 | 1,300 |
| Other | 131,371 | 40,995 | 79,575 | 94,275 |
| Total Instruction | 40,957,267 | 42,487,137 | 43,917,447 | 45,701,317 |
| Academic Support | | | | |
| Salaries | 3,389,258 | 3,269,571 | 3,229,759 | 3,163,421 |
| Employee Benefits | 5,700 | 3,289 | 0 | 0 |
| Contractual Services | 512,976 | 548,618 | 578,620 | 590,320 |
| Material and Supplies | 319,492 | 273,067 | 429,719 | 360,269 |
| Conference and Meeting | 12,623 | 18,646 | 31,348 | 20,588 |
| Utilities | 2,809 | 3,481 | 3,000 | 3,000 |
| Capital Outlay | 15,545 | 30,991 | 10,000 | 10,000 |
| Other | 747 | 451 | 1,310 | 1,810 |
| Total Academic Support | 4,259,151 | 4,148,114 | 4,283,756 | 4,149,408 |
| Student Services | | | | |
| Salaries | 7,396,698 | 7,953,576 | 9,201,963 | 9,150,052 |
| Employee Benefits | 0 | 0 | 0 | 0 |
| Contractual Services | 339,037 | 335,843 | 673,947 | 699,057 |
| Material and Supplies | 327,159 | 331,816 | 448,015 | 404,553 |
| Conference and Meeting | 139,546 | 114,830 | 225,522 | 192,882 |
| Fixed Charges | 11,159 | 2,354 | 17,250 | 17,250 |
| Capital Outlay | 71,766 | 43,521 | 21,500 | 19,500 |
| Other | 645,595 | 604,584 | 613,796 | 338,003 |
| Total Student Services | 8,930,959 | 9,386,523 | 11,201,993 | 10,821,297 |
| Public Service | | | | |
| Salaries | 4,567,147 | 7,075,720 | 5,333,673 | 5,530,275 |
| Employee Benefits | 604,180 | 754,723 | 741,248 | 712,634 |
| Contractual Services | 853,612 | 702,338 | 1,093,312 | 1,449,969 |
| Material and Supplies | 665,317 | 837,824 | 1,104,047 | 1,070,505 |
| Conference and Meeting | 141,134 | 119,727 | 194,882 | 135,654 |
| Fixed Charges | 16,672 | 76,886 | 19,700 | 19,700 |
| Utilities | 0 | 0 | 0 | 108,000 |
| Capital Outlay | 135,916 | 286,501 | 133,054 | 243,703 |
| Other | 1,250,613 | 878,985 | 1,037,397 | 3,267,009 |
| Total Public Service | 8,234,590 | 10,732,703 | 9,657,313 | 12,537,449 |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**All Funds Expenditures BY PROGRAM AND OBJECT
FY 2022 BUDGET**

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Budget | FY 2022 Budget |
|--|------------------------|------------------------|-----------------------|-----------------------|
| Auxiliary Services | | | | |
| Salaries | \$ 1,466,279 | \$ 1,326,201 | \$ 1,665,427 | \$ 1,624,076 |
| Employee Benefits | 296,731 | 352,681 | 389,758 | 391,558 |
| Contractual Services | 332,038 | 288,474 | 376,600 | 394,000 |
| Material and Supplies | 3,069,830 | 2,837,159 | 3,669,612 | 3,620,412 |
| Conference and Meeting | 86,872 | 45,666 | 83,853 | 82,053 |
| Fixed Charges | 11,741 | 12,982 | 18,400 | 18,400 |
| Capital Outlay | 26,682 | 208,553 | 47,900 | 41,600 |
| Other | 263,093 | 202,528 | 255,464 | 301,367 |
| Total Auxiliary Services | 5,553,265 | 5,274,243 | 6,507,014 | 6,473,466 |
| Operations and Maintenance | | | | |
| Salaries | 5,704,956 | 5,060,045 | 6,430,880 | 6,678,176 |
| Employee Benefits | 258,735 | 0 | 0 | 0 |
| Contractual Services | 740,481 | 840,488 | 987,731 | 920,731 |
| Material and Supplies | 666,430 | 590,875 | 818,865 | 748,365 |
| Conference and Meeting | 33,337 | 13,100 | 39,759 | 31,759 |
| Fixed Charges | 31,786 | 21,964 | 27,800 | 27,800 |
| Utilities | 2,211,374 | 2,154,055 | 2,592,230 | 2,292,230 |
| Capital Outlay | 58,777 | 24,724 | 32,000 | 32,000 |
| Other | 29,242 | 21,608 | 24,150 | 24,150 |
| Total Operations and Maintenance | 9,735,118 | 8,726,858 | 10,953,415 | 10,755,211 |
| Institutional Support | | | | |
| Salaries | 8,947,214 | 10,220,474 | 10,886,495 | 10,061,993 |
| Employee Benefits | 10,717,735 | 11,710,914 | 13,783,599 | 14,139,935 |
| Contractual Services | 4,573,331 | 4,345,852 | 4,571,262 | 4,813,634 |
| Material and Supplies | 1,840,917 | 1,757,289 | 1,511,114 | 1,420,036 |
| Conference and Meeting | 437,538 | 430,151 | 658,471 | 607,078 |
| Fixed Charges | 9,402,129 | 9,567,713 | 9,804,001 | 11,136,363 |
| Utilities | 252,399 | 354,634 | 386,500 | 408,300 |
| Capital Outlay | 10,265,568 | 5,411,216 | 13,426,951 | 62,990,946 |
| Other | 2,448,507 | 2,700,847 | 4,301,172 | 3,148,218 |
| Total Institutional Support | 48,885,338 | 46,499,090 | 59,329,565 | 108,726,503 |
| Scholarships and Student Grants | | | | |
| Salaries | 474,163 | 507,425 | 233,450 | 471,450 |
| Contractual Services | 0 | 0 | 0 | 0 |
| Material and Supplies | 1,125 | 0 | 0 | 0 |
| Conference and Meeting | 0 | 0 | 0 | 0 |
| Other | 17,314,330 | 19,825,523 | 18,160,351 | 24,144,001 |
| Total Scholarships and Student Grants | 17,789,618 | 20,332,948 | 18,393,801 | 24,615,451 |
| Transfers to Other Funds | 14,037,137 | 16,912,587 | 7,636,908 | 11,136,908 |
| Total Expenditures | \$ 158,382,444 | \$ 164,500,203 | \$ 171,881,212 | \$ 234,917,010 |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - OPERATING FUNDS
BY OBJECT**

| Revenues: | Actual FY 2019 | Actual FY 2020 | Budget FY 2021 | Budget FY 2022 | % Change From FY 2021 |
|--|----------------------|----------------------|----------------------|----------------------|--------------------------|
| Taxes | 67,801,223 | 69,597,936 | 71,514,877 | 73,650,298 | 3.0% |
| Back Taxes | 0 | 0 | 2,700 | 2,700 | 0.0% |
| Personal Property Replacement Tax | 1,173,320 | 1,268,698 | 1,250,000 | 1,250,000 | 0.0% |
| Tax Increment Financing | 104,956 | 106,329 | 107,500 | 107,500 | 0.0% |
| ICCB Grants | 7,146,755 | 7,838,950 | 7,827,810 | 7,827,810 | 0.0% |
| Board of Vocational Education | 534,490 | 537,850 | 537,850 | 537,850 | 0.0% |
| Tuition | 27,606,773 | 28,918,637 | 29,345,737 | 26,382,969 | -10.1% |
| Lab Fees | 584,311 | 464,663 | 533,475 | 537,355 | 0.7% |
| Comprehensive Fee | 4,856,209 | 4,954,038 | 656,657 | 635,048 | -3.3% |
| Comprehensive Fee Allocations | (4,768,198) | (4,863,965) | 0 | 0 | #DIV/0! |
| Other Student Fees | 441,146 | 445,494 | 404,558 | 754,558 | 86.5% |
| Tuition Chargeback | 0 | 0 | 0 | 0 | #DIV/0! |
| Interest | 2,008,175 | 1,445,925 | 1,432,500 | 932,500 | -34.9% |
| Other Revenue | 181,769 | 422,706 | 454,762 | 375,842 | -17.4% |
| Total Revenues | 107,670,928 | 111,137,261 | 114,068,426 | 112,994,430 | -0.9% |
| Expenditures: | | | | | |
| Salaries | 64,411,933 | 67,534,819 | 72,165,372 | 73,503,202 | 1.9% |
| Health Insurance | 9,362,274 | 10,219,080 | 12,747,323 | 13,196,737 | 3.5% |
| Other Benefits | 1,375,179 | 989,190 | 736,276 | 663,198 | -9.9% |
| Contractual Services | 4,534,077 | 4,672,889 | 6,782,222 | 6,956,512 | 2.6% |
| Material and Supplies | 3,305,231 | 3,148,901 | 4,178,608 | 3,897,416 | -6.7% |
| Travel and Meeting | 784,048 | 672,016 | 1,168,060 | 1,011,767 | -13.4% |
| Fixed Charges | 1,873,604 | 1,961,387 | 2,100,204 | 2,148,204 | 2.3% |
| Utilities | 2,466,582 | 2,512,170 | 2,981,730 | 2,703,530 | -9.3% |
| Capital Outlay | 1,157,828 | 1,025,174 | 1,266,650 | 1,178,500 | -7.0% |
| Other | 3,035,031 | 2,788,864 | 2,318,253 | 2,133,087 | -8.0% |
| Contingency | 0 | 123.85 | 1,459,507 | 438,056 | |
| Total Expenditures | 92,305,786 | 95,524,614 | 107,904,205 | 107,830,209 | -0.1% |
| Excess (Deficiency) of Revenues Over Expenditures | 15,365,142 | 15,612,648 | 6,164,221 | 5,164,221 | -16.2% |
| Other Financing Sources (Uses): | | | | | |
| Bond Proceeds | 0 | 0 | 0 | 0 | |
| Transfers In | 388,500 | 724,818 | 526,534 | 2,776,534 | 427.3% |
| Transfers Out | (13,648,637) | (15,029,987) | (6,690,755) | (7,940,755) | 18.7% |
| Total Other Financing Sources (Uses) | (13,260,137) | (14,305,169) | (6,164,221) | (5,164,221) | |
| (Deficit)/Surplus | 2,105,005 | 1,307,479 | 0 | 0 | #DIV/0! |
| Prior Year Fund Balance Resource | 0 | 0 | 0 | 0 | |
| Net Change | 2,105,005 | 1,307,479 | 0 | 0 | #DIV/0! |
| Beginning Fund Balance | 39,899,570 | 42,004,576 | 43,312,055 | 43,312,055 | |
| Ending Fund Balance | \$ 42,004,576 | \$ 43,312,055 | \$ 43,312,055 | \$ 43,312,055 | 0.0% |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**Operating Funds Expenditures BY PROGRAM AND OBJECT
FY 2022 BUDGET**

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Budget | FY 2022 Budget |
|-------------------------------|------------------------|------------------------|-----------------------|-----------------------|
| Instruction | | | | |
| Salaries | \$ 38,980,586 | \$ 40,950,253 | \$ 41,600,587 | \$ 43,540,373 |
| Employee Benefits | 69,111 | 60,338 | 0 | |
| Contractual Services | 402,638 | 353,618 | 604,102 | 663,095 |
| Material and Supplies | 1,166,690 | 949,138 | 1,391,423 | 1,218,964 |
| Conference and Meeting | 182,409 | 105,506 | 238,610 | 183,310 |
| Capital Outlay | 24,462 | 27,289 | 3,150 | 1,300 |
| Other | 131,371 | 40,995 | 79,575 | 94,275 |
| Total Instruction | 40,957,267 | 42,487,137 | 43,917,447 | 45,701,317 |
| Academic Support | | | | |
| Salaries | 2,473,836 | 2,477,827 | 3,033,619 | 2,977,267 |
| Employee Benefits | 5,700 | 3,289 | 0 | 0 |
| Contractual Services | 511,714 | 547,955 | 572,620 | 590,320 |
| Material and Supplies | 306,886 | 259,830 | 419,719 | 350,269 |
| Conference and Meeting | 11,014 | 12,864 | 31,348 | 20,588 |
| Utilities | 2,809 | 3,481 | 3,000 | 3,000 |
| Capital Outlay | 14,645 | 30,991 | 10,000 | 10,000 |
| Other | 747 | 451 | 1,310 | 1,810 |
| Total Academic Support | 3,327,352 | 3,336,687 | 4,071,616 | 3,953,254 |
| Student Services | | | | |
| Salaries | 7,277,956 | 7,873,272 | 9,050,558 | 9,063,638 |
| Employee Benefits | 0 | 0 | 0 | 0 |
| Contractual Services | 268,707 | 282,682 | 572,233 | 564,933 |
| Material and Supplies | 308,888 | 294,761 | 408,085 | 379,419 |
| Conference and Meeting | 105,029 | 91,823 | 157,622 | 128,482 |
| Fixed Charges | 11,159 | 2,354 | 17,250 | 17,250 |
| Capital Outlay | 33,205 | 11,993 | 1,500 | 1,500 |
| Other | 109,029 | 102,468 | 189,906 | 166,156 |
| Total Student Services | 8,113,974 | 8,659,353 | 10,397,154 | 10,321,378 |
| Public Service | | | | |
| Salaries | 1,037,953 | 1,071,866 | 1,271,233 | 1,231,755 |
| Employee Benefits | 0 | 0 | 0 | 0 |
| Contractual Services | 42,191 | 54,146 | 105,774 | 69,274 |
| Material and Supplies | 81,854 | 53,477 | 140,413 | 130,363 |
| Conference and Meeting | 25,494 | 28,407 | 42,250 | 40,550 |
| Capital Outlay | 2,799 | 7,027 | 4,550 | 4,550 |
| Other | 126,472 | 149,000 | | |
| Total Public Service | 1,316,765 | 1,363,923 | 1,564,220 | 1,476,492 |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**Operating Funds Expenditures BY PROGRAM AND OBJECT
FY 2022 BUDGET**

| | <u>FY 2018 Actuals</u> | <u>FY 2019 Actuals</u> | <u>FY 2020 Budget</u> | <u>FY 2021 Budget</u> |
|--------------------------------------|------------------------|------------------------|-----------------------|-----------------------|
| Operations and Maintenance | | | | |
| Salaries | 5,704,956 | 5,060,045 | 6,430,880 | 6,678,176 |
| Employee Benefits | 258,735 | 0 | 0 | 0 |
| Contractual Services | 740,481 | 840,488 | 987,731 | 920,731 |
| Material and Supplies | 666,430 | 590,875 | 818,865 | 748,365 |
| Conference and Meeting | 33,337 | 13,100 | 39,759 | 31,759 |
| Fixed Charges | 31,786 | 21,964 | 27,800 | 27,800 |
| Utilities | 2,211,374 | 2,154,055 | 2,592,230 | 2,292,230 |
| Capital Outlay | 58,777 | 24,724 | 32,000 | 32,000 |
| Other | 29,242 | 21,608 | 24,150 | 24,150 |
| Total Operations and Maintenance | <u>9,735,118</u> | <u>8,726,858</u> | <u>10,953,415</u> | <u>10,755,211</u> |
| Institutional Support | | | | |
| Salaries | 8,936,645 | 10,101,558 | 10,778,495 | 10,011,993 |
| Employee Benefits | 10,403,906 | 11,144,643 | 13,483,599 | 13,859,935 |
| Contractual Services | 2,568,345 | 2,594,000 | 3,939,762 | 4,148,159 |
| Material and Supplies | 774,482 | 1,000,820 | 1,000,103 | 1,070,036 |
| Conference and Meeting | 426,764 | 420,316 | 658,471 | 607,078 |
| Fixed Charges | 1,830,659 | 1,937,069 | 2,055,154 | 2,103,154 |
| Utilities | 252,399 | 354,634 | 386,500 | 408,300 |
| Capital Outlay | 1,023,940 | 923,149 | 1,215,450 | 1,129,150 |
| Other | 2,321,316 | 2,134,472 | 3,111,759 | 1,913,692 |
| Total Institutional Support | <u>28,538,456</u> | <u>30,610,661</u> | <u>36,629,293</u> | <u>35,251,497</u> |
| Scholarships and Student Grants | | | | |
| Other | 316,854 | 339,995 | 371,060 | 371,060 |
| Total Scholarships and Student Grant | <u>316,854</u> | <u>339,995</u> | <u>371,060</u> | <u>371,060</u> |
| Transfers to Other Funds | 13,648,637 | 15,029,987 | 6,690,755 | 7,940,755 |
| Total Expenditures | <u>\$ 105,954,423</u> | <u>\$ 110,554,601</u> | <u>\$ 114,594,960</u> | <u>\$ 115,770,964</u> |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2021 BUDGET

| | Education Fund | Operations & Maintenance Fund | Restricted Purposes Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability, Protection, and Settlement Fund | Insurance Reserve Fund | Bond & Interest Fund | Operations & Maintenance Restricted Fund | Auxiliary Enterprises Fund | Total All Funds |
|--------------------------------------|----------------------|-------------------------------|--------------------------|----------------------|-----------------------|------------------|--|------------------------|----------------------|--|----------------------------|-----------------------|
| Beginning Fund Balance | \$ 36,924,947 | \$ 6,387,106 | \$ 4,795,190 | \$ 17,637,149 | \$ 973,252 | \$ 35,642 | \$ (201,398) | \$ 1,230,926 | \$ 1,798,466 | \$ 43,494,544 | \$ 902,814 | \$ 113,978,638 |
| Prior Year Funds to be Appropriated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,153,147 | 0 | 0 | 0 | 1,153,147 |
| Total Revenues | 98,641,072 | 15,427,354 | 21,821,310 | 307,125 | 828,458 | 0 | 492,722 | 0 | 1,848,475 | 3,343,113 | 9,862,438 | 152,572,067 |
| Total Expenditures | 96,056,065 | 11,848,140 | 22,345,516 | 0 | 408,839 | 180,000 | 720,262 | 1,185,813 | 1,848,475 | 18,765,722 | 10,885,472 | 164,244,304 |
| Total Other Financing Sources (Uses) | (2,585,007) | (3,579,214) | 524,206 | (307,125) | (419,619) | 180,000 | 227,540 | 0 | 0 | 4,936,185 | 1,023,034 | 0 |
| Ending Fund Balance | <u>\$ 36,924,947</u> | <u>\$ 6,387,106</u> | <u>\$ 4,795,190</u> | <u>\$ 17,637,149</u> | <u>\$ 973,252</u> | <u>\$ 35,642</u> | <u>\$ (201,398)</u> | <u>\$ 1,198,260</u> | <u>\$ 1,798,466</u> | <u>\$ 33,008,120</u> | <u>\$ 902,814</u> | <u>\$ 103,459,548</u> |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2022 BUDGET

| | Education Fund | Operations & Maintenance Fund | Restricted Purposes Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability, Protection, and Settlement Fund | Insurance Reserve Fund | Bond & Interest Fund | Operations & Maintenance Restricted Fund | Auxiliary Enterprises Fund | Total All Funds |
|--------------------------------------|----------------------|-------------------------------|--------------------------|----------------------|-----------------------|------------------|--|------------------------|----------------------|--|----------------------------|----------------------|
| Beginning Fund Balance | \$ 36,924,947 | \$ 6,387,106 | \$ 4,795,190 | \$ 17,637,149 | \$ 973,252 | \$ 35,642 | \$ (201,398) | \$ 1,198,260 | \$ 1,798,466 | \$ 33,008,120 | \$ 902,814 | \$ 103,459,548 |
| Prior Year Funds to be Appropriated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 97,220,374 | 15,774,056 | 33,560,638 | 307,125 | 841,538 | 0 | 507,563 | 0 | 1,871,975 | 3,225,817 | 9,195,090 | 162,504,176 |
| Total Expenditures | 96,059,366 | 11,770,843 | 31,834,844 | 0 | 421,919 | 180,000 | 708,889 | 1,230,926 | 1,871,975 | 69,483,216 | 10,218,124 | 223,780,102 |
| Total Other Financing Sources (Uses) | (1,161,008) | (4,003,213) | (1,725,794) | (307,125) | (419,619) | 180,000 | 201,326 | 0 | 0 | 56,212,399 | 1,023,034 | 50,000,000 |
| Ending Fund Balance | <u>\$ 36,924,947</u> | <u>\$ 6,387,106</u> | <u>\$ 4,795,190</u> | <u>\$ 17,637,149</u> | <u>\$ 973,252</u> | <u>\$ 35,642</u> | <u>\$ (201,398)</u> | <u>\$ (32,666)</u> | <u>\$ 1,798,466</u> | <u>\$ 22,963,120</u> | <u>\$ 902,814</u> | <u>\$ 92,183,622</u> |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2022 BUDGET

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | | DEBT SERVICE FUND | CAPITAL PROJECTS FUND | ENTERPRISE FUND | Total All Funds |
|---|--------------------|-------------------------------|--------------------------|-------------------|-----------------------|----------------|--|------------------------|----------------------|--|----------------------------|--------------------|
| | Education Fund | Operations & Maintenance Fund | Restricted Purposes Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability, Protection, and Settlement Fund | Insurance Reserve Fund | Bond & Interest Fund | Operations & Maintenance Restricted Fund | Auxiliary Enterprises Fund | |
| Revenues: | | | | | | | | | | | | |
| Local Tax Revenue | \$58,260,282 | \$15,500,216 | \$0 | \$0 | \$0 | \$0 | \$507,563 | \$0 | \$1,871,975 | \$0 | \$0 | \$76,140,036 |
| All Other Local Revenue | 1,250,000 | 0 | 560,072 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,810,072 |
| ICCB Grants | 8,365,660 | 0 | 1,685,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,051,306 |
| Other State Revenue | 0 | 0 | 1,415,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,415,832 |
| Federal Revenue | 0 | 0 | 27,000,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,000,111 |
| Student Tuition and Fees | 28,309,930 | 0 | 1,954,535 | 0 | 799,284 | 0 | 0 | 0 | 0 | 2,835,817 | 713,341 | 34,612,907 |
| All Other Revenue | 1,034,502 | 273,840 | 944,442 | 307,125 | 42,254 | 0 | 0 | 0 | 0 | 390,000 | 8,481,749 | 11,473,912 |
| Total Revenues | 97,220,374 | 15,774,056 | 33,560,638 | 307,125 | 841,538 | 0 | 507,563 | 0 | 1,871,975 | 3,225,817 | 9,195,090 | 162,504,176 |
| Expenditures: | | | | | | | | | | | | |
| Instruction | 45,701,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,701,317 |
| Academic Support | 3,953,254 | 0 | 196,154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,149,408 |
| Student Services | 10,321,378 | 0 | 0 | 0 | 421,919 | 0 | 0 | 0 | 0 | 0 | 78,000 | 10,821,297 |
| Public Service | 1,476,492 | 0 | 7,658,299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,402,658 | 12,537,449 |
| Auxiliary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,473,466 | 6,473,466 |
| Operations and Maintenance | 2,263,726 | 8,491,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,755,211 |
| Institutional Support | 31,972,139 | 3,279,358 | 0 | 0 | 0 | 180,000 | 708,889 | 1,230,926 | 1,871,975 | 69,483,216 | 0 | 108,726,503 |
| Scholarships and Student Grants | 371,060 | 0 | 23,980,391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 264,000 | 24,615,451 |
| Total Expenditures | 96,059,366 | 11,770,843 | 31,834,844 | 0 | 421,919 | 180,000 | 708,889 | 1,230,926 | 1,871,975 | 69,483,216 | 10,218,124 | 223,780,102 |
| Excess (Deficiency) of Revenues Over/(Under) Expenditures | 1,161,008 | 4,003,213 | 1,725,794 | 307,125 | 419,619 | (180,000) | (201,326) | (1,230,926) | 0 | (66,257,399) | (1,023,034) | (61,275,926) |
| Other Financing Sources (Uses) | | | | | | | | | | | | |
| Bond Proceeds | | | | | | | | | | 50,000,000 | | 50,000,000 |
| Transfer In | 2,776,534 | 0 | 524,206 | 0 | 0 | 180,000 | 201,326 | 0 | 0 | 6,212,399 | 1,242,443 | 11,136,908 |
| Transfers Out | (3,937,542) | (4,003,213) | (2,250,000) | (307,125) | (419,619) | 0 | 0 | 0 | 0 | 0 | (219,409) | (11,136,908) |
| Total Other Financing Sources (Uses) | (1,161,008) | (4,003,213) | (1,725,794) | (307,125) | (419,619) | 180,000 | 201,326 | 0 | 0 | 56,212,399 | 1,023,034 | 50,000,000 |
| (Deficit)/Surplus | 0 | 0 | (0) | 0 | 0 | 0 | 0 | (1,230,926) | 0 | (10,045,000) | 0 | (11,275,926) |
| Prior Year Fund Balance Resource | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change | 0 | 0 | (0) | 0 | 0 | 0 | 0 | (1,230,926) | 0 | (10,045,000) | 0 | (11,275,926) |
| Beginning Fund Balance | 36,924,947 | 6,387,106 | 4,795,190 | 17,637,149 | 973,252 | 35,642 | (201,398) | 1,198,260 | 1,798,466 | 33,008,120 | 902,814 | 103,459,548 |
| Ending Fund Balance | \$36,924,947 | \$6,387,106 | \$4,795,190 | \$17,637,149 | \$973,252 | \$35,642 | (\$201,398) | (\$32,666) | \$1,798,466 | \$22,963,120 | \$902,814 | \$92,183,622 |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2021 BUDGET

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | DEBT SERVICE FUND | CAPITAL PROJECTS FUND | ENTERPRISE FUND | Total All Funds | |
|---|--------------------|-------------------------------|--------------------------|-------------------|-----------------------|----------------|--|------------------------|-----------------------|--|-------------------|----------------------------|
| | Education Fund | Operations & Maintenance Fund | Restricted Purposes Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability, Protection, and Settlement Fund | Insurance Reserve Fund | Bond & Interest Fund | Operations & Maintenance Restricted Fund | | Auxiliary Enterprises Fund |
| Revenues: | | | | | | | | | | | | |
| Local Tax Revenue | \$56,550,483 | \$15,074,594 | \$0 | \$0 | \$0 | \$0 | \$492,722 | \$0 | \$1,848,475 | \$0 | \$0 | \$73,966,274 |
| All Other Local Revenue | 1,250,000 | 0 | 486,826 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,736,826 |
| ICCB Grants | 8,365,660 | 0 | 1,733,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,098,780 |
| Other State Revenue | 0 | 0 | 1,260,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,260,803 |
| Federal Revenue | 0 | 0 | 15,890,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,890,506 |
| Student Tuition and Fees | 30,940,427 | 0 | 1,286,174 | 0 | 828,458 | 0 | 0 | 0 | 0 | 2,939,326 | 667,338 | 36,661,723 |
| All Other Revenue | 1,534,502 | 352,760 | 1,163,881 | 307,125 | 0 | 0 | 0 | 0 | 0 | 403,787 | 9,195,100 | 12,957,155 |
| Total Revenues | 98,641,072 | 15,427,354 | 21,821,310 | 307,125 | 828,458 | 0 | 492,722 | 0 | 1,848,475 | 3,343,113 | 9,862,438 | 152,572,067 |
| Expenditures: | | | | | | | | | | | | |
| Instruction | 43,917,447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,917,447 |
| Academic Support | 4,071,616 | 0 | 212,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,283,756 |
| Student Services | 10,397,154 | 0 | 0 | 0 | 408,839 | 0 | 0 | 0 | 0 | 0 | 396,000 | 11,201,993 |
| Public Service | 1,564,220 | 0 | 4,160,635 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,932,458 | 9,657,313 |
| Auxiliary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,507,014 | 6,507,014 |
| Operations and Maintenance | 2,183,715 | 8,769,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,953,415 |
| Institutional Support | 33,550,853 | 3,078,440 | 0 | 0 | 0 | 180,000 | 720,262 | 1,185,813 | 1,848,475 | 18,765,722 | 0 | 59,329,565 |
| Scholarships and Student Grants | 371,060 | 0 | 17,972,741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 18,393,801 |
| Total Expenditures | 96,056,065 | 11,848,140 | 22,345,516 | 0 | 408,839 | 180,000 | 720,262 | 1,185,813 | 1,848,475 | 18,765,722 | 10,885,472 | 164,244,304 |
| Excess (Deficiency) of Revenues Over/(Under) Expenditures | 2,585,007 | 3,579,214 | (524,206) | 307,125 | 419,619 | (180,000) | (227,540) | (1,185,813) | 0 | (15,422,609) | (1,023,034) | (11,672,237) |
| Other Financing Sources (Uses) | | | | | | | | | | | | |
| Transfer In | 526,534 | 0 | 524,206 | 0 | 0 | 180,000 | 227,540 | 0 | 0 | 4,936,185 | 1,242,443 | 7,636,908 |
| Transfers Out | (3,111,541) | (3,579,214) | 0 | (307,125) | (419,619) | 0 | 0 | 0 | 0 | 0 | (219,409) | (7,636,908) |
| Total Other Financing Sources (Uses) | (2,585,007) | (3,579,214) | 524,206 | (307,125) | (419,619) | 180,000 | 227,540 | 0 | 0 | 4,936,185 | 1,023,034 | 0 |
| (Deficit)/Surplus | 0 | 0 | (0) | 0 | 0 | 0 | 0 | (1,185,813) | 0 | (10,486,424) | 0 | (11,672,237) |
| Prior Year Fund Balance Resource | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,153,147 | 0 | 0 | 0 | 1,153,147 |
| Net Change | 0 | 0 | (0) | 0 | 0 | 0 | 0 | (32,666) | 0 | (10,486,424) | 0 | (10,519,090) |
| Beginning Fund Balance | 36,924,947 | 6,387,106 | 4,795,190 | 17,637,149 | 973,252 | 35,642 | (201,398) | 1,230,926 | 1,798,466 | 43,494,544 | 902,814 | 113,978,638 |
| Ending Fund Balance | \$36,924,947 | \$6,387,106 | \$4,795,190 | \$17,637,149 | \$973,252 | \$35,642 | (\$201,398) | \$1,198,260 | \$1,798,466 | \$33,008,120 | \$902,814 | \$103,459,548 |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2020 Actual

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | DEBT SERVICE FUND | CAPITAL PROJECTS FUND | ENTERPRISE FUND | Total All Funds | |
|---|---------------------|-------------------------------|--------------------------|---------------------|-----------------------|-----------------|--|------------------------|-----------------------|--|--------------------|----------------------------|
| | Education Fund | Operations & Maintenance Fund | Restricted Purposes Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability, Protection, and Settlement Fund | Insurance Reserve Fund | Bond & Interest Fund | Operations & maintenance Restricted Fund | | Auxiliary Enterprises Fund |
| Revenues: | | | | | | | | | | | | |
| Local Tax Revenue | \$55,057,186 | \$14,647,079 | \$0 | \$0 | \$0 | \$0 | \$479,735 | \$0 | \$1,849,391 | \$0 | \$0 | \$72,033,391 |
| All Other Local Revenue | 1,268,698 | 0 | 402,607 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,671,305 |
| ICCB Grants | 8,376,800 | 0 | 2,945,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,322,718 |
| Other State Revenue | 0 | 0 | 2,590,218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,590,218 |
| Federal Revenue | 0 | 0 | 20,429,147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,429,147 |
| Student Tuition and Fees | 29,918,867 | 0 | 2,494,938 | 0 | 821,920 | 0 | 0 | 0 | 0 | 2,916,128 | 566,699 | 36,718,552 |
| All Other Revenue | 1,481,353 | 387,277 | 1,460,257 | 692,647 | 0 | 0 | 0 | 45,113 | 0 | 766,573 | 7,068,934 | 11,902,155 |
| Total Revenues | 96,102,904 | 15,034,356 | 30,323,085 | 692,647 | 821,920 | 0 | 479,735 | 45,113 | 1,849,391 | 3,682,701 | 7,635,634 | 156,667,486 |
| Expenditures: | | | | | | | | | | | | |
| Instruction | 42,487,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,487,137 |
| Academic Support | 3,336,687 | 0 | 811,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,148,114 |
| Student Services | 8,659,353 | 0 | 0 | 0 | 727,170 | 0 | 0 | 0 | 0 | 0 | 12,905 | 9,399,428 |
| Public Service | 1,363,923 | 0 | 6,784,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,584,329 | 10,732,702 |
| Auxiliary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,274,243 | 5,274,243 |
| Operations and Maintenance | 1,924,015 | 6,802,843 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,726,858 |
| Institutional Support | 27,963,337 | 2,647,324 | 0 | 0 | 0 | 143,765 | 911,687 | 0 | 1,817,758 | 13,015,219 | 0 | 46,499,090 |
| Scholarships and Student Grants | 339,995 | 0 | 19,905,784 | 0 | 0 | 0 | 0 | 0 | 0 | 24,264 | 50,000 | 20,320,043 |
| Total Expenditures | 86,074,447 | 9,450,167 | 27,501,661 | 0 | 727,170 | 143,765 | 911,687 | 0 | 1,817,758 | 13,039,483 | 7,921,477 | 147,587,615 |
| Excess (Deficiency) of Revenues Over/(Under) Expenditures | 10,028,456 | 5,584,189 | 2,821,424 | 692,647 | 94,750 | (143,765) | (431,952) | 45,113 | 31,633 | (9,356,782) | (285,843) | 9,079,870 |
| Other Financing Sources (Uses) | | | | | | | | | | | | |
| Transfer In | 724,818 | 0 | 144,537 | 0 | 0 | 145,000 | 225,157 | 0 | 0 | 15,673,075 | 0 | 16,912,587 |
| Transfers Out | (10,029,708) | (5,000,279) | 0 | (724,818) | 0 | 0 | 0 | 0 | 0 | (294,537) | (863,245) | (16,912,587) |
| Total Other Financing Sources (Uses) | (9,304,890) | (5,000,279) | 144,537 | (724,818) | 0 | 145,000 | 225,157 | 0 | 0 | 15,378,537 | (863,245) | (0) |
| (Deficit)/Surplus | 723,566 | 583,910 | 2,965,961 | (32,171) | 94,750 | 1,235 | (206,795) | 45,113 | 31,633 | 6,021,755 | (1,149,088) | 9,079,870 |
| Prior Year Fund Balance Resource | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change | 723,566 | 583,910 | 2,965,961 | (32,171) | 94,750 | 1,235 | (206,795) | 45,113 | 31,633 | 6,021,755 | (1,149,088) | 9,079,870 |
| Beginning Fund Balance | 36,201,380 | 5,803,196 | 1,829,199 | 17,669,320 | 878,502 | 34,407 | 5,397 | 1,185,813 | 1,766,833 | 37,472,789 | 2,051,902 | 104,898,738 |
| Ending Fund Balance | \$36,924,946 | \$6,387,106 | \$4,795,160 | \$17,637,149 | \$973,252 | \$35,642 | (\$201,398) | \$1,230,926 | \$1,798,466 | \$43,494,544 | \$902,814 | \$113,978,608 |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2019 ACTUAL

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | DEBT SERVICE FUND | CAPITAL PROJECTS FUND | ENTERPRISE FUND | | |
|---|---------------------|-------------------------------|--------------------------|---------------------|-----------------------|-----------------|--|------------------------|-----------------------|--|----------------------------|----------------------|
| | Education Fund | Operations & Maintenance Fund | Restricted Purposes Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability, Protection, and Settlement Fund | Insurance Reserve Fund | Bond & Interest Fund | Operations & Maintenance Restricted Fund | Auxiliary Enterprises Fund | Total All Funds |
| Revenues: | | | | | | | | | | | | |
| Local Tax Revenue | \$53,636,923 | \$14,269,256 | \$0 | \$0 | \$0 | \$0 | \$467,307 | \$0 | \$1,815,249 | \$0 | \$0 | \$70,188,735 |
| All Other Local Revenue | 1,173,320 | 0 | 602,358 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,775,678 |
| ICCB Grants | 7,681,245 | 0 | 2,568,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,249,488 |
| Other State Revenue | 0 | 0 | 397,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 397,355 |
| Federal Revenue | 0 | 0 | 14,399,529 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,399,529 |
| Student Tuition and Fees | 28,720,240 | 0 | 2,718,276 | 0 | 803,086 | 0 | 0 | 0 | 0 | 2,864,994 | 613,919 | 35,720,515 |
| All Other Revenue | 2,115,715 | 74,229 | 2,082,845 | 507,820 | 0 | 0 | 0 | 32,666 | 0 | 1,049,853 | 7,890,923 | 13,754,051 |
| Total Revenues | 93,327,444 | 14,343,485 | 22,768,605 | 507,820 | 803,086 | 0 | 467,307 | 32,666 | 1,815,249 | 3,914,847 | 8,504,842 | 146,485,351 |
| Expenditures: | | | | | | | | | | | | |
| Instruction | 40,952,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,952,258 |
| Academic Support | 3,327,352 | 0 | 885,743 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,213,095 |
| Student Services | 8,113,974 | 0 | 0 | 0 | 779,669 | 0 | 0 | 0 | 0 | 37,316 | 0 | 8,930,959 |
| Public Service | 1,190,292 | 0 | 4,351,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,626,445 | 8,168,466 |
| Auxiliary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,553,265 | 5,553,265 |
| Operations and Maintenance | 2,034,343 | 7,700,775 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,735,118 |
| Institutional Support | 26,110,221 | 2,554,707 | 0 | 0 | 0 | 145,995 | 723,472 | 0 | 1,791,302 | 17,686,113 | 0 | 49,011,810 |
| Scholarships and Student Grants | 321,863 | 0 | 17,458,472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,780,335 |
| Total Expenditures | 82,050,304 | 10,255,482 | 22,695,944 | 0 | 779,669 | 145,995 | 723,472 | 0 | 1,791,302 | 17,723,429 | 8,179,710 | 144,345,307 |
| Excess (Deficiency) of Revenues Over/(Under) Expenditures | 11,277,140 | 4,088,003 | 72,661 | 507,820 | 23,417 | (145,995) | (256,165) | 32,666 | 23,947 | (13,808,582) | 325,132 | 2,140,044 |
| Other Financing Sources (Uses) | | | | | | | | | | | | |
| Transfer In | 388,500 | 0 | 0 | 0 | 0 | 150,000 | 160,000 | 0 | 0 | 13,338,637 | 0 | 14,037,137 |
| Transfers Out | (2,680,562) | (10,968,075) | 0 | (388,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14,037,137) |
| Total Other Financing Sources (Uses) | (2,292,062) | (10,968,075) | 0 | (388,500) | 0 | 150,000 | 160,000 | 0 | 0 | 13,338,637 | 0 | 0 |
| (Deficit)/Surplus | 8,985,078 | (6,880,072) | 72,661 | 119,320 | 23,417 | 4,005 | (96,165) | 32,666 | 23,947 | (469,945) | 325,132 | 2,140,044 |
| Prior Year Fund Balance Resource | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Change | 8,985,078 | (6,880,072) | 72,661 | 119,320 | 23,417 | 4,005 | (96,165) | 32,666 | 23,947 | (469,945) | 325,132 | 2,140,044 |
| Beginning Fund Balance | 27,216,301 | 12,683,267 | 1,756,538 | 17,550,000 | 855,085 | 30,402 | 101,563 | 1,153,147 | 1,742,885 | 37,942,733 | 1,726,770 | 102,758,691 |
| Ending Fund Balance | \$36,201,379 | \$5,803,195 | \$1,829,199 | \$17,669,320 | \$878,502 | \$34,407 | \$5,398 | \$1,185,813 | \$1,766,832 | \$37,472,788 | \$2,051,902 | \$104,898,734 |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

DIVISION EXPENDITURES BY FUND
FY 2022 BUDGET

| | Education Fund | Operations & Maintenance Fund | Oper Bldg & Maint Fund (Restr) | Bond and Interest Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability Protectn/Se tlmnt Fund | Insurance Reserve Fund | Restricted Purposes Fund | Auxiliary Enterprises Fund | Grand Total |
|--|-------------------|-------------------------------|--------------------------------|------------------------|-------------------|-----------------------|------------|----------------------------------|------------------------|--------------------------|----------------------------|-------------------|
| Business Services & Finance | | | | | | | | | | | | |
| Auxiliary Services | 107,578 | 57,905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,427,204 | 4,592,687 |
| Business Services & Finance | 340,334 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 340,334 |
| CLC Police Dept | 2,263,726 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,263,726 |
| Facilities | 0 | 8,791,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,791,485 |
| Facilities Improvements (From Comp Fee) | 0 | 0 | 645,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 645,997 |
| Finance Department | 1,308,169 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,308,169 |
| Purchasing & Contracts | 432,462 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 432,462 |
| Sustainability | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Total Business Services & Finance | 4,502,269 | 8,849,390 | 645,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,427,204 | 18,424,860 |
| Community & Workforce Partnership | | | | | | | | | | | | |
| Career & Job Placement Cr | 871,031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 342,000 | 1,213,031 |
| College Readiness & Dual Credit | 516,333 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 516,333 |
| Community & Workforce Partnership | 534,352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 376,776 | 911,128 |
| Community Programming | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,641,438 | 1,641,438 |
| James Lumber Center/Performing Arts | 681,864 | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 32,000 | 377,513 | 1,101,377 |
| Workforce & Professional Dev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 145,806 | 1,384,444 | 1,530,250 |
| Total Community & Workforce Partnership | 2,603,580 | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 177,806 | 4,122,171 | 6,913,557 |
| Educational Affairs | | | | | | | | | | | | |
| Adult Basic Ed, GED and ESL | \$2,521,030 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,521,030 |
| Biological and Health | 10,111,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,111,350 |
| Business & Social Sciences Div | 9,484,677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,484,677 |
| CLC Online | 159,348 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 159,348 |
| Comm Arts/Humanities/Fine Arts | 10,097,632 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 10,100,632 |
| Educational Affairs | 1,851,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,851,729 |
| Engineering, Math & Physical Sciences | 9,592,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,592,187 |
| Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,732,606 | 0 | 2,732,606 |
| Instructional Equipment (From Comp Fee) | 0 | 0 | 437,964 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 437,964 |
| Lakeshore Campus | 735,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 735,119 |
| Southlake Campus | 619,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 619,750 |
| Total Educational Affairs | 45,172,822 | 0 | 437,964 | 0 | 0 | 0 | 0 | 0 | 0 | 2,735,606 | 0 | 48,346,392 |
| Foundation | | | | | | | | | | | | |
| Foundation | 796,387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 796,387 |
| Total Foundation | 796,387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 796,387 |
| Human Resources | | | | | | | | | | | | |
| Human Resources | 1,662,923 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,662,923 |
| Wellness Commission | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 |
| Total Human Resources | 1,762,923 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,762,923 |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

DIVISION EXPENDITURES BY FUND
FY 2022 BUDGET

| | Operations & Maintenance Fund | Oper Bldg & Maint Fund (Restr) | Bond and Interest Fund | Working Cash Fund | Trust and Agency Fund | Audit Fund | Liability Protectn/Se tlimnt Fund | Insurance Reserve Fund | Restricted Purposes Fund | Auxiliary Enterprises Fund | Grand Total | |
|--|-------------------------------|--------------------------------|------------------------|---------------------|-----------------------|-------------------|-----------------------------------|------------------------|--------------------------|----------------------------|----------------------|-----------------------|
| Information Technology | | | | | | | | | | | | |
| Application Development | 2,600,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,600,657 | |
| Core Systems & Infrastructure | 1,498,516 | 370,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,868,516 | |
| Cybersecurity | 318,553 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 318,553 | |
| Educational Technology | 400,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 400,551 | |
| Information Technology | 1,188,897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,188,897 | |
| Technology (From Comp Fee) | 0 | 0 | 1,094,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,094,910 | |
| Technology Support | 1,658,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,658,182 | |
| Total Information Technology | 7,665,356 | 370,000 | 1,094,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,130,266 | |
| Office of the President (Institutional) | | | | | | | | | | | | |
| Capital Development | 0 | 0 | 60,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000,000 | |
| COVID Relief | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,458,518 | 0 | 7,458,518 | |
| Diversity Commission | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | |
| Green Fund | 0 | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 | |
| Growth & Innovation Fund | 0 | 0 | 120,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 | |
| Institutional | 15,469,141 | 2,551,453 | 5,000 | 1,871,975 | 0 | 0 | 180,000 | 708,889 | 1,230,926 | 0 | 22,017,384 | |
| Master Plan 2.0 Debt Svc | 0 | 0 | 1,250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,250,000 | |
| Master Plan Debt Svc | 0 | 0 | 5,619,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,619,345 | |
| President's Office | 597,029 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 597,029 | |
| Total Institutional | 16,126,170 | 2,551,453 | 67,294,345 | 1,871,975 | 0 | 0 | 180,000 | 708,889 | 1,230,926 | 7,458,518 | 97,422,276 | |
| Strategy, Planning & Support | | | | | | | | | | | | |
| Institute Effect/Planning/Research | 727,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 727,683 | |
| Instl Plan,Supplort&Strategy | 574,541 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 574,541 | |
| Public Relations & Marketing | 1,968,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 1,973,508 | |
| Resource Development and Legislative Affairs | 275,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 275,155 | |
| Student Success Strategy | 242,904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 242,904 | |
| Total Strategy, Planning & Support | 3,788,791 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,793,791 | |
| Student Development | | | | | | | | | | | | |
| Athletics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 815,279 | 815,279 | |
| Children's Learning Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 853,470 | 853,470 | |
| COVID Relief | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,657,681 | 0 | 1,657,681 | |
| Enrollment Services | 4,621,738 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,621,738 | |
| Financial Aid Disbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,056,471 | 0 | 18,056,471 | |
| Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 390,751 | 0 | 390,751 | |
| Library,Testing & Acad.Success | 6,433,773 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72,000 | 0 | 6,505,773 | |
| Student Development Administration | 567,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 567,839 | |
| Student Life | 2,017,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,017,718 | |
| Student Senate | 0 | 0 | 0 | 0 | 421,919 | 0 | 0 | 0 | 0 | 0 | 421,919 | |
| Student Support (from Comp Fee) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 437,964 | 0 | 437,964 | |
| Trips and Clubs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 843,047 | 0 | 843,047 | |
| Total Student Development | 13,641,068 | 0 | 0 | 0 | 0 | 421,919 | 0 | 0 | 21,457,914 | 1,668,749 | 37,189,650 | |
| Grand Total | \$ 96,059,366 | \$ 11,770,843 | \$ 69,483,216 | \$ 1,871,975 | \$ 0 | \$ 421,919 | \$ 180,000 | \$ 708,889 | \$ 1,230,926 | \$ 31,829,844 | \$ 10,218,124 | \$ 223,780,102 |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**Division Summary
All Funds Expenditures**

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| Business Services & Finance | | | | |
| Auxiliary Services | 3,957,233 | 3,706,757 | 4,634,187 | 4,592,687 |
| Business Services & Finance | 338,847 | 322,879 | 335,019 | 340,334 |
| CLC Police Dept | 2,034,343 | 1,924,015 | 2,183,715 | 2,263,726 |
| Facilities | 7,979,122 | 6,999,371 | 9,069,700 | 8,791,485 |
| Facilities Improvements (From Comp Fee) | 1,878,753 | 665,674 | 685,000 | 645,997 |
| Finance Department | 1,053,086 | 1,107,664 | 1,276,989 | 1,308,169 |
| Purchasing & Contracts | 275,969 | 233,115 | 302,720 | 432,462 |
| Sustainability | 31,565 | 123,748 | 60,000 | 50,000 |
| Total Business Services & Finance | \$ 17,548,917 | \$ 15,083,222 | \$ 18,547,330 | \$ 18,424,860 |
| Community & Workforce Partnership | | | | |
| Career & Job Placement Cr | 383,493 | 496,732 | 1,258,447 | 1,213,031 |
| College Readiness & Dual Credit | 329,490 | 334,568 | 405,563 | 516,333 |
| Community & Workforce Partnership | 0 | 333,771 | 774,847 | 911,128 |
| Community Programming | 1,254,039 | 1,144,366 | 1,662,766 | 1,641,438 |
| Grants | 6,036 | 3,938 | 0 | 0 |
| James Lumber Center/Performing Arts | 989,291 | 1,047,573 | 1,118,889 | 1,101,377 |
| Workforce & Professional Dev | 1,693,128 | 2,283,207 | 2,620,329 | 1,530,250 |
| Total Community & Workforce Partnership | \$ 4,655,477 | \$ 5,644,154 | \$ 7,840,841 | \$ 6,913,557 |
| Educational Affairs | | | | |
| Adult Basic Ed, GED and ESL | \$ 2,632,066 | \$ 2,311,199 | \$ 2,629,111 | \$ 2,521,030 |
| Biological and Health | 9,354,166 | 9,928,118 | 10,078,663 | 10,111,350 |
| Business & Social Sciences Div | 8,729,871 | 9,221,939 | 9,136,326 | 9,484,677 |
| CLC Online | 154,748 | 128,806 | 164,744 | 159,348 |
| Comm Arts/Humanities/Fine Arts | 9,608,555 | 10,005,595 | 9,789,956 | 10,100,632 |
| Educational Affairs | 900,847 | 1,026,917 | 1,496,485 | 1,851,729 |
| Engineering, Math & Physical Sciences | 8,317,945 | 8,578,130 | 8,856,565 | 9,592,187 |
| Grants | 2,326,106 | 2,721,042 | 2,302,553 | 2,732,606 |
| Instr Equip/Ed Affairs | 0 | 16,321.65 | 0 | 0 |
| Instructional Equipment (From Comp Fee) | 657,938 | 600,075 | 453,950 | 437,964 |
| Lakeshore Campus | 519,187 | 590,299 | 814,824 | 735,119 |
| Southlake Campus | 600,177 | 540,081 | 626,778 | 619,750 |
| Total Educational Affairs | \$ 43,801,607 | \$ 45,668,522 | \$ 46,349,955 | \$ 48,346,392 |
| Foundation | | | | |
| Foundation | 602,896 | 620,861 | 785,404 | 796,387 |
| Total Foundation | \$ 602,896 | \$ 620,861 | \$ 785,404 | \$ 796,387 |
| Human Resources | | | | |
| Human Resources | 1,077,926 | 1,324,508 | 1,579,626 | 1,662,923 |
| Wellness Commission | 59,353 | 4,527 | 100,000 | 100,000 |
| Total Human Resources | \$ 1,137,280 | \$ 1,329,035 | \$ 1,679,626 | \$ 1,762,923 |

**Division Summary
All Funds Expenditures**

| UNIT/DIVISION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|------------------------|------------------------|-----------------------|------------------------|
| Information Technology | | | | |
| Application Development | 1,902,127 | 2,096,012 | 2,448,634 | 2,600,657 |
| Core Systems & Infrastructure | 1,307,963 | 1,439,635 | 1,929,674 | 1,868,516 |
| Cybersecurity | 0 | 156,041 | 235,078 | 318,553 |
| Educational Technology | 590,115 | 314,866 | 418,880 | 400,551 |
| Information Technology | 1,119,712 | 1,141,922 | 1,198,139 | 1,188,897 |
| Technology (From Comp Fee) | 1,087,647 | 678,049 | 1,134,875 | 1,094,910 |
| Technology Support | 1,511,576 | 1,566,026 | 1,646,642 | 1,658,182 |
| Total Information Technology | \$ 7,519,141 | \$ 7,392,550 | \$ 9,011,922 | \$ 9,130,266 |
| Office of the President (Institutional) | | | | |
| Capital Development | 8,018,751 | 4,164,429 | 10,000,000 | 60,000,000 |
| COVID Relief | 0 | 2,160,872 | 0 | 7,458,518 |
| Diversity Commission | 47,719 | 23,902 | 60,000 | 60,000 |
| Grant Matching Funds | 126,472 | 149,000 | 0 | 0 |
| Green Fund | 0 | 0 | 600,000 | 300,000 |
| Growth & Innovation Fund | 239,500 | 738,835 | 256,000 | 120,000 |
| Institutional | 18,286,649 | 19,731,885 | 23,854,702 | 22,017,384 |
| Master Plan 2.0 Debt Svc | 0 | 0 | 0 | 1,250,000 |
| Master Plan Debt Svc | 5,604,768 | 5,604,428 | 5,617,110 | 5,619,345 |
| President's Office | 642,482 | 609,154 | 592,984 | 597,029 |
| Total Institutional | \$ 32,966,341 | \$ 33,182,506 | \$ 40,980,796 | \$ 97,422,276 |
| Strategy, Planning & Support | | | | |
| Institute Effect/Planning/Research | 634,754 | 457,279 | 824,945 | 727,683 |
| Instl Plan,Support&Strategy | 0 | 258,122 | 311,599 | 574,541 |
| Public Relations & Marketing | 1,718,841 | 1,739,808 | 1,997,632 | 1,973,508 |
| Resource Development and Legislative Affairs | 294,757 | 304,981 | 331,551 | 275,155 |
| Student Success Strategy | 0 | 476,166 | 195,000 | 242,904 |
| Total Strategy, Planning & Support | \$ 2,648,352 | \$ 2,807,807 | \$ 3,660,727 | \$ 3,793,791 |
| Student Development | | | | |
| Athletics | 826,781 | 749,535 | 892,806 | 815,279 |
| Children's Learning Centers | 699,874 | 675,314 | 826,496 | 853,470 |
| COVID Relief | 0 | 782,000 | 0 | 1,657,681 |
| Enrollment Services | 3,156,973 | 3,341,180 | 3,959,973 | 4,621,738 |
| Financial Aid Disbursement | 17,084,484 | 18,154,297 | 17,298,878 | 18,056,471 |
| Grants | 662,944 | 757,419 | 571,057 | 390,751 |
| Library,Testing & Acad.Success | 7,009,987 | 7,489,280 | 7,369,124 | 6,505,773 |
| Student Development Administration | 492,665 | 518,980 | 583,140 | 567,839 |
| Student Life | 1,368,554 | 1,529,725 | 2,016,841 | 2,017,718 |
| Student Senate | 779,669 | 727,170 | 408,839 | 421,919 |
| Student Support (From Comp Fee) | 413,924 | 573,915 | 453,950 | 437,964 |
| Trips and Clubs | 969,442 | 560,143 | 1,006,599 | 843,047 |
| Total Student Development | \$ 33,465,296 | \$ 35,858,959 | \$ 35,387,703 | \$ 37,189,650 |
| Transfers | | | | |
| Transfers to Other Funds | (14,037,137) | (16,912,587) | (7,636,908) | (11,136,908) |
| Total Transfers | \$ (14,037,137) | \$ (16,912,587) | \$ (7,636,908) | \$ (11,136,908) |
| Grand Total | \$ 158,382,443 | \$ 164,500,203 | \$ 171,881,212 | \$ 234,917,010 |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**Organization Division Detail
All Funds Expenditures**

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|------------------|------------------|------------------|------------------|
| Business Services & Finance | | | | |
| Auxiliary Services | | | | |
| Salaries | \$ 728,533 | \$ 671,028 | \$ 872,493 | \$ 896,742 |
| Employee Benefits | 121,182 | 126,666 | 127,677 | 122,628 |
| Contractual Services | 201,352 | 173,763 | 203,305 | 209,205 |
| Material and Supplies | 2,506,089 | 2,334,119 | 2,959,801 | 2,902,001 |
| Conference and Meeting | 10,340 | 5,914 | 15,407 | 12,907 |
| Fixed Charges | 136,233 | 115,573 | 157,604 | 157,604 |
| Capital Outlay | 34,232 | 53,416 | 47,900 | 41,600 |
| Other | 219,271 | 226,277 | 250,000 | 250,000 |
| Total Auxiliary Services | 3,957,233 | 3,706,757 | 4,634,187 | 4,592,687 |
| Business Services & Finance | | | | |
| Salaries | 318,167 | 300,775 | 298,189 | 307,254 |
| Contractual Services | 1,608 | 946 | 16,320 | 13,320 |
| Material and Supplies | 10,658 | 11,584 | 11,460 | 10,710 |
| Conference and Meeting | 6,971 | 4,565 | 6,050 | 6,050 |
| Capital Outlay | 302 | 4,942 | 0 | 0 |
| Other | 1,141 | 67 | 3,000 | 3,000 |
| Total Business Services & Finance | 338,847 | 322,879 | 335,019 | 340,334 |
| CLC Police Dept | | | | |
| Salaries | 1,815,688 | 1,713,945 | 1,934,775 | 1,988,976 |
| Employee Benefits | 9,190 | 0 | 0 | 0 |
| Contractual Services | 117,868 | 122,188 | 141,510 | 175,120 |
| Material and Supplies | 66,501 | 74,560 | 80,495 | 75,195 |
| Conference and Meeting | 22,917 | 11,370 | 25,535 | 23,035 |
| Utilities | 894 | 920 | 1,400 | 1,400 |
| Capital Outlay | 1,285 | 1,032 | 0 | 0 |
| Total CLC Police Dept | 2,034,343 | 1,924,015 | 2,183,715 | 2,263,726 |
| Facilities | | | | |
| Salaries | 3,889,268 | 3,366,100 | 4,496,105 | 4,689,200 |
| Employee Benefits | 249,545 | 0 | 0 | 0 |
| Contractual Services | 622,613 | 723,033 | 846,221 | 745,611 |
| Material and Supplies | 599,929 | 516,315 | 738,370 | 673,170 |
| Conference and Meeting | 10,420 | 1,730 | 14,224 | 8,724 |
| Fixed Charges | 31,786 | 21,964 | 27,800 | 27,800 |
| Utilities | 2,210,480 | 2,153,135 | 2,590,830 | 2,290,830 |
| Capital Outlay | 335,838 | 195,487 | 332,000 | 332,000 |
| Other | 29,242 | 21,608 | 24,150 | 24,150 |
| Total Facilities | 7,979,122 | 6,999,371 | 9,069,700 | 8,791,485 |
| Facilities Improvements (From Comp Fee) | | | | |
| Contractual Services | 0 | 78,565 | 0 | 0 |
| Capital Outlay | 1,878,753 | 587,109 | 685,000 | 645,997 |
| Total Facilities Improvements (From Comp Fee) | 1,878,753 | 665,674 | 685,000 | 645,997 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| Finance Department | | | | |
| Salaries | 983,993 | 1,000,410 | 1,136,239 | 1,188,919 |
| Contractual Services | 24,080 | 59,592 | 84,217 | 74,217 |
| Material and Supplies | 33,629 | 35,888 | 41,643 | 37,143 |
| Conference and Meeting | 8,373 | 6,982 | 14,890 | 7,890 |
| Capital Outlay | 3,012 | 4,792 | 0 | 0 |
| Total Finance Department | 1,053,086 | 1,107,664 | 1,276,989 | 1,308,169 |
| Purchasing & Contracts | | | | |
| Salaries | 197,608 | 170,456 | 276,325 | 291,792 |
| Contractual Services | 66,529 | 46,664 | 400 | 120,400 |
| Material and Supplies | 11,367 | 13,154 | 14,755 | 11,440 |
| Conference and Meeting | 464 | 2,841 | 11,240 | 8,830 |
| Total Purchasing & Contracts | 275,969 | 233,115 | 302,720 | 432,462 |
| Sustainability | | | | |
| Salaries | 4,174 | 87,241 | 0 | 0 |
| Employee Benefits | 0 | 10,649 | 0 | 0 |
| Contractual Services | 4,430 | 584 | 60,000 | 50,000 |
| Material and Supplies | 2,021 | 249 | 0 | 0 |
| Conference and Meeting | 4,370 | 7,143 | 0 | 0 |
| Capital Outlay | 0 | 14,732 | 0 | 0 |
| Other | 16,570 | 3,150 | 0 | 0 |
| Total Sustainability | 31,565 | 123,748 | 60,000 | 50,000 |
| Total Business Services & Finance | \$ 17,548,917 | \$ 15,083,222 | \$ 18,547,330 | \$ 18,424,860 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| Community & Workforce Partnership | | | | |
| Career & Job Placement Cr | | | | |
| Salaries | \$ 343,740 | \$ 446,878 | \$ 855,306 | \$ 820,561 |
| Contractual Services | 8,678 | 6,204 | 20,254 | 19,254 |
| Material and Supplies | 20,603 | 22,159 | 44,980 | 37,909 |
| Conference and Meeting | 8,092 | 4,925 | 38,307 | 35,707 |
| Capital Outlay | 1,780 | 3,062 | 18,000 | 18,000 |
| Other | 600 | 13,505 | 281,600 | 281,600 |
| Total Career & Job Placement Cr | 383,493 | 496,732 | 1,258,447 | 1,213,031 |
| College Readiness & Dual Credit | | | | |
| Salaries | 290,896 | 301,750 | 327,563 | 474,383 |
| Material and Supplies | 25,447 | 15,158 | 42,200 | 24,950 |
| Conference and Meeting | 11,772 | 16,704 | 19,500 | 16,500 |
| Capital Outlay | 1,375 | 886 | 2,500 | 0 |
| Other | 0 | 70 | 13,800 | 500 |
| Total College Readiness & Dual Credit | 329,490 | 334,568 | 405,563 | 516,333 |
| Community & Workforce Partnership | | | | |
| Salaries | 0 | 285,907 | 545,860 | 539,759 |
| Employee Benefits | 0 | 0 | 69,577 | 92,052 |
| Contractual Services | 0 | 5,500 | 50,000 | 105,993 |
| Material and Supplies | 0 | 25,592 | 37,410 | 125,324 |
| Conference and Meeting | 0 | 16,648 | 42,000 | 18,000 |
| Other | 0 | 124 | 30,000 | 30,000 |
| Total Community & Workforce Partnership | 0 | 333,771 | 774,847 | 911,128 |
| Community Programming | | | | |
| Salaries | 693,436 | 630,153 | 887,894 | 874,347 |
| Employee Benefits | 150,062 | 146,671 | 160,542 | 162,526 |
| Contractual Services | 183,113 | 158,072 | 278,192 | 278,192 |
| Material and Supplies | 220,752 | 198,428 | 297,988 | 288,223 |
| Conference and Meeting | 5,470 | 10,902 | 27,450 | 27,450 |
| Fixed Charges | 1,205 | 140 | 9,700 | 9,700 |
| Other | 0 | 0 | 1,000 | 1,000 |
| Total Community Programming | 1,254,039 | 1,144,366 | 1,662,766 | 1,641,438 |
| Grants | | | | |
| Other | 6,036 | 3,938 | 0 | 0 |
| Total Grants | 6,036 | 3,938 | 0 | 0 |
| James Lumber Center/Performing Arts | | | | |
| Salaries | 516,347 | 509,692 | 636,611 | 652,133 |
| Contractual Services | 216,373 | 181,539 | 237,600 | 234,600 |
| Material and Supplies | 103,365 | 114,109 | 189,802 | 169,552 |
| Conference and Meeting | 7,289 | 7,633 | 8,025 | 8,025 |
| Fixed Charges | 18,517 | 24,661 | 17,000 | 17,000 |
| Capital Outlay | 94,529 | 176,910 | 12,187 | 8,400 |
| Other | 32,872 | 33,029 | 17,664 | 11,667 |
| Total James Lumber Center/Performing Arts | 989,291 | 1,047,573 | 1,118,889 | 1,101,377 |
| Workforce & Professional Dev | | | | |
| Salaries | 978,773 | 1,095,211 | 1,085,421 | 828,361 |
| Employee Benefits | 188,924 | 264,259 | 201,346 | 135,424 |
| Contractual Services | 350,773 | 285,946 | 591,149 | 391,168 |
| Material and Supplies | 137,212 | 297,453 | 473,506 | 103,370 |
| Conference and Meeting | 23,466 | 12,757 | 59,282 | 23,219 |
| Capital Outlay | 7,501 | 125,213 | 63,578 | 3,500 |
| Other | 6,478 | 202,368 | 146,048 | 45,209 |
| Total Workforce & Professional Dev | 1,693,128 | 2,283,207 | 2,620,329 | 1,530,250 |
| Total Community & Workforce Partnership | \$ 4,655,477 | \$ 5,644,154 | \$ 7,840,841 | \$ 6,913,557 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|------------------|-------------------|-------------------|-------------------|
| Educational Affairs | | | | |
| Adult Basic Ed, GED and ESL | | | | |
| Salaries | 2,469,410 | 2,241,717 | \$ 2,520,461 | \$ 2,436,330 |
| Employee Benefits | 30,411 | 12,955 | 0 | 0 |
| Contractual Services | 9,860 | 2,202 | 15,000 | 11,500 |
| Material and Supplies | 81,345 | 31,757 | 56,150 | 39,700 |
| Conference and Meeting | 16,628 | 5,184 | 17,500 | 13,500 |
| Capital Outlay | 1,215 | 12,776 | 0 | 0 |
| Other | 23,198 | 4,608 | 20,000 | 20,000 |
| Total Adult Basic Ed, GED and ESL | 2,632,066 | 2,311,199 | 2,629,111 | 2,521,030 |
| Biological and Health | | | | |
| Salaries | 8,776,636 | 9,363,732 | 9,479,830 | 9,497,652 |
| Employee Benefits | 5,700 | 18,197 | 0 | 0 |
| Contractual Services | 218,213 | 231,211 | 260,213 | 260,213 |
| Material and Supplies | 315,949 | 281,934 | 323,890 | 340,555 |
| Conference and Meeting | 9,873 | 7,651 | 14,730 | 12,930 |
| Capital Outlay | 5,417 | 4,175 | 0 | 0 |
| Other | 22,377 | 21,218 | 0 | 0 |
| Total Biological and Health | 9,354,166 | 9,928,118 | 10,078,663 | 10,111,350 |
| Business & Social Sciences Div | | | | |
| Salaries | 8,451,654 | 8,972,045 | 8,769,533 | 9,165,559 |
| Employee Benefits | 5,700 | 5,700 | 0 | 0 |
| Contractual Services | 38,563 | 19,411 | 53,250 | 68,550 |
| Material and Supplies | 214,206 | 206,143 | 276,313 | 228,463 |
| Conference and Meeting | 14,396 | 12,299 | 29,705 | 20,205 |
| Capital Outlay | 737 | 2,356 | 650 | 0 |
| Other | 4,614 | 3,985 | 6,875 | 1,900 |
| Total Business & Social Sciences Div | 8,729,871 | 9,221,939 | 9,136,326 | 9,484,677 |
| CLC Online | | | | |
| Salaries | 85,185 | 87,776 | 88,494 | 97,148 |
| Contractual Services | 17,265 | 12,938 | 36,450 | 36,450 |
| Material and Supplies | 34,160 | 27,048 | 33,750 | 22,700 |
| Conference and Meeting | 12,473 | 1,045 | 6,050 | 3,050 |
| Capital Outlay | 5,666 | 0 | 0 | 0 |
| CLC Online | 154,748 | 128,806 | 164,744 | 159,348 |
| Comm Arts/Humanities/Fine Arts | | | | |
| Salaries | 9,398,889 | 9,838,918 | 9,569,696 | 9,890,772 |
| Employee Benefits | 5,700 | 17,567 | 0 | 0 |
| Contractual Services | 14,705 | 16,711 | 21,700 | 21,700 |
| Material and Supplies | 158,498 | 116,594 | 170,322 | 159,922 |
| Conference and Meeting | 12,918 | 7,857 | 19,738 | 19,738 |
| Other | 17,845 | 7,946 | 8,500 | 8,500 |
| Total Comm Arts/Humanities/Fine Arts | 9,608,555 | 10,005,595 | 9,789,956 | 10,100,632 |
| Educational Affairs | | | | |
| Salaries | 642,623 | 911,057 | 1,169,199 | 1,525,468 |
| Employee Benefits | 4,500 | 0 | 0 | 0 |
| Contractual Services | 34,805 | 60,139 | 121,824 | 121,824 |
| Material and Supplies | 47,819 | 12,637 | 24,812 | 18,812 |
| Conference and Meeting | 84,395 | 40,232 | 83,150 | 83,150 |
| Capital Outlay | 4,370 | 5,789 | 0 | 0 |
| Other | 82,334 | (2,938) | 97,500 | 102,475 |
| Total Educational Affairs | 900,847 | 1,026,917 | 1,496,485 | 1,851,729 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| Engineering,Math & Physical Sciences | | | | |
| Salaries | 8,080,866 | 8,356,926 | 8,552,267 | 9,292,054 |
| Employee Benefits | 17,100 | 5,919 | 0 | 0 |
| Contractual Services | 18,429 | 31,850 | 36,694 | 47,894 |
| Material and Supplies | 185,633 | 166,830 | 245,724 | 233,559 |
| Conference and Meeting | 8,647 | 12,953 | 19,480 | 14,980 |
| Capital Outlay | 5,681 | 1,308 | 0 | 1,300 |
| Other | 1,589 | 2,344 | 2,400 | 2,400 |
| Total Engineering,Math & Physical Sciences | 8,317,945 | 8,578,130 | 8,856,565 | 9,592,187 |
| Grants | | | | |
| Salaries | 1,349,655 | 1,512,217 | 1,419,958 | 1,651,474 |
| Employee Benefits | 152,265 | 204,943 | 204,756 | 238,514 |
| Contractual Services | 248,745 | 162,997 | 88,864 | 163,836 |
| Material and Supplies | 186,996 | 234,270 | 150,382 | 182,061 |
| Conference and Meeting | 47,379 | 33,114 | 35,068 | 24,993 |
| Fixed Charges | 0 | 56,225 | 0 | 0 |
| Capital Outlay | 113,481 | 119,240 | 42,510 | 107,110 |
| Other | 227,584 | 398,037 | 361,015 | 364,619 |
| Total Grants | 2,326,106 | 2,721,042 | 2,302,553 | 2,732,606 |
| Instr Equip/Ed Affairs | | | | |
| Other | 0 | 16,322 | 0 | 0 |
| Total Instr Equip/Ed Affairs | 0 | 16,322 | 0 | 0 |
| Instructional Equipment (From Comp Fee) | | | | |
| Material and Supplies | 0 | 0 | 9,071 | 0 |
| Capital Outlay | 657,938 | 600,075 | 444,879 | 437,964 |
| Total Instructional Equipment (From Comp Fee) | 657,938 | 600,075 | 453,950 | 437,964 |
| Lakeshore Campus | | | | |
| Salaries | 456,392 | 555,423 | 663,443 | 633,947 |
| Contractual Services | 37,568 | 6,457 | 43,295 | 26,295 |
| Material and Supplies | 21,209 | 22,683 | 95,016 | 67,307 |
| Conference and Meeting | 4,019 | 5,736 | 13,070 | 7,570 |
| Total Lakeshore Campus | 519,187 | 590,299 | 814,824 | 735,119 |
| Southlake Campus | | | | |
| Salaries | 512,044 | 481,115 | 525,674 | 537,896 |
| Contractual Services | 21,201 | 11,178 | 26,450 | 16,950 |
| Material and Supplies | 59,943 | 38,225 | 68,104 | 60,054 |
| Conference and Meeting | 4,419 | 3,619 | 6,000 | 4,300 |
| Capital Outlay | 2,569 | 5,944 | 550 | 550 |
| Total Southlake Campus | 600,177 | 540,081 | 626,778 | 619,750 |
| Total Educational Affairs | \$ 43,801,607 | \$ 45,668,523 | \$ 46,349,955 | \$ 48,346,392 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Foundation | | | | |
| Foundation | | | | |
| Salaries | 415,151 | 504,425 | 506,832 | 563,566 |
| Contractual Services | 94,888 | 60,805 | 136,649 | 127,750 |
| Material and Supplies | 64,654 | 36,930 | 92,923 | 78,821 |
| Conference and Meeting | 11,214 | 16,622 | 35,500 | 13,750 |
| Capital Outlay | 7,475 | 1,031 | 0 | 0 |
| Other | 9,514 | 1,049 | 13,500 | 12,500 |
| Total Foundation | 602,896 | 620,861 | 785,404 | 796,387 |
| Total Foundation | \$ 602,896 | \$ 620,861 | \$ 785,404 | \$ 796,387 |

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Human Resources | | | | |
| Human Resources | | | | |
| Salaries | 812,279.6 | \$ 969,851 | \$ 1,051,503 | \$ 1,095,430 |
| Contractual Services | 128,316.7 | 159,123 | 237,507 | 287,731 |
| Material and Supplies | 91,377.5 | 140,374 | 225,207 | 207,557 |
| Conference and Meeting | 38,152.0 | 47,611 | 60,659 | 67,455 |
| Capital Outlay | 2,563.8 | 5,066 | 4,750 | 4,750 |
| Other | 5,236.7 | 2,482 | 0 | 0 |
| Total Human Resources | 1,077,926 | 1,324,508 | 1,579,626 | 1,662,923 |
| Wellness Commission | | | | |
| Salaries | 2,123 | 2,393 | 12,000 | 12,000 |
| Contractual Services | 22,509 | 2,135 | 33,000 | 33,000 |
| Material and Supplies | 0 | 0 | 500 | 3,500 |
| Conference and Meeting | 0 | 0 | 1,500 | 1,500 |
| Capital Outlay | 19,132 | - | 43,000 | 43,000 |
| Other | 15,589 | - | 10,000 | 7,000 |
| Total Wellness Commission | 59,353 | 4,527 | 100,000 | 100,000 |
| Total Human Resources | \$ 1,137,280 | \$ 1,329,035 | \$ 1,679,626 | \$ 1,762,923 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| Information Technology | | | | |
| Application Development | | | | |
| Salaries | \$ 1,180,275 | \$ 1,377,335 | \$ 1,392,714 | \$ 1,434,737 |
| Contractual Services | 721,852 | 718,677 | 1,055,920 | 1,165,920 |
| Total Application Development | 1,902,127 | 2,096,012 | 2,448,634 | 2,600,657 |
| Core Systems & Infrastructure | | | | |
| Salaries | 565,948 | 605,249 | 743,171 | 733,644 |
| Contractual Services | 489,616 | 511,728 | 820,503 | 748,872 |
| Conference and Meeting | 0 | 12,370 | 16,000 | 16,000 |
| Utilities | 252,399 | 310,288 | 350,000 | 370,000 |
| Total Core Systems & Infrastructure | 1,307,963 | 1,439,635 | 1,929,674 | 1,868,516 |
| Cybersecurity | | | | |
| Salaries | 0 | 154,132 | 163,078 | 168,053 |
| Contractual Services | 0 | 1,909 | 72,000 | 150,500 |
| Total IT Security | 0 | 156,041 | 235,078 | 318,553 |
| Educational Technology | | | | |
| Salaries | 525,910 | 300,546 | 317,190 | 326,861 |
| Contractual Services | 20,990 | 728 | 28,000 | 1,000 |
| Material and Supplies | 21,911 | 12,065 | 67,590 | 66,590 |
| Conference and Meeting | 21,075 | 445 | 2,100 | 2,100 |
| Capital Outlay | 230 | 1,083 | 4,000 | 4,000 |
| Total Educational Technology | 590,115 | 314,866 | 418,880 | 400,551 |
| Information Technology | | | | |
| Salaries | 409,828 | 358,116 | 312,959 | 322,526 |
| Material and Supplies | 4,758 | 49,228 | 68,780 | 121,080 |
| Conference and Meeting | 31,080 | 14,439 | 36,500 | 21,891 |
| Utilities | | 11,130 | 35,000 | 35,000 |
| Capital Outlay | 664,447 | 696,592 | 727,900 | 671,400 |
| Other | 9,598 | 12,418 | 17,000 | 17,000 |
| Total Information Technology | 1,119,712 | 1,141,922 | 1,198,139 | 1,188,897 |
| Technology (From Comp Fee) | | | | |
| Contractual Services | 222,017 | 212,564 | 234,500 | 306,475 |
| Material and Supplies | 422,869 | 378,191 | 461,940 | 350,000 |
| Capital Outlay | 442,762 | 87,294 | 438,435 | 438,435 |
| Total Technology (From Comp Fee) | 1,087,647 | 678,049 | 1,134,875 | 1,094,910 |
| Technology Support | | | | |
| Salaries | 1,340,335 | 1,353,045 | 1,414,252 | 1,409,792 |
| Contractual Services | 144,561 | 146,436 | 192,390 | 208,390 |
| Material and Supplies | 26,679 | 66,544 | 40,000 | 40,000 |
| Total Technology Support | 1,511,576 | 1,566,026 | 1,646,642 | 1,658,182 |
| Total Information Technology | \$ 7,519,141 | \$ 7,392,550 | \$ 9,011,922 | \$ 9,130,266 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|------------------|------------------|-------------------|-------------------|
| Office of the President (Institutional) | | | | |
| Capital Development | | | | |
| Salaries | \$ 0 | \$ 28,500 | \$ 0 | \$ 0 |
| Contractual Services | 1,273,381 | 717,461 | 0 | 0 |
| Material and Supplies | 546,634 | 253,674 | 0 | 0 |
| Conference and Meeting | 0 | 9,785 | 0 | 0 |
| Capital Outlay | 6,198,737 | 3,134,061 | 10,000,000 | 60,000,000 |
| Other | 0 | 20,949 | 0 | 0 |
| Total Capital Development | 8,018,751 | 4,164,429 | 10,000,000 | 60,000,000 |
| COVID Relief | | | | |
| Salaries | 0 | 2,160,872 | 0 | 394,000 |
| Contractual Services | 0 | 0 | 0 | 520,000 |
| Material and Supplies | 0 | 0 | 0 | 233,000 |
| Utilities | 0 | 0 | 0 | 108,000 |
| Capital Outlay | 0 | 0 | 0 | 105,000 |
| Other | 0 | 0 | 0 | 6,098,518 |
| Total Diversity Commission | 0 | 2,160,872 | 0 | 7,458,518 |
| Diversity Commission | | | | |
| Salaries | 2,484 | 1,760 | 9,048 | 9,864 |
| Contractual Services | 8,577 | 13,818 | 13,000 | 13,000 |
| Material and Supplies | 1,701 | 170 | 3,500 | 3,500 |
| Conference and Meeting | 22,773 | 3,065 | 12,500 | 6,500 |
| Other | 12,185 | 5,089 | 21,952 | 27,136 |
| Total Diversity Commission | 47,719 | 23,902 | 60,000 | 60,000 |
| Grant Matching Funds | | | | |
| Other | 126,472 | 149,000 | 0 | 0 |
| Total Grant Matching Funds | 126,472 | 149,000 | 0 | 0 |
| Green Fund | | | | |
| Capital Outlay | 0 | 0 | 600,000 | 300,000 |
| Total Green Fund | 0 | 0 | 600,000 | 300,000 |
| Growth & Innovation Fund | | | | |
| Salaries | 10,569 | 90,416 | 108,000 | 50,000 |
| Contractual Services | 115,000 | 455,045 | 77,000 | 39,000 |
| Material and Supplies | 96,931 | 124,604 | 40,000 | 0 |
| Conference and Meeting | 10,774 | 50 | 0 | 0 |
| Capital Outlay | 6,225 | 65,404 | 31,000 | 31,000 |
| Other | 0 | 3,315 | 0 | 0 |
| Total Growth & Innovation Fund | 239,500 | 738,835 | 256,000 | 120,000 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| Institutional | | | | |
| Salaries | 511,732 | 1,046,251 | 776,296 | (460,527) |
| Employee Benefits | 10,683,155 | 11,694,714 | 13,767,399 | 14,123,735 |
| Contractual Services | 854,218 | 700,462 | 862,500 | 852,500 |
| Material and Supplies | 77,105 | 108,320 | 97,200 | 186,580 |
| Conference and Meeting | 219,947 | 227,069 | 260,700 | 260,700 |
| Fixed Charges | 3,661,128 | 3,847,712 | 4,029,287 | 4,109,414 |
| Utilities | 0 | 30,955 | 0 | 0 |
| Capital Outlay | 37,327 | 12,629 | 110,000 | 110,000 |
| Other | 2,242,037 | 2,063,775 | 3,951,320 | 2,834,982 |
| Total Institutional | 18,286,649 | 19,731,885 | 23,854,702 | 22,017,384 |
| Master Plan Debt Svc 2.0 Debt Svc | | | | |
| Fixed Charges | 0 | 0 | 0 | 1,250,000 |
| Total Master Plan Debt Svc 2.0 Debt Svc | 0 | 0 | 0 | 1,250,000 |
| Master Plan Debt | | | | |
| Fixed Charges | 5,604,768 | 5,604,428 | 5,617,110 | 5,619,345 |
| Total Master Plan Debt Svc | 5,604,768 | 5,604,428 | 5,617,110 | 5,619,345 |
| President's Office | | | | |
| Salaries | 528,626 | 426,824 | 335,273 | 343,468 |
| Employee Benefits | 16,200 | 16,200 | 16,200 | 16,200 |
| Contractual Services | 81 | 54,710 | 4,200 | 4,200 |
| Material and Supplies | 28,254 | 36,263 | 26,950 | 22,800 |
| Conference and Meeting | 59,656 | 17,283 | 44,861 | 44,861 |
| Capital Outlay | 2,645 | 13,757 | 0 | 0 |
| Other | 7,020 | 44,117 | 165,500 | 165,500 |
| Total President's Office | 642,482 | 609,154 | 592,984 | 597,029 |
| Total Office of the President (Institutional) | \$ 32,966,341 | \$ 33,182,506 | \$ 40,980,796 | \$ 97,422,276 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|---------------------|---------------------|---------------------|---------------------|
| Strategy, Planning & Support | | | | |
| Institute Effect/Planning/Research | | | | |
| Salaries | 507,495 | 349,235 | 554,884 | 520,219 |
| Contractual Services | 105,432 | 96,011 | 202,411 | 159,314 |
| Material and Supplies | 14,470 | 9,713 | 21,650 | 13,150 |
| Conference and Meeting | 6,283 | 1,364 | 39,500 | 35,000 |
| Capital Outlay | 0 | 541 | 2,500 | 0 |
| Other | 1,075 | 416 | 4,000 | 0 |
| Total Institute Effect/Planning/Research | 634,754 | 457,279 | 824,945 | 727,683 |
| Instl Plan,Supplort&Strategy | | | | |
| Salaries | 0 | 258,122 | 269,599 | 532,541 |
| Material and Supplies | 0 | 0 | 500 | 500 |
| Conference and Meeting | 0 | 0 | 15,000 | 15,000 |
| Other | 0 | 0 | 26,500 | 26,500 |
| Total College Advancement | 0 | 258,122 | 311,599 | 574,541 |
| Mktng., Research & Innovation (phased out) | | | | |
| Salaries | 0 | 0 | 0 | 0 |
| Total Mktng., Research & Innovation (phased out) | 0 | 0 | 0 | 0 |
| Public Relations & Marketing | | | | |
| Salaries | 682,152 | 685,792 | 741,492 | 741,668 |
| Contractual Services | 164,443 | 207,172 | 352,620 | 357,000 |
| Material and Supplies | 863,975 | 827,805 | 848,220 | 845,040 |
| Conference and Meeting | 7,130 | 12,735 | 26,500 | 26,500 |
| Utilities | | 2,261 | 1,500 | 3,300 |
| Capital Outlay | 1,140 | 4,043 | 27,300 | |
| Total Public Relations & Marketing | 1,718,841 | 1,739,808 | 1,997,632 | 1,973,508 |
| Resource Development and Legislative Affairs | | | | |
| Salaries | 286,771 | 297,317 | 311,567 | 258,151 |
| Contractual Services | 0 | 0 | 2,580 | 0 |
| Material and Supplies | 1,029 | 1,027 | 4,240 | 3,840 |
| Conference and Meeting | 5,199 | 4,799 | 10,164 | 10,164 |
| Other | 1,758 | 1,838 | 3,000 | 3,000 |
| Total Resource Development and Legislative Affairs | 294,757 | 304,981 | 331,551 | 275,155 |
| Student Success Strategy | | | | |
| Salaries | 0 | 0 | 120,000 | 177,624 |
| Material and Supplies | 0 | 5,220 | 12,200 | 5,700 |
| Conference and Meeting | 0 | 42,396 | 59,000 | 59,580 |
| Other | 0 | 0 | 3,800 | 0 |
| Total Resource Development and Legislative Affairs | 0 | 47,616 | 195,000 | 242,904 |
| Total Strategy, Planning & Support | \$ 2,648,352 | \$ 2,807,807 | \$ 3,660,727 | \$ 3,793,791 |

Organizational Division Detail by Object Continued

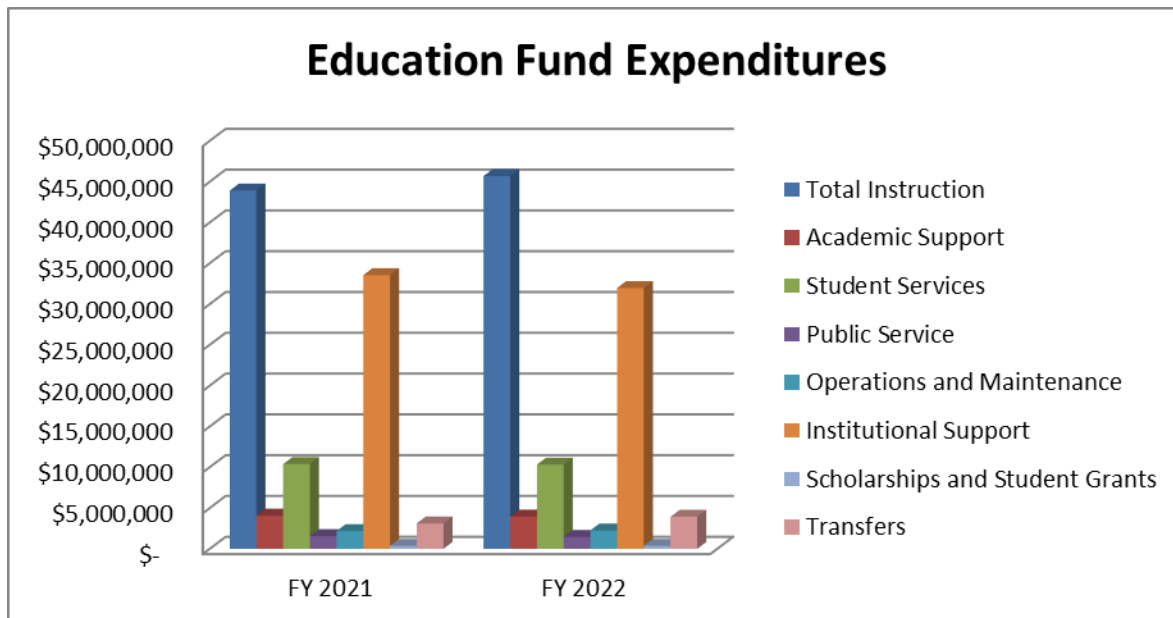
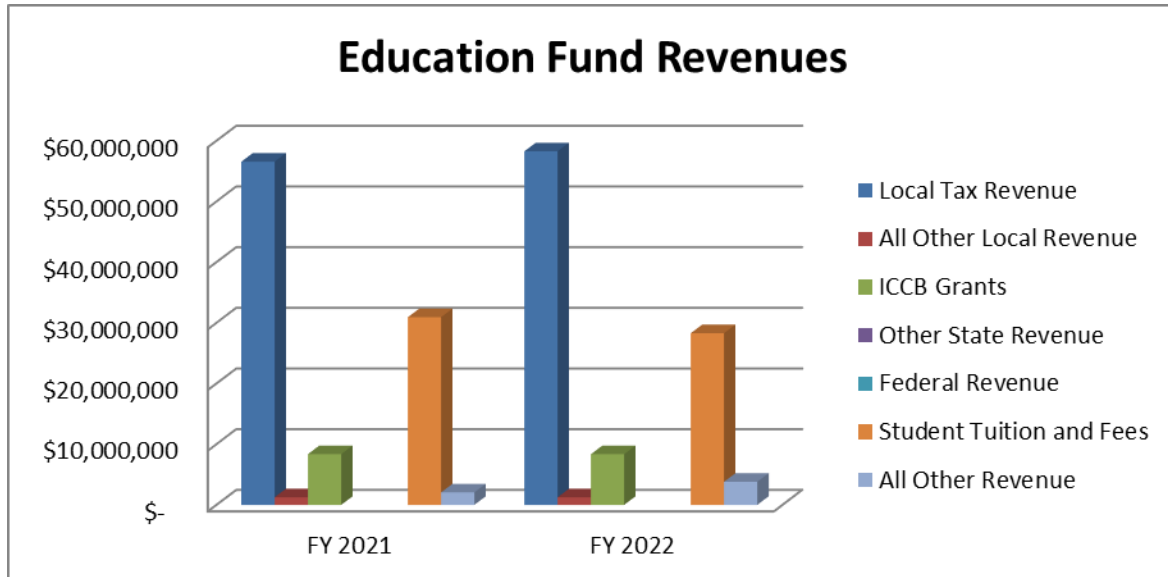
| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| Student Development | | | | |
| Athletics | | | | |
| Salaries | \$ 478,026 | \$ 462,345 | \$ 509,952 | \$ 430,811 |
| Employee Benefits | 70,705 | 64,795 | 72,577 | 74,191 |
| Contractual Services | 93,010 | 73,930 | 108,070 | 108,070 |
| Material and Supplies | 85,001 | 85,672 | 108,146 | 110,046 |
| Conference and Meeting | 81,684 | 42,192 | 71,761 | 69,961 |
| Fixed Charges | 8,691 | 8,842 | 11,400 | 11,400 |
| Capital Outlay | 0 | 7,314 | 0 | 0 |
| Other | 9,665 | 4,445 | 10,900 | 10,800 |
| Total Athletics | 826,781 | 749,535 | 892,806 | 815,279 |
| Children's Learning Centers | | | | |
| Salaries | 522,761 | 469,451 | 569,510 | 591,249 |
| Employee Benefits | 123,223 | 161,220 | 189,504 | 194,739 |
| Contractual Services | 0 | 110 | 650 | 650 |
| Material and Supplies | 20,064 | 23,375 | 30,240 | 30,240 |
| Conference and Meeting | 0 | 0 | 4,592 | 4,592 |
| Other | 33,825 | 21,159 | 32,000 | 32,000 |
| Total Children's Learning Centers | 699,874 | 675,314 | 826,496 | 853,470 |
| COVID Relief | | | | |
| Other | 0 | 782,000 | 0 | 1,657,681 |
| Total COVID Relief | 0 | 782,000 | 0 | 1,657,681 |
| Enrollment Services | | | | |
| Salaries | 2,505,243 | 2,678,798 | 3,093,127 | 3,643,862 |
| Contractual Services | 105,556 | 104,201 | 198,097 | 331,597 |
| Material and Supplies | 157,498 | 140,495 | 189,133 | 178,063 |
| Conference and Meeting | 50,611 | 54,460 | 75,928 | 60,028 |
| Fixed Charges | 3,612 | 2,354 | 10,000 | 10,000 |
| Capital Outlay | 15,008 | 2,939 | 0 | 0 |
| Other | 319,445 | 357,933 | 393,688 | 398,188 |
| Total Enrollment Services | 3,156,973 | 3,341,180 | 3,959,973 | 4,621,738 |
| Financial Aid Disbursement | | | | |
| Salaries | 277,759 | 224,394 | 55,900 | 380,900 |
| Conference and Meeting | 3,858 | 1,082 | 3,300 | 3,300 |
| Other | 16,802,867 | 17,928,822 | 17,239,678 | 17,672,271 |
| Total Financial Aid Disbursement | 17,084,484 | 18,154,297 | 17,298,878 | 18,056,471 |
| Grants | | | | |
| Salaries | 420,740 | 488,049 | 389,026 | 272,909 |
| Employee Benefits | 112,929 | 128,202 | 104,074 | 83,119 |
| Contractual Services | 0 | 11,637 | 1,833 | 0 |
| Material and Supplies | 32,177 | 52,363 | 26,958 | 16,774 |
| Conference and Meeting | 23,747 | 10,983 | 15,532 | 4,143 |
| Capital Outlay | 12,059 | 1,203 | 2,717 | 3,843 |
| Other | 61,292 | 64,982 | 30,917 | 9,963 |
| Total Grants | 662,944 | 757,419 | 571,057 | 390,751 |
| Library, Testing & Acad. Success | | | | |
| Salaries | 5,850,686 | 5,838,993 | 6,178,326 | 5,401,155 |
| Employee Benefits | 5,700 | 3,289 | 0 | 0 |
| Contractual Services | 531,703 | 562,237 | 584,038 | 603,038 |
| Material and Supplies | 370,139 | 315,319 | 490,205 | 398,675 |
| Conference and Meeting | 28,800 | 35,162 | 60,704 | 53,304 |
| Utilities | 2,809 | 3,481 | 3,000 | 3,000 |
| Capital Outlay | 16,987 | 39,442 | 29,700 | 29,700 |
| Other | 203,162 | 691,356 | 23,151 | 16,901 |
| Total Library, Testing & Acad. Success | 7,009,987 | 7,489,280 | 7,369,124 | 6,505,773 |

Organizational Division Detail by Object Continued

| DIVISION/FUNCTION | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget |
|---|------------------------|------------------------|-----------------------|------------------------|
| Student Development Administration | | | | |
| Salaries | 405,778 | 423,770 | 433,243 | 446,192 |
| Contractual Services | 10,500 | 29,174 | 35,500 | 35,500 |
| Material and Supplies | 8,499 | 9,705 | 16,650 | 13,900 |
| Conference and Meeting | 14,590 | 6,045 | 9,304 | 5,304 |
| Capital Outlay | 7,771 | 0 | 0 | 0 |
| Other | 45,527 | 50,286 | 88,443 | 66,943 |
| Total Student Development Administration | 492,665 | 518,980 | 583,140 | 567,839 |
| Student Life | | | | |
| Salaries | 1,142,655 | 1,324,591 | 1,553,985 | 1,704,657 |
| Employee Benefits | 118,728 | 124,289 | 301,984 | 159,884 |
| Contractual Services | 49,943 | 53,951 | 81,189 | 83,494 |
| Material and Supplies | 15,772 | 13,574 | 35,539 | 25,539 |
| Conference and Meeting | 7,547 | 0 | 7,250 | 7,250 |
| Capital Outlay | 7,204 | 5,992 | 1,500 | 1,500 |
| Other | 26,705 | 7,329 | 35,394 | 35,394 |
| Total Student Life | 1,368,554 | 1,529,725 | 2,016,841 | 2,017,718 |
| Student Senate | | | | |
| Salaries | 118,742 | 80,304 | 98,405 | 86,414 |
| Contractual Services | 70,329 | 53,160 | 91,714 | 125,124 |
| Material and Supplies | 18,270 | 37,055 | 22,930 | 8,134 |
| Conference and Meeting | 34,517 | 23,007 | 48,900 | 45,400 |
| Capital Outlay | 1,245 | 31,527 | 2,000 | 0 |
| Other | 536,566 | 502,116 | 144,890 | 156,847 |
| Total Student Senate | 779,669 | 727,170 | 408,839 | 421,919 |
| Student Support (From Comp Fee) | | | | |
| Salaries | 384,284 | 499,898 | 379,240 | 282,254 |
| Contractual Services | 531 | 0 | 6,000 | 0 |
| Material and Supplies | 9,114 | 11,627 | 10,000 | 10,000 |
| Other | 19,996 | 62,390 | 58,710 | 145,710 |
| Total Student Support (From Comp Fee) | 413,924 | 573,915 | 453,950 | 437,964 |
| Trips and Clubs | | | | |
| Salaries | 53,975 | 2,020 | 70,326 | 65,069 |
| Employee Benefits | 0 | 0 | 953 | 998 |
| Contractual Services | 1,100 | 20 | | |
| Material and Supplies | 577 | 588 | | |
| Conference and Meeting | 11,506 | 11,285 | | |
| Capital Outlay | 75 | 3,635 | | |
| Other | 902,210 | 542,594 | 935,320 | 776,980 |
| Total Trips and Clubs | 969,442 | 560,143 | 1,006,599 | 843,047 |
| Total Student Development | \$ 33,465,296 | \$ 35,858,959 | \$ 35,387,703 | \$ 37,189,650 |
| Transfers | | | | |
| Transfers to Other Funds | | | | |
| Transfers to Other Funds | \$ (14,037,137) | \$ (16,912,587) | \$ (7,636,908) | \$ (11,136,908) |
| Total Transfers to Other Funds | \$ (14,037,137) | \$ (16,912,587) | \$ (7,636,908) | \$ (11,136,908) |
| Grand Total | \$ 158,382,443 | \$ 164,500,203 | \$ 171,881,212 | \$ 234,917,010 |

EDUCATION FUND

The Education Fund is established by Section 3-1 of the Public Community College Act. It is used to account for revenues and expenditures of the academic and service programs of the College. It includes the costs of instructional, administrative and professional salaries, supplies and movable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College.



**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

EDUCATION FUND REVENUE
Year Ended June 30, 2022

| | FY 2020 Actual | FY 2021 Budget | FY 2022 Budget |
|--|---------------------------|---------------------------|---------------------------|
| Local Tax Revenue | | | |
| Back Taxes | \$ - | \$ 1,700 | \$ 1,700 |
| Current Taxes | 54,973,200 | 56,464,283 | 58,174,082 |
| T.I.F.A. | 83,986 | 84,500 | 84,500 |
| Total Local Tax Revenue | 55,057,186 | 56,550,483 | 58,260,282 |
| All Other Local Revenue | | | |
| Chargeback/Contr. Agreement Rev | 0 | 0 | 0 |
| Total All Other Local Revenue | 0 | 0 | 0 |
| ICCB Grants | | | |
| ICCB Credit Hour Grants | 7,838,950 | 7,827,810 | 7,827,810 |
| Vocational Education | 537,850 | 537,850 | 537,850 |
| Total ICCB Grants | 8,376,800 | 8,365,660 | 8,365,660 |
| Other State Revenue | | | |
| CPPRT Corp Pers Prop Repl Tax | 1,268,698 | 1,250,000 | 1,250,000 |
| Total Other State Revenue | 1,268,698 | 1,250,000 | 1,250,000 |
| Student Tuition and Fees | | | |
| Activity Fee Adjustment | (4,863,965) | 0 | 0 |
| Comprehensive Fees | 4,954,038 | 656,657 | 635,048 |
| Other Student Fees | 445,494 | 404,558 | 754,558 |
| Laboratory Fees | 464,663 | 533,475 | 537,355 |
| Tuition | 28,918,637 | 29,345,737 | 26,382,969 |
| Total Student Tuition and Fees | 29,918,867 | 30,940,427 | 28,309,930 |
| All Other Revenue | | | |
| Time Deposits | 1,445,925 | 1,432,500 | 932,500 |
| Miscellaneous Revenue | 35,429 | 102,002 | 102,002 |
| Total All Other Revenue | 1,481,354 | 1,534,502 | 1,034,502 |
| Transfer in from Other Funds | | | |
| | 724,818 | 526,534 | 2,776,534 |
| | 724,818 | 526,534 | 2,776,534 |
| Total Revenues and Transfers In | \$ 96,827,723 | \$ 99,167,606 | \$ 99,996,908 |

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

EDUCATION FUND EXPENDITURES
Year Ended June 30, 2022

| | FY 2020 Actual | FY 2021 Budget | FY 2022 Budget |
|-------------------------|---------------------------|---------------------------|---------------------------|
| Instruction | | | |
| Salaries | \$ 40,950,253 | 41,600,587 | 43,540,373 |
| Employee Benefits | 60,338 | 0 | 0 |
| Contractual Services | 353,618 | 604,102 | 663,095 |
| Material and Supplies | 949,138 | 1,391,423 | 1,218,964 |
| Conference and Meeting | 105,506 | 238,610 | 183,310 |
| Capital Outlay | 27,289 | 3,150 | 1,300 |
| Other | 40,995 | 79,575 | 94,275 |
| Total Instruction | 42,487,137 | 43,917,447 | 45,701,317 |
| Academic Support | | | |
| Salaries | 2,477,827 | 3,033,619 | 2,977,267 |
| Employee Benefits | 3,289 | | |
| Contractual Services | 547,955 | 572,620 | 590,320 |
| Material and Supplies | 259,830 | 419,719 | 350,269 |
| Conference and Meeting | 12,864 | 31,348 | 20,588 |
| Utilities | 3,481 | 3,000 | 3,000 |
| Capital Outlay | 30,991 | 10,000 | 10,000 |
| Other | 451 | 1,310 | 1,810 |
| Total Academic Support | 3,336,687 | 4,071,616 | 3,953,254 |
| Student Services | | | |
| Salaries | 7,873,272 | 9,050,558 | 9,063,638 |
| Contractual Services | 282,682 | 572,233 | 564,933 |
| Material and Supplies | 294,761 | 408,085 | 379,419 |
| Conference and Meeting | 91,823 | 157,622 | 128,482 |
| Fixed Charges | 2,354 | 17,250 | 17,250 |
| Capital Outlay | 11,993 | 1,500 | 1,500 |
| Other | 102,468 | 189,906 | 166,156 |
| Total Student Services | 8,659,353 | 10,397,154 | 10,321,378 |

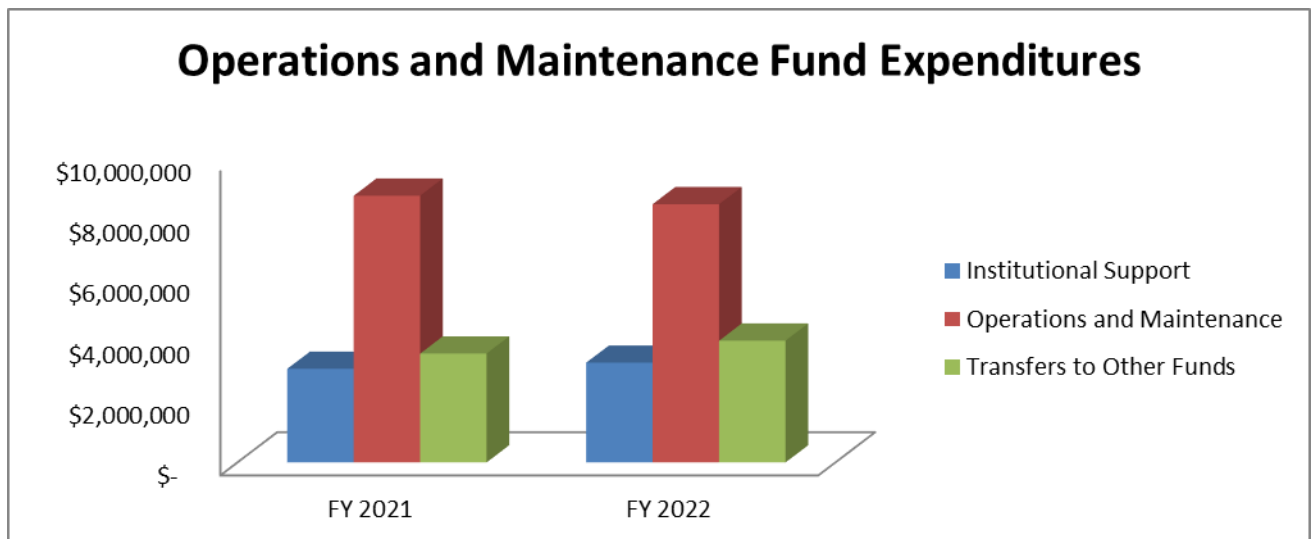
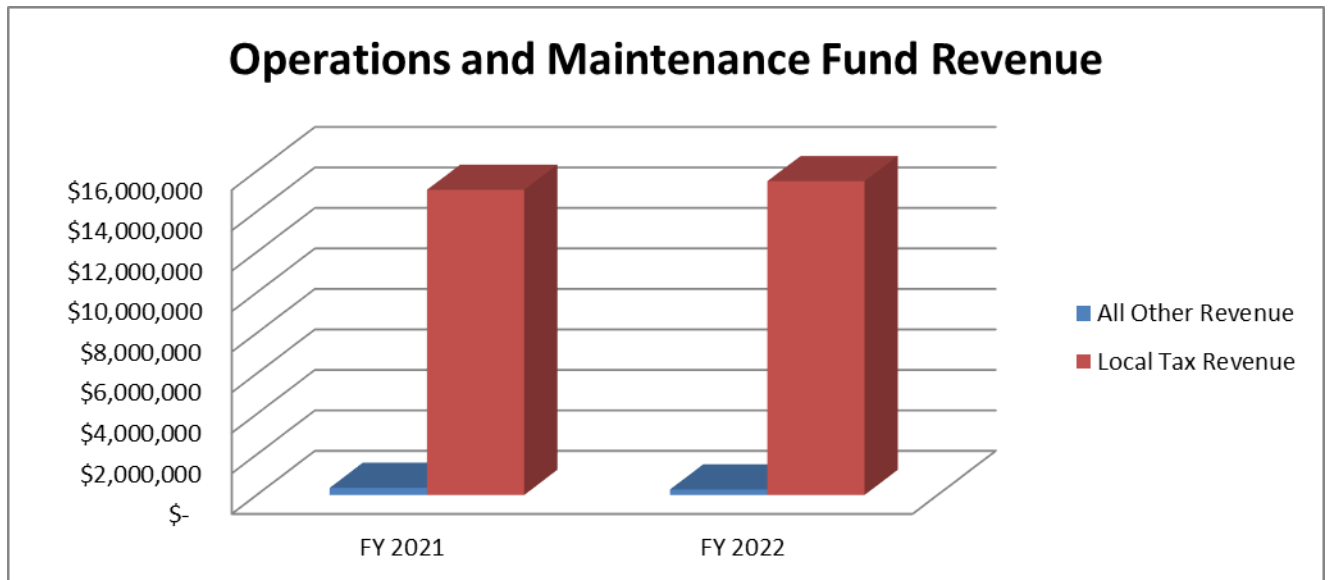
**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

EDUCATION FUND EXPENDITURES
Year Ended June 30, 2022

| | FY 2020 Actual | FY 2021 Budget | FY 2022 Budget |
|---|---------------------------|---------------------------|---------------------------|
| Public Service | | | |
| Salaries | 1,071,866 | 1,271,233 | 1,231,755 |
| Contractual Services | 54,146 | 105,774 | 69,274 |
| Material and Supplies | 53,477 | 140,413 | 130,363 |
| Conference and Meeting | 28,407 | 42,250 | 40,550 |
| Capital Outlay | 7,027 | 4,550 | 4,550 |
| Other | 149,000 | 0 | 0 |
| Total Public Service | <u>1,363,923</u> | <u>1,564,220</u> | <u>1,476,492</u> |
| Operations and Maintenance | | | |
| Salaries | 1,713,945 | 1,934,775 | 1,988,976 |
| Contractual Services | 122,188 | 141,510 | 175,120 |
| Material and Supplies | 74,560 | 80,495 | 75,195 |
| Conference and Meeting | 11,370 | 25,535 | 23,035 |
| Utilities | 920 | 1,400 | 1,400 |
| Capital Outlay | 1,032 | | |
| Total Operations and Maintenance | <u>1,924,015</u> | <u>2,183,715</u> | <u>2,263,726</u> |
| Institutional Support | | | |
| Salaries | 9,905,011 | 10,482,547 | 9,654,614 |
| Employee Benefits | 9,710,248 | 12,120,015 | 12,376,064 |
| Contractual Services | 2,502,577 | 3,807,437 | 4,035,834 |
| Material and Supplies | 1,331,050 | 1,476,678 | 1,552,911 |
| Conference and Meeting | 419,932 | 654,264 | 605,371 |
| Fixed Charges | 1,161,075 | 1,099,500 | 1,119,500 |
| Utilities | 44,346 | 36,500 | 38,300 |
| Capital Outlay | 745,496 | 805,450 | 719,150 |
| Other | 2,143,603 | 3,068,462 | 1,870,395 |
| Total Institutional Support | <u>27,963,338</u> | <u>33,550,853</u> | <u>31,972,139</u> |
| Scholarships and Student Grants | | | |
| Other | 339,995 | 371,060 | 371,060 |
| Total Scholarships and Student Grants | <u>339,995</u> | <u>371,060</u> | <u>371,060</u> |
| Transfers to Other Funds | 10,029,708 | 3,111,541 | 3,937,542 |
| Total Expenditures and Transfers Out | \$ 96,104,155 | \$ 99,167,606 | \$ 99,996,908 |

OPERATIONS AND MAINTENANCE FUND

The Operations and Maintenance fund is established by Section 3-1 and Section 3-20.3 of the Public Community College Act. It is used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating, and the installation, improvement, repair, replacement, and maintenance of building fixtures, rental of buildings and property for community and college purposes; salaries of custodians, engineers and related support staff; all costs of fuel, lights, gas, water, telephone services, and custodial supplies and equipment; and the costs of professional surveys of the condition of college buildings.



**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

OPERATIONS AND MAINTENANCE FUND REVENUE
Year Ending June 30, 2022

| | 2020 <u>Actual</u> | 2021 <u>Budget</u> | 2022 <u>Budget</u> |
|--------------------------|-------------------------------|-------------------------------|-------------------------------|
| Local Tax Revenue | | | |
| Back Taxes | 0 | \$1,000 | \$1,000 |
| Current Taxes | 14,624,736 | 15,050,594 | 15,476,216 |
| T.I.F.A. | 22,343 | 23,000 | 23,000 |
| Total Local Tax Revenue | 14,647,079 | 15,074,594 | 15,500,216 |
| All Other Revenue | | | |
| Building Rentals | 342,300 | 304,760 | 225,000 |
| Miscellaneous Revenue | 17,258 | 20,000 | 20,000 |
| Other Facility Rentals | 27,720 | 28,000 | 28,840 |
| Total All Other Revenue | 387,278 | 352,760 | 273,840 |
| Total Revenue | \$15,034,357 | \$15,427,354 | \$15,774,056 |

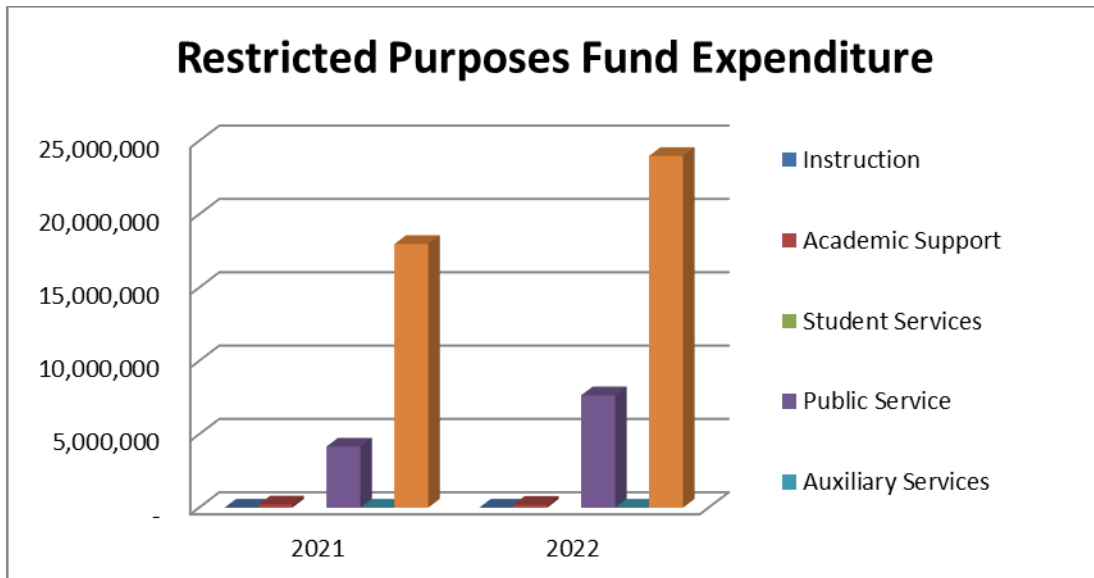
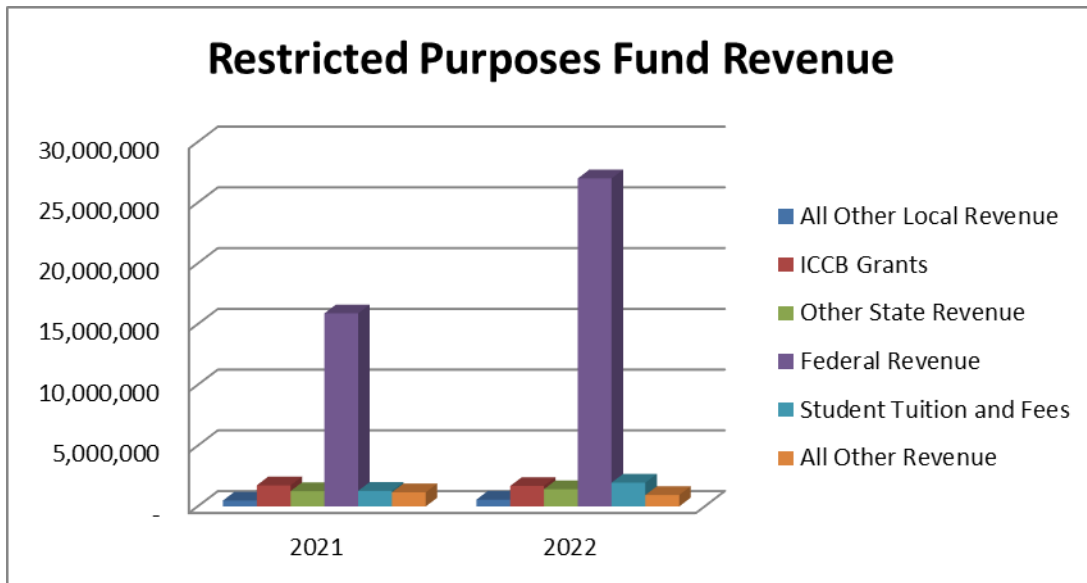
**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

OPERATIONS AND MAINTENANCE FUND EXPENDITURES
Year Ending June 30, 2022

| | 2020 <u>Actual</u> | 2021 <u>Budget</u> | 2022 <u>Budget</u> |
|--|-------------------------------|-------------------------------|-------------------------------|
| Operations and Maintenance | | | |
| Salaries | 3,346,100 | 4,496,105 | 4,689,200 |
| Contractual Services | 718,300 | 846,221 | 745,611 |
| Material and Supplies | 516,315 | 738,370 | 673,170 |
| Conference and Meeting | 1,730 | 14,224 | 8,724 |
| Fixed Charges | 21,964 | 27,800 | 27,800 |
| Utilities | 2,153,135 | 2,590,830 | 2,290,830 |
| Capital Outlay | 23,692 | 32,000 | 32,000 |
| Other | 21,608 | 24,150 | 24,150 |
| Total Operations and Maintenance | 6,802,843 | 8,769,700 | 8,491,485 |
| Institutional Support | | | |
| Salaries | 196,547 | 295,948 | 357,379 |
| Employee Benefits | 1,434,396 | 1,363,584 | 1,483,871 |
| Contractual Services | 91,424 | 132,325 | 112,325 |
| Material and Supplies | (330,230) | (476,575) | (482,875) |
| Conference and Meeting | 384 | 4,207 | 1,707 |
| Fixed Charges | 775,993 | 955,654 | 983,654 |
| Utilities | 310,288 | 350,000 | 370,000 |
| Capital Outlay | 177,653 | 410,000 | 410,000 |
| Other | (9,131) | 43,297 | 43,297 |
| Total Institutional Support | 2,647,324 | 3,078,440 | 3,279,358 |
| Total Expenditures | 9,450,167 | 11,848,140 | 11,770,843 |
| Transfers to Other Funds | 5,000,279 | 3,579,214 | 4,003,213 |
| Total Expenditures with Transfers Out | \$ 14,450,446 | \$ 15,427,354 | \$ 15,774,056 |

RESTRICTED PURPOSES FUND

The Restricted Purposes Fund is established by ICCB Rules 1501.508 and 1501.509. It is used for the purpose of accounting for monies that have external restrictions regarding their use. Examples of accounts in this fund are Illinois Community College Board grants and federal and state student financial assistance grants. It is the College’s practice to not budget for grants until authorization is received from the granting agency.



COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532
RESTRICTED PURPOSES FUND REVENUE
Year Ending June 30, 2022

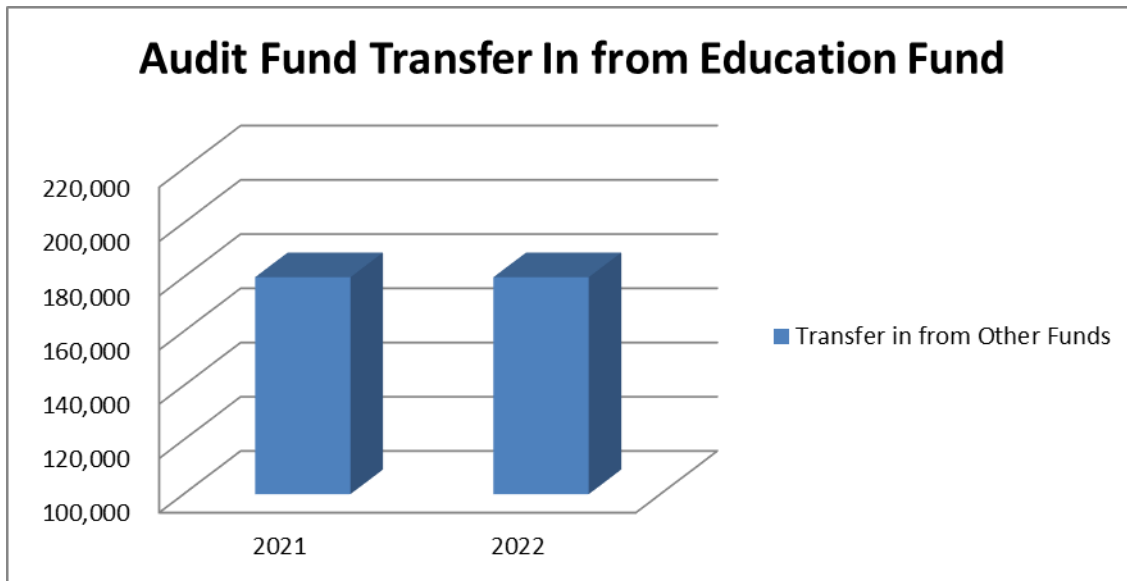
| | 2020 Actual | 2021 Budget | 2022 Budget |
|---------------------------------|------------------------------|------------------------------|------------------------------|
| All Other Local Revenue | | | |
| Other Local Government Sources | \$ 402,607 | \$ 486,826 | \$ 560,072 |
| Total All Other Local Revenue | 402,607 | 486,826 | 560,072 |
| ICCB Grants | | | |
| Adult Ed-Performance Revenue | 255,155 | 255,155 | 295,980 |
| Adult Ed-State Basic Revenue | 571,202 | 586,960 | 635,194 |
| Adult Education | 449,098 | 419,525 | 454,541 |
| ICCB Grants | 1,641,283 | 380,000 | 299,931 |
| ICCB Special Initiative Grants | 29,180 | 0 | 0 |
| Total ICCB Grants | 2,945,918 | 1,641,640 | 1,685,646 |
| Other State Revenue | | | |
| Career and Technical Ed/CTE | 460,630 | 418,688 | 467,582 |
| Illinois State Board of Educ. | 153,139 | 93,595 | 108,250 |
| Other Illinois Government Src | 1,929,985 | 840,000 | 840,000 |
| Other State Revenue | 46,465 | 0 | 0 |
| Total Other State Revenue | 2,590,218 | 1,352,283 | 1,415,832 |
| Federal Revenue | | | |
| CARES Act | 4,973,042 | 0 | 11,366,199 |
| Department of Education | 14,399,090 | 14,918,366 | 14,718,598 |
| Dept of Labor/Pass Through | 166,500 | 166,500 | 84,000 |
| Other Federal Government Src | 841,456 | 805,640 | 831,314 |
| Other Interest | 7,536 | 0 | 0 |
| Total Federal Revenue | 20,387,624 | 15,890,506 | 27,000,111 |
| Student Tuition and Fees | | | |
| Comprehensive Fees | 1,013,326 | 453,950 | 437,964 |
| Scholarships | 1,481,612 | 832,224 | 1,516,571 |
| Total Student Tuition and Fees | 2,494,938 | 1,286,174 | 1,954,535 |
| All Other Revenue | | | |
| Miscellaneous Revenue | 334,418 | 50,000 | 0 |
| Other Sales and Services | 561,639 | 1,113,881 | 944,442 |
| Sweep Accounts | 41,523 | 0 | 0 |
| Training Receipts | 14,995 | 0 | 0 |
| Total All Other Revenue | 952,575 | 1,163,881 | 944,442 |
| Transfer in from Other Funds | 693,743 | 524,206 | 524,206 |
| Total Revenue | \$ 30,467,622 | \$ 22,345,516 | \$ 34,084,844 |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532
RESTRICTED PURPOSES FUND EXPENDITURES
Year Ending June 30, 2022

| | 2020 <u>Actual</u> | 2021 <u>Budget</u> | 2022 <u>Budget</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Academic Support | | | |
| Salaries | 791,745 | 196,140 | 186,154 |
| Contractual Services | 664 | 6,000 | 0 |
| Material and Supplies | 13,237 | 10,000 | 10,000 |
| Conference and Meeting | 5,782 | 0 | 0 |
| Total Academic Support | 811,427 | 212,140 | 196,154 |
| Public Service | | | |
| Salaries | 4,503,164 | 2,052,067 | 2,428,002 |
| Employee Benefits | 405,715 | 346,997 | 325,232 |
| Contractual Services | 231,376 | 181,133 | 749,473 |
| Material and Supplies | 488,418 | 328,455 | 476,226 |
| Conference and Meeting | 74,211 | 89,082 | 61,704 |
| Fixed Charges | 76,746 | 10,000 | 10,000 |
| Utilities | 0 | 0 | 108,000 |
| Capital Outlay | 279,123 | 125,004 | 235,653 |
| Other | 725,697 | 1,027,897 | 3,264,009 |
| Total Public Service | 6,784,450 | 4,160,635 | 7,658,299 |
| Scholarships and Student Grants | | | |
| Salaries | 507,425 | 233,450 | 471,450 |
| Other | 19,398,360 | 17,739,291 | 23,508,941 |
| Total Scholarships and Student Grants | 19,905,784 | 17,972,741 | 23,980,391 |
| Total Expenditures | 27,501,662 | 22,345,516 | 31,834,844 |
| Transfers to Other Funds | 0 | 0 | 2,250,000 |
| Total Expenditures with Transfers Ou | \$ 27,501,662 | \$ 22,345,516 | \$ 34,084,844 |

AUDIT FUND

The Audit Fund is established by 50 ILCS 310/9 of the Illinois Compiled Statutes for recording the payment of auditing expenses. Annually, the College collects property taxes in the Education Fund and budgets a transfer from the Education Fund to the Audit Fund for the payment of the annual audit of the financial statements.



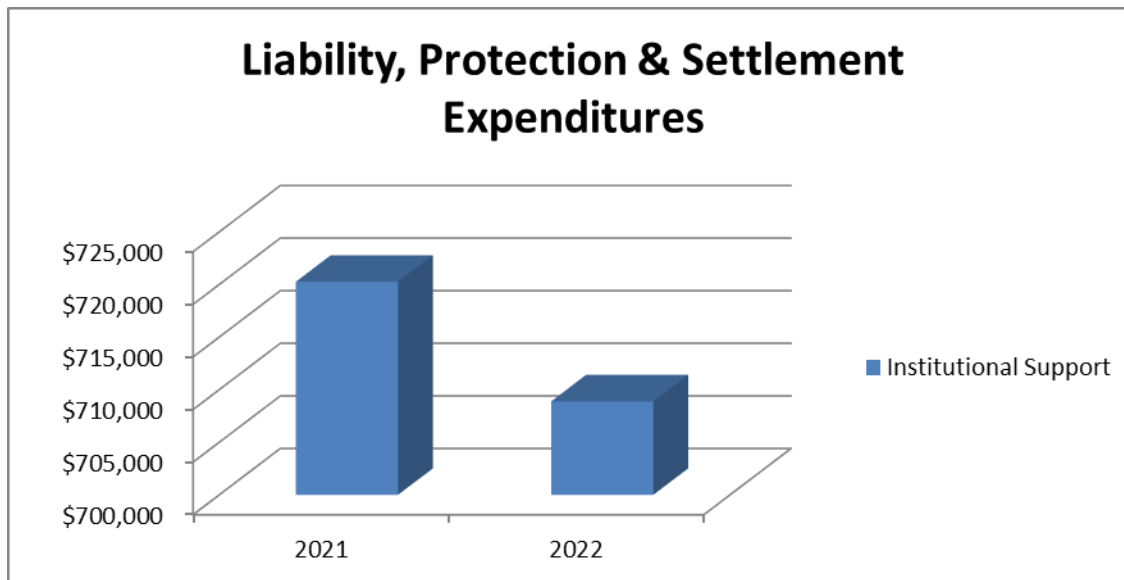
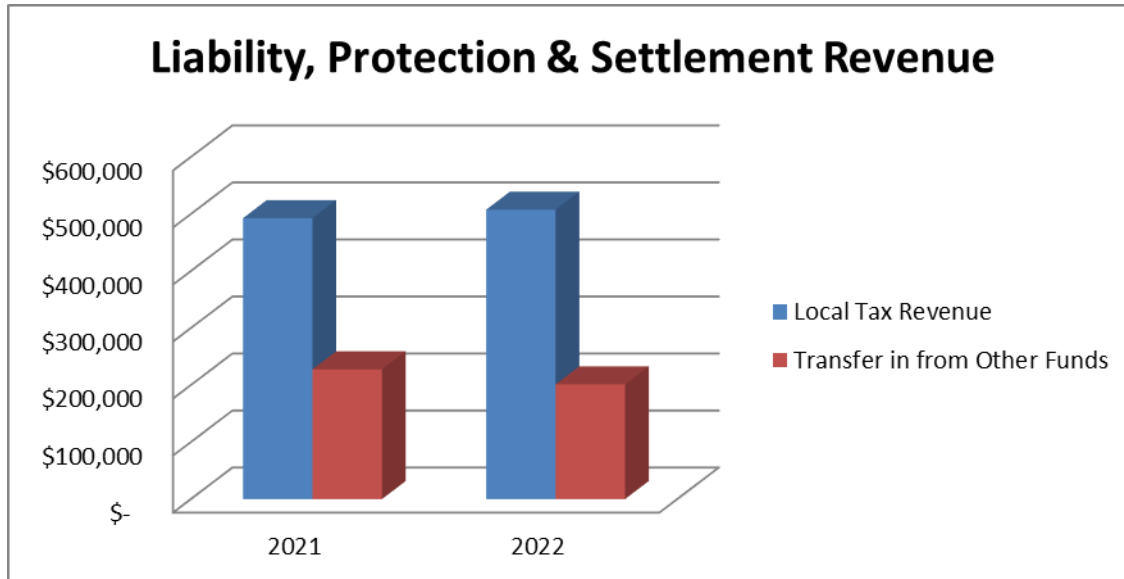
**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**AUDIT FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2022**

| | <u>2020 Actual</u> | <u>2021 Budget</u> | <u>2022 Budget</u> |
|---------------------------------|--------------------|--------------------|--------------------|
| REVENUE | | | |
| Transfer in from Other Funds \$ | 145,000 | \$ 180,000 | \$ 180,000 |
| EXPENDITURES | | | |
| Institutional Support | \$ 143,765 | \$ 180,000 | \$ 180,000 |

LIABILITY, PROTECTION AND SETTLEMENT FUND

The Liability, Protection and Settlement Fund is established by 745 ILCS 10/9-107 and 40 ILCS 5/21-110.1 of Illinois Compiled Statutes. It includes the tort liability, property insurance, Medicare taxes, Social Security Taxes (FICA), and unemployment insurance.



**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

Liability, Protection, and Settlement Fund
Year Ended June 30, 2022

| | 2020 Actual | 2021 Budget | 2022 Budget |
|------------------------------|--------------------|--------------------|--------------------|
| REVENUE | | | |
| Local Tax Revenue | \$ 479,734 | \$ 492,722 | \$ 507,563 |
| Transfer in from Other Funds | 225,157 | 227,540 | 201,326 |
| Total Revenue | 704,891 | 720,262 | 708,889 |

EXPENDITURES

| | | | |
|------------------------|------------|------------|------------|
| Employee Benefits | 566,270 | 300,000 | 280,000 |
| Contractual Services | 139,483 | 140,000 | 140,000 |
| Fixed Charges | 205,933 | 280,262 | 288,889 |
| Total Expenditures | \$ 911,687 | \$ 720,262 | \$ 708,889 |

BOND AND INTEREST FUND

The Bond and Interest Fund is established by Section 3A-1 of the Public Community College Act. The Bond and Interest Fund is property tax-supported and used to account for payment of principle, interest, and related charges on any outstanding bonds or debt.

Bonds outstanding are:

- General Obligation Bonds, Series 2012, proceeds to be used to fund 25% of construction costs for the Grayslake science building and Waukegan student services building.

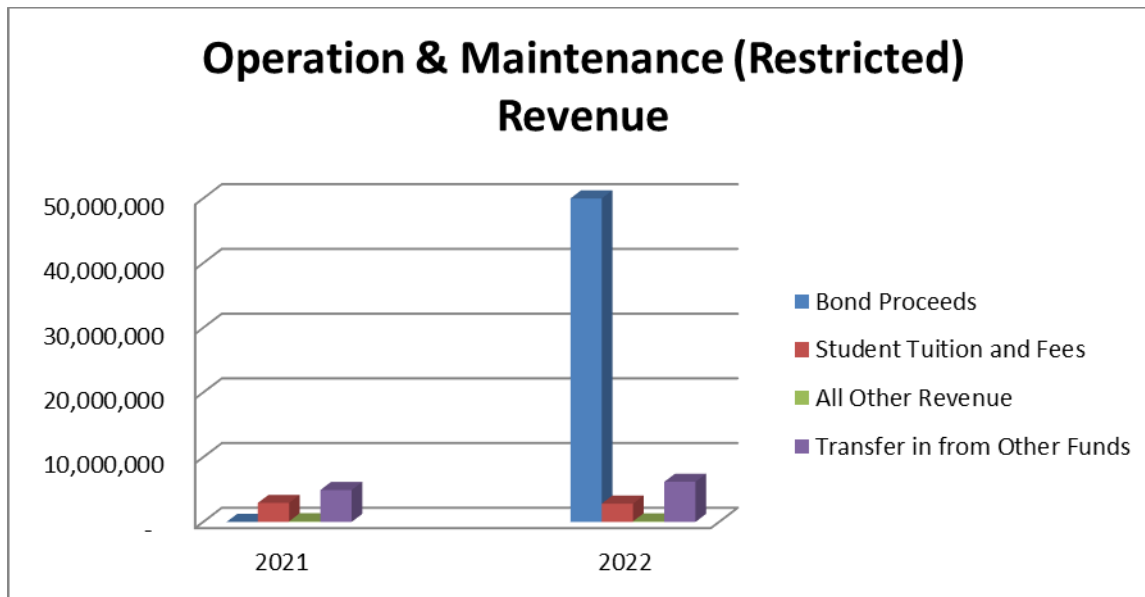
COMMUNITY COLLEGE DISTRICT NO. 532

BOND AND INTEREST FUND REVENUE AND EXPENDITURES
Year Ending June 30, 2022

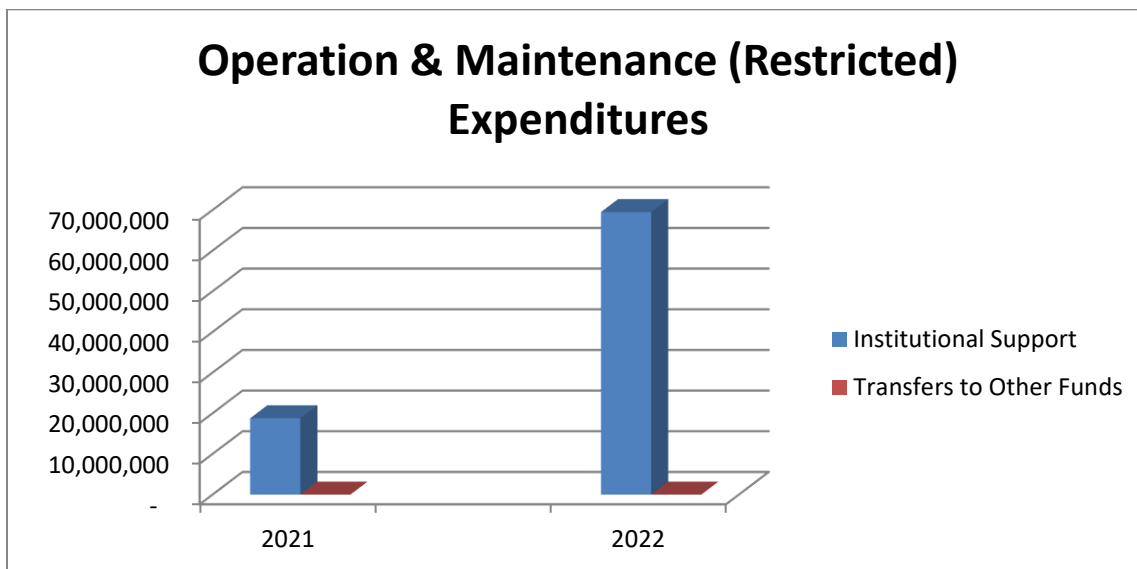
| | 2020 | 2021 | 2022 |
|------------------------------|----------------------|----------------------|----------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| <u>REVENUES</u> | | | |
| Local Tax Revenue | | | |
| Current Taxes | \$ 1,846,557 | \$ 1,846,475 | \$ 1,869,975 |
| T.I.F.A. | 2,834 | 2,000 | 2,000 |
| Total Local Tax Revenue | <u>1,849,391</u> | <u>1,848,475</u> | <u>1,871,975</u> |
| All Other Revenue | | | |
| Other Revenue | 0 | 0 | 0 |
| Total Other Revenue | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Revenue | 1,849,391 | 1,848,475 | 1,871,975 |
| <u>EXPENDITURES</u> | | | |
| Institutional Support | | | |
| Fixed Charges | 1,817,758 | 1,848,475 | 1,871,975 |
| Total Institutional Support | <u>1,817,758</u> | <u>1,848,475</u> | <u>1,871,975</u> |
| Total Expenditures | \$ 1,817,758 | \$ 1,848,475 | \$ 1,871,975 |

OPERATIONS AND MAINTENANCE FUND (RESTRICTED)

The Operations and Maintenance Fund (Restricted) is used to account for monies restricted for building purposes and site acquisition. The term Construction Fund is often used to refer to this fund. Various types of restricted funding are accounted for within this fund. This includes Health, Life Safety Funds, per credit hour capital fees, Capital Development Board grants and funds restricted by board resolution to be used for building purposes.



The College budgets expenditures equal to all available funds including estimated fund balances.



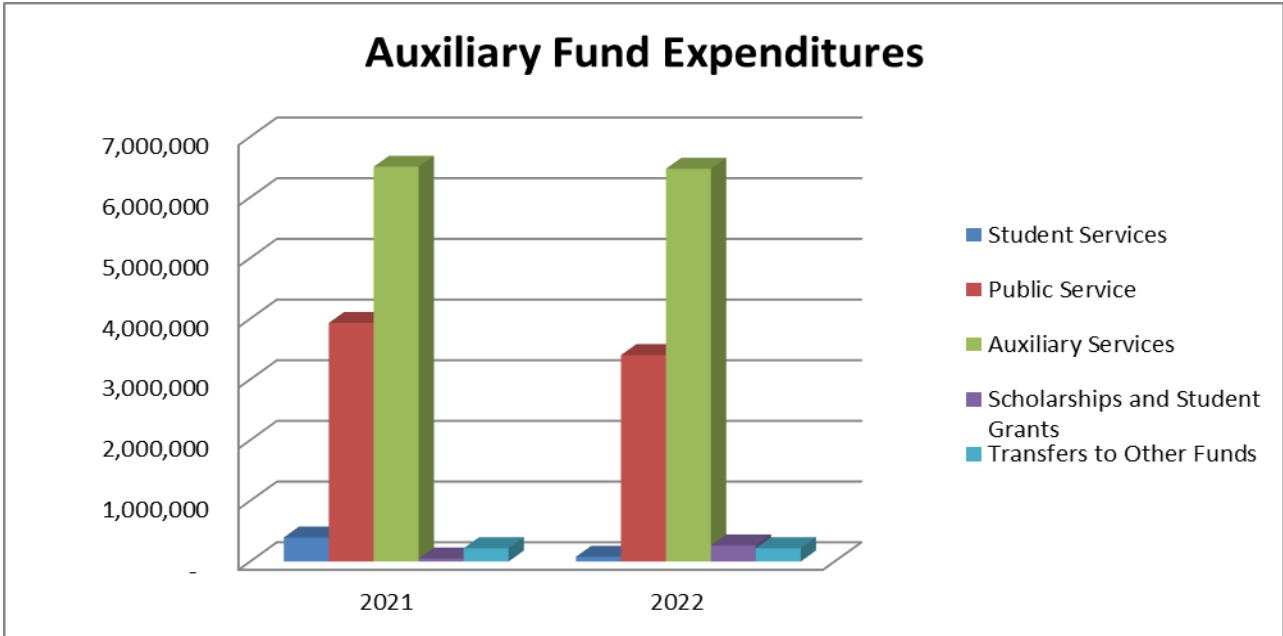
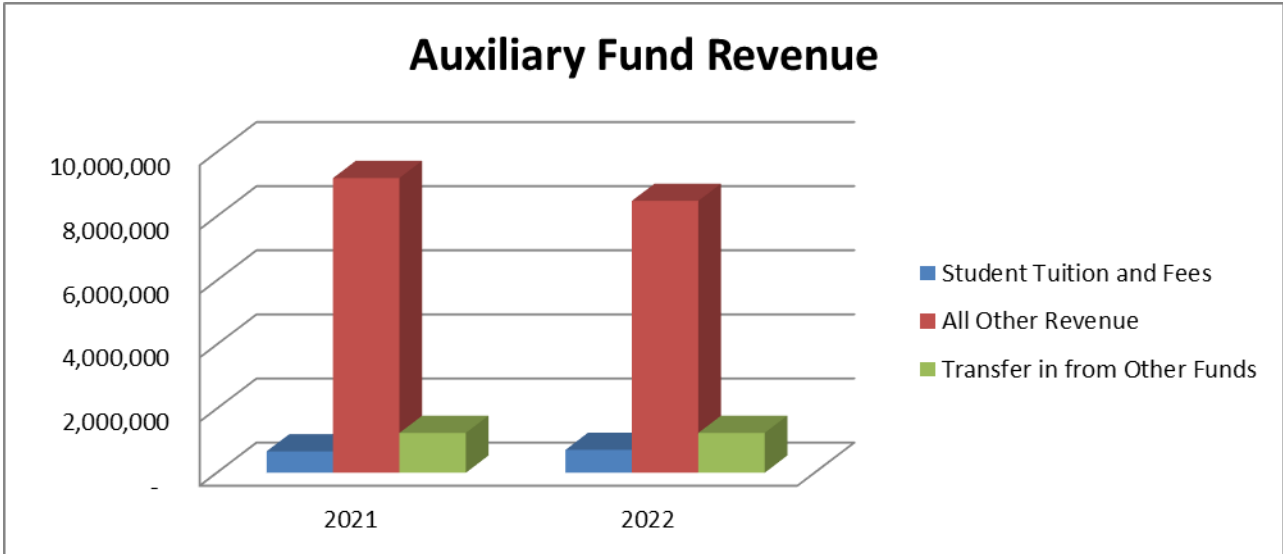
**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

OPERATIONS AND MAINTENANCE (RESTRICTED) FUND REVENUE AND EXPENDITURES
Year Ending June 30, 2022

| | 2020 <u>Actual</u> | 2021 <u>Budget</u> | 2022 <u>Budget</u> |
|---|-------------------------------|-------------------------------|-------------------------------|
| REVENUES | | | |
| Student Tuition and Fees | | | |
| Comprehensive Fees | \$ 2,916,128 | \$ 2,939,326 | \$ 2,835,817 |
| Total Student Tuition and Fees | 2,916,128 | 2,939,326 | 2,835,817 |
| All Other Revenue | | | |
| Gain(Loss) on Investment | 515,325 | 300,000 | 300,000 |
| Miscellaneous Revenue | 39,951 | 33,787 | 30,000 |
| Other Interest | 85,557 | 30,000 | 30,000 |
| Time Deposits | 99,505 | 40,000 | 30,000 |
| Total All Other Revenue | 740,338 | 403,787 | 390,000 |
| Total Revenue | 3,656,466 | 3,343,113 | 3,225,817 |
| Other Financing Sources | | | |
| Bond Proceeds | | | 50,000,000 |
| Transfer in from Other Funds | 15,673,075 | 4,936,185 | 6,212,399 |
| Total Other Financing Sources | 15,673,075 | 4,936,185 | 56,212,399 |
| Total Revenue with Other Financing Sources | \$ 19,329,541 | \$ 8,279,298 | \$ 59,438,216 |
| EXPENDITURES | | | |
| Institutional Support | | | |
| Salaries | \$ 118,916 | \$ 108,000 | \$ 50,000 |
| Contractual Services | 1,468,603 | 311,500 | 345,475 |
| Material and Supplies | 756,469 | 511,011 | 350,000 |
| Conference and Meeting | 9,835 | | |
| Fixed Charges | 5,606,953 | 5,620,110 | 6,872,345 |
| Capital Outlay | 4,488,067 | 12,211,501 | 61,861,796 |
| Other | 566,375 | 3,600 | 3,600 |
| Total Institutional Support | 13,015,219 | 18,765,722 | 69,483,216 |
| Scholarships and Student Grants | | | |
| Other | 24,264 | 0 | 0 |
| total Scholarships and Student Grants | 24,264 | 0 | 0 |
| Total Expenditures | 13,039,483 | 18,765,722 | 69,483,216 |
| Transfers from Other Funds | 294,537 | 0 | 0 |
| Total Expenditures with Transfers Out | \$ 13,334,020 | \$ 18,765,722 | \$ 69,483,216 |

AUXILIARY ENTERPRISE FUND

The Auxiliary Enterprise Fund is established by Section 3-31.1 of the Public Community College Act. It is used to account for college services where a fee is charged and the activity is intended to be self-supporting. Examples of accounts in this fund include food service, bookstore, childcare, athletics, Community Programming, and Workforce and Professional Development (WPDI).



**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

AUXILIARY FUND REVENUE
Year Ended June 30, 2022

| | 2020 Actual | 2021 Budget | 2022 Budget |
|---|--------------------|--------------------|--------------------|
| Student Tuition and Fees | | | |
| Comprehensive Fees | \$ 112,591 | \$ 113,488 | \$ 109,491 |
| Laboratory Fees | 266,944 | 375,000 | 375,000 |
| Tuition | 187,164 | 178,850 | 228,850 |
| Total Student Tuition and Fees | 566,699 | 667,338 | 713,341 |
| Non-gov't Gifts Grants Bequest | 45,300 | 396,000 | 342,000 |
| All Other Revenue | | | |
| Ad Sales | 0 | 2,000 | 2,000 |
| Athletic Fees | 1,400 | 2,500 | 2,500 |
| Beverage Sales | 385 | 2,000 | 2,000 |
| Bookstore | 3,571,194 | 4,462,339 | 4,426,254 |
| Bookstore/Course Material Fee | 0 | 0 | 145,747 |
| Bookstore/Ventra Sales | (108) | 20,000 | 20,000 |
| Building Rentals | 17,456 | 82,022 | 82,022 |
| Child Care Services | 252,001 | 575,411 | 575,411 |
| Concession Sales | 15,465 | 5,000 | 5,000 |
| Miscellaneous Revenue | 319 | 1,000 | 1,000 |
| Other Misc Fees | 0 | 200 | 200 |
| Other Revenue/Unrestricted | 4,145 | 5,800 | 5,800 |
| Other Sales and Services | 95,856 | 170,000 | 170,000 |
| Over Short | (29) | 500 | 500 |
| Sales/Vending | 166,545 | 185,000 | 185,000 |
| Training Receipts | 1,716,201 | 3,285,328 | 2,516,315 |
| Total All Other Revenue | 5,840,830 | 8,799,100 | 8,139,749 |
| Transfer in from Other Funds | | | |
| Subsidy Transfer/Students | 0 | 128,369 | 540,791 |
| Transfer in from Other Funds | 1,182,804 | 1,114,074 | 701,652 |
| Total Transfer in from Other Funds | 1,182,804 | 1,242,443 | 1,242,443 |
| Total Revenue | 7,635,633 | 11,104,881 | 10,437,533 |

AUXILIARY FUND EXPEDITURES
Year Ended June 30, 2022

| | 2020 Acutal | 2021 Budget | 2022 Budget |
|---|---------------------|----------------------|----------------------|
| Student Services | | | |
| Salaries | \$0 | \$53,000 | \$0 |
| Contractual Services | 0 | 10,000 | 9,000 |
| Material and Supplies | 0 | 17,000 | 17,000 |
| Conference and Meeting | 0 | 19,000 | 19,000 |
| Capital Outlay | 0 | 18,000 | 18,000 |
| Other | 0 | 279,000 | 15,000 |
| Total Student Services | 0 | 396,000 | 78,000 |
| Public Service | | | |
| Salaries | \$ 1,500,690 | \$ 2,010,373 | \$ 1,870,518 |
| Employee Benefits | 349,007 | 394,251 | 387,402 |
| Contractual Services | 416,816 | 806,405 | 631,222 |
| Material and Supplies | 295,929 | 635,179 | 463,916 |
| Conference and Meeting | 17,109 | 63,550 | 33,400 |
| Fixed Charges | 140 | 9,700 | 9,700 |
| Capital Outlay | 351 | 3,500 | 3,500 |
| Other | 4,288 | 9,500 | 3,000 |
| Total Public Service | 2,584,329 | 3,932,458 | 3,402,658 |
| Auxiliary Services | | | |
| Salaries | 1,326,201 | 1,665,427 | 1,624,076 |
| Employee Benefits | 352,681 | 389,758 | 391,558 |
| Contractual Services | 288,474 | 376,600 | 394,000 |
| Material and Supplies | 2,837,159 | 3,669,612 | 3,620,412 |
| Conference and Meeting | 45,666 | 83,853 | 82,053 |
| Fixed Charges | 12,982 | 18,400 | 18,400 |
| Capital Outlay | 208,553 | 47,900 | 41,600 |
| Other | 202,528 | 255,464 | 301,367 |
| Total Auxiliary Services | 5,274,243 | 6,507,014 | 6,473,466 |
| Scholarships and Student Grants | | | |
| Other | 62,905 | 50,000 | 264,000 |
| Total Auxiliary Services | 62,905 | 50,000 | 264,000 |
| Total Auxiliary Services | 7,921,478 | 10,885,472 | 10,218,124 |
| Transfers to Other Funds | 863,245 | 219,409 | 219,409 |
| Total Expenditures and Transfers Out | \$ 8,784,723 | \$ 11,104,881 | \$ 10,437,533 |

INSURANCE RESERVE FUND

The College is self-insured for medical, vision, dental insurance, and workers' compensation claims for its employees. The Self-insurance fund was established at the end of the FY2011 with \$1.2 million and provides a reserve only to be used based on significant overruns in actual claims, both individually and in the aggregate. The College maintains stop-loss coverage for individual medical claims over \$175,000.

The College will increase the balance in the self-insurance fund as operating fund surpluses allow.

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

INSURANCE RESERVE FUND
Year Ending June 30, 2022

| | 2020 <u>Actual</u> | 2021 <u>Budget</u> | 2022 <u>Budget</u> |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| REVENUES | | | |
| Other Financing Sources (Used) | | | |
| Gain(Loss) on Investment | \$ 44,597 | \$ 0 | \$ 0 |
| Sweep Accounts | 516 | 0 | 0 |
| Total Other Financing Sources (Used) | <u>45,113</u> | <u>0</u> | <u>0</u> |
| | | | |
| Use of Prior Year Fund Balance | 0 | 1,153,147 | 0 |
| | | | |
| Total Revenues | <u>45,113</u> | <u>1,153,147</u> | <u>0</u> |
| | | | |
| EXPENDITURES | | | |
| Institutional | | | |
| Institutional Support | \$ 0 | \$ 1,185,814 | 1,230,926 |
| | | | |
| Total Expenditures | <u>\$ 0</u> | <u>\$ 1,185,814</u> | <u>\$ 1,230,926</u> |
| | | | |
| Beginning Fund Balance | 1,185,813 | 1,230,926 | 1,198,259 |
| | | | |
| Ending Fund Balance | <u>\$ 1,230,926</u> | <u>\$ 1,198,259</u> | <u>\$ (32,667)</u> |

WORKING CASH FUND

The Working Cash Fund is established by Section 3-33.1 of the Public Community College Act. The Working Cash Fund is to account for the proceeds of four working cash bond issues. In 1983, 1987, 1990, and 1992, the College issued at total of \$17.55 million in working cash bonds. The bonds were levied for and repaid through property tax revenue. The bonds have been fully repaid.

The purpose of the Working Cash Fund is to give the College resources to meet payroll and operating expenses while waiting for receipts from property tax levies. The Board of Trustees can vote on a resolution annually to allow the college treasurer to borrow from this fund. At the end of each fiscal year, it is the college's policy to repay this fund from property tax receipts.

Interest earned by the bond principal would be classified as Unrestricted since 110 ILCS 805/3-33.6 allows the earned interest to be transferred to the education or operations and maintenance funds with no restrictions and no requirement for repayment.

COLLEGE OF LAKE COUNTY COMMUNITY COLLEGE DISTRICT NO. 532

WORKING CASH FUND REVENUE AND EXPENDITURES Year Ending June 30, 2022

| | 2020 | | 2021 | | 2022 |
|---------------------------|----------------------|----|----------------------|----|----------------------|
| | <u>Actual</u> | | <u>Budget</u> | | <u>Budget</u> |
| REVENUES | | | | | |
| Gain(Loss) on Investment | \$ 692,647 | \$ | 307,125 | \$ | 307,125 |
| Total Revenues | 692,647 | | 307,125 | | 307,125 |
| EXPENDITURES | | | | | |
| Transfers to Other Funds | 724,818 | | 307,125 | | 307,125 |
| Total Expenditures | \$ 724,818 | \$ | 307,125 | \$ | 307,125 |

TRUST AND AGENCY FUND

The Trust and Agency Fund, established by Section 3-27c of the Public Community College Act, is used to receive and hold funds when the college serves as a custodian for another body. This fund includes accounts for the student government and clubs.

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

**TRUST AND AGENCY FUND REVENUE AND EXPENDITURES
Year Ending June 30, 2022**

| | 2020 Actual | 2021 Budget | 2022 Budget |
|---------------------------------|------------------------|------------------------|------------------------|
| REVENUES | | | |
| Student Tuition and Fees | | | |
| Comprehensive Fees | \$ 821,920 | \$ 828,458 | \$ 799,284 |
| Total Local Tax Revenue | <u>821,920</u> | <u>828,458</u> | <u>799,284</u> |
| Miscellaneous Revenue | | | |
| All Other Revenue | <u>0</u> | <u>0</u> | <u>42,254</u> |
| Total Revenue | 821,920 | 828,458 | 841,538 |
| EXPENDITURES | | | |
| Student Services | | | |
| Clerical Staff, Full-time | 34,234 | 37,822 | 43,660 |
| Clerical Staff, Overtime | 635 | 500 | 500 |
| Clerical Staff, Part-time | 15,682 | 17,309 | 0 |
| Computer Software | 33,392 | 11,475 | 0 |
| Computer Supplies | 194 | 2,500 | 884 |
| Consultants | 31,555 | 49,828 | 82,975 |
| Equipment - Office | 1,527 | 2,000 | 0 |
| Office Supplies | 1,408 | 4,000 | 3,000 |
| Other Capital Outlay | 30,000 | 0 | 0 |
| Other Contractual Services | 21,605 | 41,886 | 42,149 |
| Other Expenditures | 82,497 | 144,890 | 156,847 |
| Other Materials and Supplies | 0 | 0 | 1,500 |
| Other Salaries | 5,403 | 2,800 | 0 |
| Other Supplies | 95 | 250 | 250 |
| Printing | 1,165 | 4,400 | 2,500 |
| Publications and Dues | 800 | 305 | 0 |
| Specialist Staff Full-time | 0 | 0 | 42,254 |
| Student Employees | 24,351 | 39,974 | 0 |
| Transfers to Other Funds | 419,619 | 0 | 0 |
| Travel/Local | 1,453 | 7,700 | 700 |
| Travel/Out-of-District | 21,554 | 41,200 | 44,700 |
| Total Institutional Support | <u>727,170</u> | <u>408,839</u> | <u>421,919</u> |
| Transfers to Other Funds | 0 | 419,619 | 419,619 |
| Total Expenditures | \$ 727,170 | \$ 828,458 | \$ 841,538 |

STATISTICAL SECTION

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

TUITION AND FEE HISTORY

| Fiscal Year | Tuition Per Cr. Hr. | Student Support Fee | Technology Fee | Instruction Fee | Capital Fee | Total Comprehensive | | ICCB Average | | |
|--------------------|----------------------------|-------------------------------|-----------------------|------------------------|--------------------|------------------------|--------|--------------|-------------------|---------|
| | | | | | | Fee | Total | % Incr. | Tuition & Fees | % Incr. |
| 2021-22 | 125.00 | 9.05 | 5.00 | 2.00 | 5.95 | 22.00 | 147.00 | 7.30% | NA | |
| 2020-21 | 125.00 | 9.05 | 5.00 | 2.00 | 5.95 | 22.00 | 147.00 | 7.30% | 147.01 | 1.84% |
| 2019-20 | 122.00 | 9.05 | 5.00 | 2.00 | 5.95 | 22.00 | 144.00 | 6.67% | 144.36 | 0.00% |
| 2018-19 | 119.00 | 9.05 | 5.00 | 2.00 | 5.95 | 22.00 | 141.00 | 4.44% | 144.36 | 2.48% |
| 2017-18 | 115.00 | 9.05 | 5.00 | 2.00 | 5.95 | 22.00 | 137.00 | 1.48% | 140.86 | 4.92% |
| 2016-17 | 112.00 | 9.05 | 5.00 | 3.00 | 5.95 | 23.00 | 135.00 | 4.65% | 134.26 | 2.33% |
| 2015-16 | 107.00 | 9.05 | 4.00 | 3.00 | 5.95 | 22.00 | 129.00 | 6.61% | 131.20 | 10.47% |
| 2014-15 | 99.00 | 9.05 | 4.00 | 3.00 | 5.95 | 22.00 | 121.00 | 8.04% | 118.77 | 5.43% |
| 2013-14 | 93.00 | 9.00 | 4.00 | 3.00 | 3.00 | 19.00 | 112.00 | 0.00% | 112.65 | 5.28% |
| 2012-13 | 93.00 | 9.00 | 4.00 | 3.00 | 3.00 | 19.00 | 112.00 | 2.75% | 107.00 | 2.88% |
| 2011-12 | 93.00 | 9.00 | 4.00 | 3.00 | | 16.00 | 109.00 | 2.83% | 104.00 | 5.84% |
| 2010-11 | 90.00 | 9.00 | 4.00 | 3.00 | | 16.00 | 106.00 | 11.58% | 98.26 | 10.57% |
| 2009-10 | 81.00 | 7.00 | 4.00 | 3.00 | | 14.00 | 95.00 | 0.00% | 88.87 | 5.75% |
| 2008-09 | 81.00 | 7.00 | 4.00 | 3.00 | | 14.00 | 95.00 | 5.56% | 84.04 | 6.89% |
| 2007-08 | 76.00 | 7.00 | 4.00 | 3.00 | | 14.00 | 90.00 | 12.50% | 78.62 | 6.19% |
| 2006-07 | 71.00 | 7.00 | 2.00 | | | 9.00 | 80.00 | 14.29% | 74.04 | 5.89% |
| 2005-06 | 62.95 | 5.80 | 1.25 | | | 7.05 | 70.00 | 9.38% | 69.92 | 10.86% |
| 2004-05 | 57.45 | 5.30 | 1.25 | | | 6.55 | 64.00 | 10.34% | 63.07 | 6.09% |
| 2003-04 | 52.00 | 4.75 | 1.25 | | | 6.00 | 58.00 | 3.57% | 59.45 | 8.80% |
| 2002-03 | 51.00 | 4.00 | 1.00 | | | 5.00 | 56.00 | 1.82% | 54.64 | 6.47% |
| 2001-02 | 50.00 | 4.00 | 1.00 | | | 5.00 | 55.00 | 1.85% | 51.32 | 3.61% |
| 2000-01 | 49.00 | 4.00 | 1.00 | | | 5.00 | 54.00 | 1.89% | 49.53 | 4.69% |
| 1999-00 | 48.00 | 4.00 | 1.00 | | | 5.00 | 53.00 | 1.92% | 47.31 | 4.00% |
| 1998-99 | 47.00 | 4.00 | 1.00 | | | 5.00 | 52.00 | 1.96% | 45.49 | 3.74% |
| 1997-98 | 47.00 | 4.00 | | | | 4.00 | 51.00 | 0.00% | 43.85 | 4.31% |
| 1996-97 | 47.00 | 4.00 | | | | 4.00 | 51.00 | 6.25% | 42.04 | 4.29% |
| 1995-96 | 44.00 | 4.00 | | | | 4.00 | 48.00 | 9.09% | 40.31 | 3.17% |
| 1994-95 | 41.00 | 3.00 | | | | 3.00 | 44.00 | 11.82% | 39.07 | 4.21% |
| 1993-94 | 38.10 | 1.25 | | | | 1.25 | 39.35 | 8.55% | 37.49 | |
| 1992-93 | 35.10 | 1.15 | | | | 1.15 | 36.25 | 9.52% | | |
| 1991-92 | 32.10 | 1.00 | | | | 1.00 | 33.10 | 0.00% | | |
| 1990-91 | 32.10 | 1.00 | | | | 1.00 | 33.10 | 3.12% | | |
| 1989-90 | 31.10 | 1.00 | | | | 1.00 | 32.10 | 10.31% | | |
| 1988-89 | 28.10 | 1.00 | | | | 1.00 | 29.10 | 7.78% | | |
| 1987-88 | 26.10 | 0.90 | | | | 0.90 | 27.00 | 12.03% | | |
| 1986-87 | 24.10 | | | | | | 24.10 | -7.41% | | |
| 1985-86 | 26.03 | | | | | | 26.03 | 16.99% | | |
| 1984-85 | 22.25 | | | | | | 22.25 | 28.99% | | |
| 1983-84 | 17.25 | | | | | | 17.25 | 13.11% | | |
| 1982-83 | 15.25 | | | | | | 15.25 | 0.00% | | |
| 1981-82 | 15.25 | | | | | | 15.25 | 7.02% | | |
| 1980-81 | 14.25 | | | | | | 14.25 | 0.00% | | |
| 1979-80 | 14.25 | | | | | | 14.25 | 7.55% | | |
| 1978-79 | 13.25 | | | | | | 13.25 | 10.42% | | |
| 1977-78 | 12.00 * | | | | | | 12.00 | 9.09% | | |
| 1976-77 | 11.00 | | | | | | 11.00 | 0.00% | | |
| 1975-76 | 11.00 | | | | | | 11.00 | 10.00% | | |
| 1974-75 | 10.00 | | | | | | 10.00 | 0.00% | | |
| 1973-74 | 10.00 | | | | | | 10.00 | 0.00% | | |
| 1972-73 | 10.00 | | | | | | 10.00 | 11.11% | | |
| 1971-72 | 9.00 | | | | | | 9.00 | 12.50% | | |
| 1970-71 | 8.00 | | | | | | 8.00 | 14.29% | | |
| 1969-70 | 7.00 | | | | | | 7.00 | | | |

* Historical Data is currently not available.

Source: ICCB Data and Characteristics current averages available FY2020

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

MISCELLANEOUS STATISTICS

Year Founded 1969

Accreditation

Higher Learning Commission (HLC)

CLC has been accredited by the Higher Learning Commission since 1974. In 2017, the HLC carefully reviewed CLC's operations and reaffirmed its accreditation through Fiscal Year 2024-25.

HLC-Academic Quality Improvement Program

2017 Reaffirmation of Accreditation

District Data

Population in District 2019 estimate (note 1): 696,535
 Percentage change from 2017 census estimate -0.61%

Employment in District (note 2):
 Labor force, civilian (June 2019) 362,760
 Unemployment rate (June 2019) 9.2%

| | | | | |
|------------------|-----------------|--------------|--------------------|-----------------|
| Anticoh | Grayslake | Lake Bluff | Mundelein | Third Lake |
| Bannockburn | Green Oakes | Lake Forest | North Barrington | Tower Lakes |
| Barrington | Gurnee | Lake Villa | North Chicago | Vernon Hills |
| Barrington Hills | Hainesville | Lake Zurich | Old Mill Creek | Volo |
| Beach Park | Hawthorn Woods | Lakemoor | Park City | Wadsworth |
| Buffalo Grove | Highland Park | Libertyville | Port Barrington | Wauconda |
| Deer Park | Highwood | Lincolnshire | Riverwoods | Waukegan |
| Deerfield | Indian Creek | Lindenhurst | Round Lake | Wheeling |
| Fox Lake | Island Lake | Long Grove | Round Lake Beach | Winthrop Harbor |
| Fox River Grove | Kildeer | Mettawa | Round Lake Heights | Zion |
| | Lake Barrington | | Round Lake Park | |

Degree and Certificates Awarded (note 4)

| | <u>FY 2020</u> | <u>FY 2019</u> |
|-----------------|----------------|----------------|
| AA, AS, and AES | 1,045 | 1,030 |
| AAS | 370 | 380 |
| AFA/AP | 1 | 5 |
| Certificates | 1,727 | 1,605 |
| | 3143 | |

Enrollment (note 5)

| | <u>FY 2020</u> | <u>FY 2019</u> |
|------------------------------|----------------|----------------|
| Total Headcount | 13,743 | 14,194 |
| Percent Change | -3.18% | -2.71% |
| Total Student Semester Hours | 117,740 | 120,288 |
| Total FTE Semester Hours | 7,849 | 8,019 |
| Percent Change | -2.12% | -1.79% |
| Total Seats Taken | 34,988 | 35,389 |
| Percent Change | -1.13% | -1.89% |

Employee Data (note 6)

| | <u>FY 2020</u> | <u>FY 2019</u> |
|-----------------------------------|----------------|----------------|
| Faculty | 927 | 878 |
| Administrators | 61 | 59 |
| Professional Staff | 279 | 250 |
| Support, Clerical and Plant Staff | 239 | 218 |

Notes:

1. From Lake County Quick Facts, US Census Bureau 2019 estimate.
2. From Local Area Unemployment Statistics (Lake County, IL), IDES, Not Seasonally Adjusted.
3. From Lake County Planning, Building and Development website.
4. From College of Lake County Institutional Effectiveness, Research and Planning, Fact Files.
5. From College of Lake County Office of Institutional Effectiveness, Research and Planning, Graduate Extract Files. In FY13, auto-awarding was started; the number of graduates for FY13 will be much higher than prior years as a result.
6. From Illinois Community College Board CI (Faculty, Staff and Salary) Datafile.

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532
Principal Employers (Unaudited)
Current Year

| Employer | 2019 | | |
|------------------------------|--------------------------------|-------------|---|
| | Employees^(a) | Rank | Percentage of total County employees^(a) |
| Abbvie Inc | 11,000 | 1 | 2.83% |
| Abbott Laboratories | 9,000 | 2 | 2.32% |
| Aon Corp | 4,000 | 3 | 1.03% |
| Discover Financial Svc | 2,976 | 4 | 0.77% |
| Advocate Health Care | 2,333 | 5 | 0.60% |
| Visual Pak | 2,000 | 6 | 0.51% |
| Baxter Healthcare Corp | 1,900 | 7 | 0.49% |
| Walgreens Boots Alliance Inc | 1,900 | 7 | 0.49% |
| CDW Corporation | 1,800 | 8 | 0.46% |
| Medline Industries Inc | 1,600 | 9 | 0.41% |
| Pfizer Inc | 1,600 | 9 | 0.41% |
| Zebra Technologies Corp | 1,500 | 10 | 0.39% |
| | 41,609 | | 10.70% |

^(a) Civilian only.

Source: Lake County Partners

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

STUDENT ENROLLMENT AND DEMOGRAPHIC STATISTICS
Fall 2019

| Fall | Fall Enrollment | | | | Gender | | Attendance | | Enrollment Status | | | | |
|------------------------|-----------------|----------|-------|----------|--------|--------|------------|-----------|--------------------|-----|----------|----------|----------|
| | Head Count | % Change | FTE | % Change | Male | Female | Full Time | Part Time | Continuing Student | New | Transfer | Re-Admit | Ave. Age |
| 2019 | 13,743 | -3.17% | 7,848 | -2.13% | 45% | 55% | 30% | 70% | 51% | 27% | 3% | 19% | 28 |
| 2018 | 14,193 | -2.72% | 8,019 | -1.76% | 47% | 55% | 29% | 71% | 51% | 26% | 3% | 20% | 28 |
| 2017 | 14,590 | -1.21% | 8,163 | -0.55% | 46% | 55% | 29% | 71% | 50% | 22% | 3% | 25% | 28 |
| 2016 | 14,768 | -1.31% | 8,208 | -1.88% | 45% | 55% | 29% | 71% | 50% | 27% | 4% | 20% | 28 |
| 2015 | 14,964 | -2.89% | 8,365 | -0.68% | 46% | 54% | 29% | 71% | 53% | 24% | 4% | 19% | 28 |
| 2014 | 15,410 | -12.86% | 8,422 | -11.00% | 45% | 55% | 28% | 72% | 51% | 23% | 4% | 20% | 28 |
| 2013 | 17,685 | 0.61% | 9,463 | -0.92% | 45% | 55% | 27% | 73% | 51% | 27% | 5% | 16% | 29 |
| 2012 | 17,577 | 1.08% | 9,551 | 0.56% | 45% | 55% | 28% | 72% | 52% | 25% | 6% | 17% | 29 |
| 2011 | 17,389 | -3.88% | 9,498 | -4.78% | 44% | 56% | 30% | 70% | 52% | 25% | 6% | 17% | 29 |
| 2010 | 18,091 | -0.01% | 9,975 | 0.53% | 44% | 56% | 31% | 69% | 51% | 26% | 5% | 17% | 29 |
| 2009 | 18,092 | 10.59% | 9,922 | 11.30% | 44% | 56% | 32% | 68% | 49% | 27% | 6% | 18% | 29 |
| 10 Year Average | | -2.64% | | -2.26% | | | | | | | | | |
| 5 Year Average | | -2.26% | | -1.40% | | | | | | | | | |

Source: ICCB Data and Characteristics

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

STATE FUNDING

| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Budget FY 2021 |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|
| Education Fund | | | | | | | | | | |
| ICCB Credit Hour Grants | 5,475,973 | 10,876,010 | 8,124,954 | 8,098,451 | 2,184,557 | 3,370,454 | 11,563,534 | 7,146,755 | 7,838,950 | 7,827,810 |
| Vocational Education | 742,677 | 505,296 | 509,241 | 527,018 | - | 516,619 | 1,046,803 | 534,490 | 537,850 | 537,850 |
| Total | 6,218,650 | 11,381,306 | 8,634,196 | 8,625,469 | 2,184,557 | 3,887,073 | 12,610,337 | 7,681,245 | 8,376,800 | 8,365,660 |
| Restricted Purposes | | | | | | | | | | |
| ICCB Grants | | | | | | | | | | |
| College and Career Readiness | 71,000 | - | - | - | - | - | - | - | - | - |
| Adult Education | | | | | | | | | | |
| Advancing Opportunities FY01 | (5,656) | - | - | - | - | - | - | - | - | - |
| Adult Ed-Performance Revenue | - | - | - | - | - | - | 154,785 | 207,930 | 255,155 | 255,155 |
| Adult Ed-Public Aid Revenue | - | - | - | - | - | - | 169,060 | - | - | - |
| Adult Ed-State Basic Revenue | - | - | - | - | 311,175 | 311,175 | 1,002,225 | 568,465 | 571,202 | 586,960 |
| Adult Education | 290,742 | 319,219 | 313,431 | 289,866 | 365,856 | 399,130 | 383,735 | 220,215 | 449,098 | 419,525 |
| Business & Industry | 105,047 | - | - | - | - | - | - | - | - | - |
| ICCB Grants | 26,359 | 12,134 | 10,000 | - | 82,155 | 71,962 | 7,500 | 58,784 | 1,641,283 | 380,000 |
| ICCB Special Initiative Grants | - | - | - | - | - | - | - | - | 29,180 | - |
| Other State Revenue | | | | | | | | | | |
| Career and Technical Ed/CTE | | | | | | | | | | |
| Carl Perkins Grant | - | - | - | - | 432,074 | 444,887 | 336,772 | 388,746 | 460,630 | 418,688 |
| Illinois State Board of Educ. | | | | | | | | | | |
| Other Illinois State Board of Edu | 26,350 | 49,191 | 19,750 | - | 20,699 | - | 17,233 | 51,904 | 36,126 | - |
| El Civics | 40,801 | 78,291 | 55,393 | 60,614 | 60,149 | 53,815 | 59,265 | 50,897 | 117,013 | 93,595 |
| Other Illinois Government Src | | | | | | | | | | |
| IGEN | 98,811 | 57,522 | 93,795 | 236,473 | 150,097 | 42,448 | 5,362 | - | - | - |
| ISEIF | - | - | - | - | - | 170,152 | 86,298 | 68,340 | - | - |
| Family Violence | 13,559 | 16,450 | 20,940 | 13,661 | - | - | - | - | - | - |
| IDOT Engineer Tech Training | 48,677 | 37,496 | 73,373 | 2,957 | - | - | - | - | - | - |
| Illinois State Scholarship | 640,775 | 1,087,152 | 1,015,072 | 826,908 | 596,700 | 62,203 | 2,296,717 | 1,344,318 | 1,844,618 | 840,000 |
| Illinois State Veterans | 885,952 | 77,872 | - | - | - | - | 63,730 | - | - | - |
| ISAC Police/Firemen Grant | - | - | - | - | - | - | 5,880 | - | - | - |
| Small Business Dev | 40,775 | 37,335 | - | - | - | - | - | - | - | - |
| Other Ill Gov Src | 233,470 | 251,940 | 51,018 | 298,697 | 47,049 | - | - | 6,000 | 85,367 | - |
| Other State Revenue | - | - | - | - | 41,250 | 82,500 | 302,689 | - | 46,498 | - |
| Program Improvement Grant | - | - | - | - | - | - | 53,601 | - | - | - |
| Total | 2,516,661 | 2,024,603 | 1,652,772 | 1,729,176 | 2,107,204 | 1,638,272 | 4,944,852 | 2,965,598 | 5,536,169 | 2,993,923 |
| Total All Funds | 8,735,311 | 13,405,909 | 10,286,968 | 10,354,645 | 4,291,761 | 5,525,345 | 17,555,189 | 10,646,843 | 13,912,969 | 11,359,583 |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

COMPARISON OF TUITION/FEEES, TAX, AND STATE REVENUES BY COLLEGE S
Fiscal Year 2019

| | 2018 Tax Rate | Equalized Assessed Valuation (EAV) | Tuition and Fee Revenue | 2020 Tuition and Fees per Credit Hour | Tax Extension | Tax Dollars Per District Resident | Annual FTE 2018 | Tax Dollars Per FTE | Fiscal 2019 Other Grant | Fiscal 2019 Operations Grant | Total State Grants | State Grants Per FTE | Tuition/Fees, Tax, and State Grants Per FTE |
|---------------------------|------------------|--|----------------------------|---|------------------|---|--------------------|------------------------|-------------------------------|------------------------------------|--------------------------|----------------------------|---|
| Lake County | 0.2819 | 25,273,938,682 | 31,438,516 | 144.00 | 68,922,031 | 100.31 | 9,049 | 7,617 | 108,025 | 7,128,187 | 7,236,212 | 800 | 11,890 |
| DuPage | 0.2317 | 44,892,120,691 | 73,147,713 | 137.00 | 82,915,747 | 78.84 | 17,010 | 4,875 | 99,780 | 13,310,815 | 13,410,595 | 788 | 9,963 |
| Elgin | 0.5249 | 12,229,482,842 | 25,461,903 | 132.00 | 48,844,554 | 106.38 | 6,660 | 7,334 | 156,910 | 5,097,407 | 5,254,317 | 789 | 11,946 |
| Harper | 0.4383 | 18,882,174,512 | 50,432,700 | 152.50 | 61,801,357 | 121.47 | 9,372 | 6,594 | 77,505 | 7,467,448 | 7,544,953 | 805 | 12,781 |
| Joliet | 0.2928 | 20,836,797,570 | 40,283,353 | 148.00 | 52,237,852 | 83.56 | 9,462 | 5,521 | 117,200 | 6,992,554 | 7,109,754 | 751 | 10,530 |
| Moraine Valley | 0.3834 | 10,129,709,671 | 47,854,835 | 148.00 | 30,186,535 | 76.03 | 9,575 | 3,153 | 5,692,198 | 7,583,100 | 13,275,298 | 1,386 | 9,537 |
| Oakton | 0.2455 | 22,305,020,127 | 25,198,006 | 141.25 | 51,011,581 | 109.39 | 6,027 | 8,464 | 46,775 | 4,918,928 | 4,965,703 | 824 | 13,469 |
| Triton | 0.3236 | 8,759,092,089 | 27,978,551 | 144.00 | 24,613,049 | 77.30 | 6,723 | 3,661 | 132,105 | 4,276,860 | 4,408,965 | 656 | 8,478 |
| Waubensee | 0.5412 | 9,733,334,511 | 21,577,079 | 138.00 | 52,641,738 | 141.98 | 6,233 | 8,446 | 177,905 | 5,215,114 | 5,393,019 | 865 | 12,773 |
| Peer Total/Average | 0.3626 | 19,226,852,299 | 38,152,517 | 142.75 | 52,574,938 | 96.87 | 8,901 | 6,185 | 734,267 | 6,887,824 | 7,622,091 | 856 | 11,049 |

Source: ICCB Data and Characteristics

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

ASSESSED VALUE AND TAX LEVY
OF TAXABLE PROPERTY (Unaudited)

Last Ten Levy Years

| Year of Levy | Tax Rates | Assessed Valuation | % Inc.(Dec) | Tax Levy | | Current Year Taxes Collected | Percent of Levy Collected |
|----------------------------|--------------|-----------------------|----------------|---------------|----------------|------------------------------------|---------------------------------|
| | | | | \$ | % Inc.(Dec) | | |
| 2019 | 0.2815 | \$ 25,927,390,217 | 2.59% | \$ 72,991,048 | 2.46% | \$ 71,923,495 | 98.54% |
| 2018 | 0.2819 | 25,273,938,682 | 2.28% | 71,235,607 | 2.72% | 70,080,243 | 98.38% |
| 2017 | 0.2806 | 24,711,256,642 | 4.50% | 69,349,671 | 2.76% | 68,158,089 | 98.28% |
| 2016 | 0.2854 | 23,646,640,884 | 6.32% | 67,483,966 | 1.35% | 66,879,900 | 99.10% |
| 2015 | 0.2994 | 22,241,243,932 | 3.54% | 66,587,615 | 1.28% | 65,964,905 | 99.06% |
| 2014 | 0.3061 | 21,481,556,144 | -1.38% | 65,748,169 | 1.98% | 64,873,598 | 98.67% |
| 2013 | 0.2960 | 21,781,279,660 | -6.19% | 64,472,588 | 2.09% | 63,517,561 | 98.52% |
| 2012 | 0.2720 | 23,218,869,144 | -8.48% | 63,155,324 | 3.73% | 61,936,464 | 98.07% |
| 2011 | 0.2400 | 25,369,189,665 | -6.92% | 60,886,055 | 2.47% | 60,014,649 | 98.57% |
| 2010 | 0.2180 | 27,255,085,676 | -4.91% | 59,416,087 | 3.65% | 58,254,456 | 98.04% |
| Ten Year Average Increase | | | -0.87% | | 2.45% | | 98.52% |
| Five Year Average Increase | | | 3.84% | | 2.11% | | 98.67% |

COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532

FUND BALANCES - BUDGETARY BASIS

Last Ten Fiscal Years

| Fiscal Year | Education | Operation & Maintenance | Operation & Maintenance Restricted | Bond and Interest | Auxiliary Enterprises | Restricted Purposes | Working Cash | Agency | Audit | Liability, Protection, & Settlement | Insurance Reserve |
|-------------|---------------|-------------------------|------------------------------------|-------------------|-----------------------|---------------------|---------------|------------|-----------|-------------------------------------|-------------------|
| 2021 | \$ 36,924,948 | \$ 6,387,106 | \$ 43,494,544 | \$ 1,798,466 | \$ 902,814 | \$ 4,795,160 | \$ 17,637,149 | \$ 973,252 | \$ 35,642 | \$ (201,398) | \$ 1,230,926 |
| 2020 | 36,201,380 | 5,803,196 | 37,472,789 | 1,766,833 | 2,051,902 | 1,829,199 | 17,669,320 | 878,502 | 34,407 | 5,397 | 1,185,813 |
| 2019 | 36,201,380 | 5,803,196 | 37,472,789 | 1,766,833 | 2,051,902 | 1,829,199 | 17,669,320 | 878,502 | 34,407 | 5,397 | 1,185,813 |
| 2018 | 27,216,302 | 12,683,268 | 37,942,734 | 1,742,886 | 1,726,770 | 1,756,537 | 17,550,000 | 855,085 | 30,402 | 101,562 | 1,153,147 |
| 2017 | 24,937,323 | 13,112,493 | 36,727,649 | 1,699,029 | 1,723,059 | 1,177,646 | 17,558,121 | 829,161 | 30,262 | 107,671 | 1,142,916 |
| 2016 | 19,730,599 | 11,653,236 | 64,776,833 | 1,663,861 | 1,270,969 | 1,150,848 | 17,558,121 | 761,838 | 26,328 | 129,692 | 1,136,391 |
| 2015 | 20,746,403 | 9,968,596 | 105,818,047 | 1,639,557 | 363,903 | 549,546 | 17,567,091 | 788,518 | 25,033 | 16,708 | 1,131,561 |
| 2014 | 20,660,343 | 9,698,241 | 106,733,590 | 1,477,212 | 325,683 | 46,840 | 17,555,240 | 827,555 | 22,758 | (187,715) | 1,210,667 |
| 2013 | 20,561,901 | 9,620,694 | 43,051,206 | 1,357,334 | 3,448,808 | 588,238 | 17,645,359 | 797,774 | 89,643 | (42,903) | 1,208,279 |
| 2012 | 20,082,032 | 9,053,992 | 31,563,660 | 1,163,008 | 3,420,237 | 528,567 | 17,674,889 | 729,040 | 66,291 | (197,854) | 1,205,105 |

Sources: CAFR Schedule 1
 Data from each FY

**COLLEGE OF LAKE COUNTY
COMMUNITY COLLEGE DISTRICT NO. 532**

STUDENT ENROLLMENT BY ETHNIC ORIGIN

| Fall | Asian or Pacific Islander | Native American | African American Non-Latino | Latino | White Non- Latino | Non- Resident Alien | All Other or No Indication | Total |
|-------------|--|----------------------------|--|---------------|------------------------------|------------------------------------|---|--------------|
| 2019 | 740 | 20 | 788 | 5,984 | 5,090 | 213 | 908 | 13,743 |
| 2018 | 751 | 15 | 843 | 5,966 | 5,420 | 221 | 977 | 14,193 |
| 2017 | 808 | 20 | 847 | 5,803 | 5,808 | 229 | 1,075 | 14,590 |
| 2016 | 737 | 15 | 950 | 5,734 | 6,059 | - | 1,273 | 14,768 |
| 2015 | 909 | 37 | 1,104 | 5,008 | 6,726 | - | 1,180 | 14,964 |
| 2014 | 927 | 56 | 1,177 | 4,716 | 7,388 | - | 1,146 | 15,410 |
| 2013 | 1,093 | 60 | 1,483 | 5,382 | 8,311 | - | 1,356 | 17,685 |
| 2012 | 941 | 48 | 1,577 | 4,852 | 8,683 | - | 1,476 | 17,577 |
| 2011 | 1,011 | 44 | 1,596 | 4,186 | 8,970 | - | 1,582 | 17,389 |
| 2010 | 1,050 | 40 | 1,582 | 4,287 | 9,199 | 1,933 | - | 18,091 |
| 2009 | 1,115 | 40 | 1,479 | 4,550 | 9,439 | - | 1,469 | 18,092 |
| 2008 | 1,043 | 27 | 1,303 | 4,118 | 9,662 | 206 | - | 16,359 |
| 2007 | 1,016 | 28 | 1,249 | 3,792 | 9,675 | 250 | - | 16,010 |
| 2006 | 951 | 34 | 1,262 | 3,599 | 9,456 | 256 | - | 15,558 |
| 2005 | 925 | 41 | 1,318 | 3,598 | 9,503 | 360 | - | 15,745 |
| 2004 | 851 | 71 | 1,267 | 3,282 | 9,918 | 479 | - | 15,868 |
| 2003 | 913 | 64 | 1,373 | 3,078 | 9,969 | 424 | 1 | 15,822 |
| 2002 | 857 | 59 | 1,394 | 3,171 | 9,445 | 531 | - | 15,457 |
| 2001 | 635 | 60 | 1,195 | 2,463 | 8,325 | 239 | - | 12,917 |
| 2000 | 727 | 51 | 1,211 | 2,701 | 9,021 | 730 | - | 14,441 |

Source: ICCB Data and Characteristics

APPENDIX

Commonly Used Acronyms and Abbreviations

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| 1 N. Genesee (LSC) | 1 N. Genesee St. Building at Lakeshore Campus is home to the Job Center Lake County. This houses the rooms beginning with 1NG (1 North Genesee). |
| 33 N. Genesee (LSC) | 33 N. Genesee is the South Building at Lakeshore Campus . It houses the administrative offices, bookstore, Children’s Learning Center and classrooms. This also houses the rooms beginning with the letter S for south building. |
| 111 N. Genesee (LSC) | 111 N. Genesee is the North Building at Lakeshore Campus . It houses the Dental Hygiene Clinic, Judicial Services, Student Services Center, Testing Center, Library, Children’s Learning Center and access to the Parking Garage. This also houses the rooms beginning with the letter N for north building. |
| 128 W. Madison (LSC) | CLC Police Department at Lakeshore Campus |
| 25Live | Event, classroom and calendar scheduling system |
| A Wing (GLC) | Science and Advanced Technologies This houses the rooms beginning with the letter A. |
| AA | Associate in Arts Degree |
| AACC | American Association of Community Colleges |
| AAP | Apprenticeship Awareness Program |
| AAS | Associate in Applied Science Degree |
| ACCT | Association of Community College Trustees |
| ACE | Adult Continuing Education <i>Old name for Adult Education and ESL Division (used in PeopleSoft and all systems in CLC.)</i> |
| ACH | Automated Clearing House – electronic payments, way to move money between banks without using paper checks. |
| ACUE | Association of College and University Educators |
| AD | Active Directory |
| ADA | American with Disabilities Act |
| ADR | Academic Department Review |
| A/E | Architectural and Engineering |
| AES | Associate in Engineering Science Degree |
| AFA | Associate in Fine Arts Degree |
| AFT | American Federation of Teachers Union |
| AFAM | Associate in Fine Arts in Music Degree |
| AFC | Athletics & Fitness Center |
| AGS | Associate in General Studies Degree |

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| AIRA | Special app available for visually impaired students and staff |
| AkitaBox | Facilities work order request system |
| ALP | Accelerated Learning Program |
| AOM | Academic Operations Manager |
| AP | Accounts Payable Department |
| AP | Apprenticeship Program |
| AS | Associate in Science Degree |
| ASA | Academic Success Advisor Academic Success Advisors (ASAs) provide holistic support to students from their first day of classes through credential completion. ASAs are assigned to students according to Field of Interest. |
| ASGA | American Student Government Association (National) |
| ASR | Annual Security Report |
| ATC | Advanced Technology Center <i>Opening 2022</i> in Gurnee at the corner of Rollins Road and Route 132. The center will house these programs: Automation, Robotics and Mechatronics (ARM), Computerized Numerical Control (CNC), Welding (WLD) and part of Machine Tool Trades (MTT). |
| ATD | Achieving the Dream Organization A network of 277 colleges across 44 states plus DC focused on improving community college student outcomes. Members engage with the network in whole-college transformation using a coaching process that is constantly informed and improved by longstanding partnerships and practice in the field. The Lancer Student Success framework is built upon and informed by ATD's Institutional Capacity Framework. |
| Atrium | Grayslake Atrium is the open meeting space just outside of the Library on the Grayslake Campus. This provides entrance to our beautiful Japanese Garden. Southlake Atrium is space just inside of the main entrance on the Southlake Campus. |
| Auditorium (GLC) | Auditorium located in Room A011 on Grayslake Campus (<i>not to be confused with theatres in the P Wing.</i>) |
| B Wing (GLC) | Welcome Center and Student Services / Student Activities / Café Willow This houses the rooms beginning with the letter B. |
| BAR | Basic Algebra Ready |
| BCBSIL | Blue Cross Blue Shield of Illinois The health insurance provider for employees at the College of Lake County |
| BHS | Biological and Health Sciences Academic Division |
| BIT | Behavioral Intervention Team |

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| BOT | College of Lake County Board of Trustees |
| Brae Loch | CLC's new partnership with the Lake County Forest Preserve for the culinary program and Prairie Restaurant on Route 45 (adjacent to the Brae Lock Road entrance to Grayslake Campus) |
| BSF | Business Services and Finance Unit |
| BSS | Business and Social Sciences Academic Division |
| C Wing (GLC) | General Classrooms This houses the rooms beginning with the letter C. |
| CAFR | Comprehensive Annual Financial Report |
| Canvas | CLC's Learning Management System |
| CAPS | Counseling and Psychological Services Trained and licensed mental health professionals who provide short-term psychotherapy to CLC students for mental health concerns. |
| CATC | Counseling, Advising and Transfer Center <i>(This department's name will change to Advising Center starting Fall 2021)</i> |
| CCN | College and Career Navigator College & Career Navigators (CCNs) assist NEW students with creating a personalized success plan, from application-to-advising/enrollment, for the first semester at CLC. |
| CCR | Course Completion Rate |
| CCSSE | Community College Survey of Student Engagement |
| CDB | Illinois Capital Development Board |
| Chronicle | Student-run newspaper for CLC community |
| CHWP | Center for Health and Wellness Promotion |
| CIE | Center for International Education Serving international students and CLC students who wish to study abroad. |
| CIP | Consumer Price Index |
| CJPC | Career and Job Placement Center |
| CLC | College of Lake County |
| CLC 120 | College Success Seminar |
| CLCPD | College of Lake County Police Department |
| CLCS | Campus Leaders for Community Service |
| CLOs | College of Lake County Learning Outcomes |
| CLT | College Leadership Team |
| COI | Certificate of Insurance |

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| Conference Center (GLC) | CLC Conference Center Located in A011 and A013 and the lobby area between them on Grayslake Campus. |
| Comm Arts or CA | Communication Arts, Humanities and Fine Arts Academic Division |
| Commons (GLC) | Open space between Student Street and Café Willow |
| Connecting Link (GLC) | Older term - Informal name of the area between Main Entrance and Student Street (<i>connecting D and P Wings before Student Street was built and used to be a courtyard</i>) |
| COS | Change of Salary Form |
| CRF | Course Reference File |
| CRP | Payments that are subject to Workflow but do not go through the requisition process (POs) |
| CRRSA | Coronavirus Response and Relief Supplemental Appropriations Act |
| CRWR | College Reading and Writing Readiness |
| CSA | Campus Security Authority |
| CTE | Career and Technical Programs |
| CWP | Community and Workforce Partnerships Unit |
| D Wing (GLC) | Art and Health Sciences This houses the rooms beginning with the letter D. |
| DACA | Deferred Action for Childhood Arrivals |
| DAISI | Data and Information System Illinois |
| DEI | Diversity Equity Inclusion |
| DEIP | Diversity and Equity Infusion Project |
| Destiny One | Non-Credit registration system used by Community and Workforce as well as Human Resources and Teaching, Learning and Educational Technology |
| DOE | U.S. Department of Education |
| E Building (GLC) | Police and CLC Foundation This houses the rooms beginning with the letter E. |
| EALT | Educational Affairs Leadership Team |
| EAU | Educational Affairs Unit |
| EAV | Equalized Assessed Valuation – Property Tax |
| ELI | English Language Instruction is part of Communication Arts, Humanities and Fine Arts Academic Division. They offer instruction in reading, writing, speaking and listening for individuals with academic goals whose primary language is not English (<i>not to be confused with ESL</i>) |
| EMPS | Engineering, Math and Physical Sciences Academic Division |
| EOT | Emergency Operations Team |

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| EOW | Emergency Operation Workgroup |
| ERP | Enterprise Resource Planning This is an integrated software system that facilitates workflow/processes and manages information/data for students, finances, and Human Resources. |
| ESF | Employee Success Framework |
| ESL | English as a Second Language Department , part of the Adult Education Division They offer instruction in English speaking, reading and writing for adults whose primary language is not English (<i>not to be confused with ELI</i>). |
| EWE | Educational Work Experience |
| F Building (GLC) | Athletics and Fitness Center This building houses the rooms beginning with the letter F (<i>Formerly Building 7</i>). |
| FA | Financial Aid office for students |
| FAFSA | Free Application for Federal Student Aid |
| FERPA | The Family Educational Rights and Privacy Act is a federal law that affords parents the right to have access to their children’s education records, the right to seek to have the records amended, and the right to have some control over the disclosure of personally identifiable information from the education records. When a student turns 18 years old, or enters a postsecondary institution at any age, the rights under FERPA transfer from the parents to the student (“eligible student”). |
| Fishbowl (GLC) | Nickname for Conference Room B202 |
| Flex Path | Flex Path delivers our highest demand, highest enroll General Education Core classes to students in a consistently designed “blended”/hybrid learning format. Flex Path utilizes “Smart Scheduling”— consistently rotating these classes across different evening and weekend slots so that students who are limited to particular course taking patterns can still progress toward the degree. Currently, Flex Path courses are offered on all of our campuses, with both 16-week and 8-week term lengths in the fall and spring, and an expanded slate of 8-week Flex Path courses available to students in the mornings, afternoons, and evenings in the summer. |
| FMLA | Family and Medical Leave Act |
| FOI | Field of Interest The degree and certificate programs at CLC are organized by fields of interest. These fields of interests are clusters of programs that fit within a similar area. A field of interest helps students narrow down their choices and begin developing an educational plan that leads to degree or certificate completion. |
| Form W-4 | IRS Form – Employee’s Withholding Certificate – So your employer can withhold the correct federal income tax from your pay. |

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| Form W-9 | IRS Form - Request for Taxpayer Identification Number and Certification – to obtain correct taxpayer identification number (TIN). |
| Foundation | College of Lake County Foundation |
| FSA | Flexible Spending Account , usually associated with health care |
| FTE | Full-time Equivalent - CLC Students or CLC Employees |
| FY | Fiscal Year , July 1 – June 30 |
| FYE | First Year Experience |
| G Building (GLC) | Automotive Collision Repair This houses the rooms beginning with the letter G (<i>Formerly Building 12</i>). |
| GAAP | Generally Accepted Accounting Principles |
| Gallery (GLC) | Robert T. Wright Community Gallery of Art |
| GASB | Governmental Accounting Standards Board |
| GATA | Grant Accountability and Transparency Act |
| GCC | Governance Coordinating Council Representatives from Student Government Association and each of the Senate chairs serve on the GCC, a body charged with the facilitation of communication between and among the groups and the coordination of special commissions that serve all areas. |
| GECC | General Education Core Curriculum |
| GED | General Educational Development Test |
| GFO | Good Faith Offer |
| GL | General Ledger , represents the record-keeping system for the College's financial data. |
| GLC | Grayslake Campus (19351 W. Washington Street, Grayslake IL 60030-1198) The main building houses the rooms beginning with the letters A, B, C, D, L, P and T. The exterior buildings include Buildings E, F, G, H and K. |
| GOMB | Illinois Governor's Office of Management and Budget |
| GSA | U.S. General Services Administration – sets our Per Diem Rates |
| GTA | Guaranteed Transfer Admission |
| H Building (GLC) | Horticulture and Campus Farm The surrounding property includes the arboretum, hoop houses and apiary. This houses the rooms beginning with the letter H. |
| HBCU | Historically Black Colleges and Universities |
| HCFA | Health Care Flexible Spending Account |
| HEERF | Higher Education Emergency Relief Fund |
| HLC | Higher Learning Commission |

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| HMO | Health Maintenance Organization A plan option provided by your health insurance. HMOs have their own network of doctors, hospitals and other healthcare providers who have agreed to accept payment at a certain level for any services they provide. This allows the HMO to keep costs in check for its members. |
| HR | Human Resources |
| HRIS | Human Resources Information System |
| HSE | High School Equivalency (<i>replaces GED</i>) |
| HSI | Hispanic-Serving Institution Defined by the US Department of Education as an institution of higher education that: (a) is an eligible institution; and (b) has an enrollment of undergraduate full-time equivalent students that is at least 25 percent Hispanic students at the end of the award year immediately preceding the date of application. For eligibility requirements and more information, see https://sites.ed.gov/hispanic-initiative/hispanic-serving-institutions-hsis |
| HST | Lake County High Schools Technology Campus |
| IAI | Illinois Articulation Initiative |
| IBHE | Illinois Board of Higher Education |
| ICA | Independent Contractor Agreement |
| ICAPS | Integrated Career and Academic Preparation System |
| ICAT | Institutional Capacity Assessment Tool |
| ICC | Interclub Council |
| ICCB | Illinois Community College Board |
| ICCSAA | Illinois Community College Student Activities Association |
| ICCTA | Illinois Community College Trustees Association |
| IEPR | Intuitional Effectiveness, Planning and Research Department |
| IFB | Invitation for Bid |
| IFT | Illinois Federation of Teachers |
| IGEN | Illinois Green Economy Network |
| ILEA | Illinois Equity in Attainment |
| ILEAP | Illinois Law Enforcement Accreditation Program |
| ImageNow | The college's document imaging system for digitizing and storing student and employee records |
| IMEC | Integrated Marketing and Enrollment Commission |
| Intranet | Internal website for CLC employees |
| ISBE | Illinois State Board of Education |

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| ISCC | Illinois Skyway Collegiate Conference |
| IT | CLC's Information Technology Unit |
| ITC | Information Technology Commission |
| JLC | James Lumber Center for the Performing Arts |
| JS | Judicial Services |
| K Building (GLC) | Adult Education This houses the rooms beginning with the letter K (<i>formerly Building 4</i>). |
| L Wing (GLC) | Library / Student Support / Tutoring / Gallery of Art This houses the rooms beginning with the letter L. |
| Lance | The name of the CLC mascot. |
| Lancer | CLC's mascot, commonly used to refer to CLC students, athletic teams and academic teams. |
| Lancer Circles | Diversity Council's Talking Groups |
| Latinx | A gender-neutral neologism, sometimes used to refer to people of Latin American cultural or ethnic identity in the United States. |
| LC | Leadership Council |
| LEAF | Lancer Emergency Assistance Funds |
| LGBTQ+ | Lesbian, gay, bisexual, transgender, gender fluid, queer/questioning, intersex, asexual and allied populations |
| LKL | Lancers Keep Learning! |
| LMS | Learning Management System (Canvas) |
| LEED | Leadership in Energy and Environmental Design , rating system evaluating buildings for their environmental performance |
| LRC | Learning Resource Center What the Library and Services housed in the L Wing used to be called. <i>Older term used by people who have been here a long time.</i> |
| LSC | Lakeshore Campus , located in Waukegan (<i>see beginning of list for 3 addresses</i>). This campus houses rooms with letters N, S and 1NG. |
| LSSC | Lakeshore Student Services Center |
| LTD | Long Term Disability |
| MAP | Monetary Award Program , grants to Illinois residents with demonstrated financial need |
| MFA | Multi-factor Authentication |
| Moody's | Moody's Investors Service , is the bond credit rating business for the College's Bonds. |

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| MSA | Master Services Agreement |
| MSC | Multicultural Student Center |
| myCLC | Portal to access student email, Canvas and myStudentCenter |
| Navigate | Navigate is CLC's student success software system. It helps students complete important things in one easy-to-view path: plan coursework, schedule appointments, communicate with their ASA, and learn about resources. Faculty and staff use Navigate to refer students to services, keep notes, and identify areas for support. |
| NJCAA | National Junior College Athletic Association |
| NIAL | Non-Instructional Alternative Load Form |
| NSC | National Student Clearinghouse Maintains a comprehensive electronic registry of student records that provides a single, automated point-of-contact for organizations and individuals requiring timely, accurate verification of student enrollment, degree, and loan data. |
| O & M | Operations and Maintenance |
| OER | Open Educational Resources |
| OFC | Operations and Facilities Commission |
| OMB | Federal Office of Management and Budget |
| OOCE | Outreach & On-Campus Experience |
| OPEB | Other Post-Employment Benefits |
| OSD | Office for Students with Disabilities Works individually with students to determine appropriate and reasonable academic accommodations. |
| P Wing (GLC) | Performing Arts (James Lumber Center) <i>(sometimes referred to as PAB)</i> Holds the Mainstage, Studio and Experimental Theatres. This houses the rooms beginning with the letter P. |
| PCard | BMO/Harris Procurement Card |
| PCP | Primary Care Provider |
| PAB | Performing Arts Building <i>Older reference to the P Wing</i> |
| PBCS | Planning and Budgeting Cloud Service |
| PD | Professional Development <i>(see WPDI)</i> Offers noncredit classes to prepare students and employees from local area businesses for today's changing work environment. |
| PE | Personal Enrichment CLC's programming area for learners of all ages, from middle schoolers (Explore) to mature adults (Discovery) |

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| PeopleSoft or PS | The college's software system for student information and registration management, financial management and human resources management |
| Per Diem | Allowance for lodging (excluding taxes), meals and incidental expenses |
| PLARP | Professional Learning Activities Reimbursement Plan |
| PO | Purchase Order |
| PPO | Preferred Provider Organization A PPO plan is a plan option provided by your health insurance that offers a network of healthcare providers you can use for your medical care. These providers have agreed to provide care to the plan members at a certain rate. |
| PPRT | Personal Property Replacement Tax , can also be CPPRT – Corporate replacement tax |
| Prairie | CLC's student-run restaurant |
| PRM | Public Relations and Marketing |
| PSA | Professional Services Agreement |
| PTELL | Property Tax Extension Limitation |
| PTK | Phi Theta Kappa - International honor society of two-year colleges |
| PV April. | <i>Prairie Voices</i> is a collection of student writing and art published annually in April. |
| QIP | Quality Improvement Project |
| QPR | Question, Persuade, Refer (CAPS Training Sessions for Suicide Awareness) |
| R Building (SLC) | Wellness, Health and Science Houses the Center for Health and Wellness Promotion, classrooms and administrative offices. This also houses the rooms beginning with the letter R. |
| RAMP | Resource Allocation Management Program – official request of College for state funding for capital improvement projects. |
| RE | Responsible Employee |
| REG | Registration Services |
| Req | Requisition |
| RFA | Restrict Financial Aid |
| RFP | Request for Proposal |
| RFQ | Request for Qualifications/Request for Quotes |
| SA | Student Accounting Department |
| SAP | Satisfactory Academic Progress |
| SBDC | Illinois Small Business Development Center and International Trade Center (see <i>WPDI</i>) |
| SBE | Student Board of Elections for Student Government Association |

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| SEFA | Schedule of Expenditures of Federal Awards |
| SEP | Student Employment Program |
| SET | Student Experience Team |
| SGA | Student Government Association |
| SHARE Market (GLC) | CLC's Pantry providing food and other resources for students. |
| SLA | Service Level Agreement |
| SLC | Southlake Campus (1120 S. Milwaukee Avenue, Vernon Hills, IL 60061) This campus houses rooms with letters R and V. |
| SMARTER goals | A SMARTER goal refers to a goal that is Specific, Measurable, Achievable, Relevant, Time-bound, Engaging and Reviewed. |
| SPS | Strategy, Planning and Support Unit |
| SRC | Student Resource Center |
| SR&OB College and Career application and first | Student Recruitment and Onboarding is the department which contains Navigators (CCN). The navigators who assist students with recruitment, semester advising at College of Lake County. |
| SRRP | Student Rights and Responsibilities |
| SSP | Signature Summer Program |
| SSPR | Self-service Password Reset |
| STARS | Sustainability Tracking, Assessment & Rating System |
| STEAM | Science, Technology, Engineering, Arts and Math |
| STEM | Science, Technology, Engineering and Math |
| Student Commons (GLC) | Student Commons is located in the juncture of Café Willow and the B and C Wings. |
| Student Street (GLC) | Student Street is located between the Student Commons and the Main Entrance. |
| SURS | State University Retirement System |
| T Wing (GLC) | Business, Engineering and Technology This houses the rooms beginning with the letter T. |
| T&C | Terms and Conditions |
| TEA | Talking Ed Affairs with the VP of Education |
| Tech Campus (LCHST) | Lake County High Schools Technology Campus |
| TDS | Talent Development Services (<i>see WPDI</i>) |
| TEFL | Teaching English as a Foreign Language |

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| TEL | Teaching English Learner Certificate |
| TESOL | Teaching English to Speakers of Other Languages |
| TFL | Time Frame Limitation |
| TITLE IX / TIX | A federal civil rights law in the United States of America that was passed as part of the Education Amendments of 1972 that prohibits sex discrimination in education programs and activities at all schools, including colleges and universities, that receive federal funding. |
| TLETC | Teaching, Learning and Educational Technology (pronounced <i>Tee-Let-See</i>) Provides faculty development and training opportunities to improve student success. |
| TRiO ETS | Educational Talent Search TRiO Educational Talent Search Specialists support middle school and high school youth by providing pre-college academic, personal development, and mentoring programs and services. The goal is to prepare participants from Lake County school districts for college enrollment. |
| TRIO SSS | TRIO Student Support Services Serves students who are first-generation, low-income, or have a documented disability with CLC's OSD office. Offers workshops on test-taking strategies, study skills, financial literacy, finding scholarships, completing FAFSA applications and college visits. 2/3 of students served must meet first-generation and low-income criteria. |
| Tutoring Center | Located in CLC's L-Wing at Grayslake Campus, includes the Math Center and Writing Center. Tutoring is also available at the Lakeshore and Southlake Campuses. |
| UCLC / UC /UCenter | University Center of Lake County is a consortium of 20 public and private Illinois colleges and universities offering bachelor's, master's and doctoral degrees on the Grayslake Campus and at the University Center office in Waukegan. (www.ucenter.org) |
| V Building (SLC) | Welcome Center and Student Services Houses classrooms, a bookstore, the library and conference center. This building also houses the rooms beginning with the letter V. |
| VPE | Vice President of Educational Affairs |
| VSS | Veteran Student Services |
| WEI | Workforce Equity Initiative or Transform Lake County |
| WF | Workflow |
| WOC ERG | Women of Color Employee Resource Group |
| WOSC (GLC) | Welcome and One Stop Center Located in Room B114 on Grayslake Campus Offers services for Admissions, Student Records, Financial Aid and Cashier. |

WPDI

Workforce Professional Development Institute

Houses Professional Development, Illinois Small Business Development and International Trade Center and Talent Development Services.

WR

Willow Review is an open submissions literary arts journal publishing original poetry, fiction, and nonfiction.

ICCB Program Descriptions

- INSTRUCTION** Instruction consists of those activities dealing directly with the teaching of students. It includes faculty activities in the baccalaureate-oriented/transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It includes expenditures for department chairpersons, administrators, and support staff for whom instruction plays an important role. It also consists of all equipment, materials, supplies, and costs necessary to support the instructional program. Instructional salaries ordinarily will be allocated among the subprograms (instructional area) according to teaching assignment. If this is not possible (or immaterial), report instructional salaries under the subprogram (instructional area) that best reflects the employee's primary area of assignment.
- ACADEMIC SUPPORT** This category includes activities designed to provide support services for the institution's primary missions of instruction, public service, and research. Academic support consists of the operation of the library, educational media services, instructional materials center, and academic computing used in the learning process. Other activities include tutoring, learning skills centers, and reading and writing centers, reported in the "2090 Other" category. It also includes expenditures for all equipment, materials, supplies, and necessary costs to support this function.
- STUDENT SERVICES** The student services function assists in financial aid, admissions & records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies, and costs that are necessary to support this function.
- PUBLIC SERVICE/CONTINUING EDUCATION** Public service consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.
- ORGANIZED RESEARCH** Organized research includes any separately budgeted research projects other than institutional research projects under institutional support, whether supported by the college or by an outside person or agency. It also includes all equipment, materials, supplies, and costs necessary to support this function.
- AUXILIARY SERVICES** Auxiliary Services provides for the cafeteria, bookstore, student organizations, athletics, and other related activities. It also includes all equipment, materials, supplies, and costs necessary to support this function. Activities included in Auxiliary Services should be self-supporting. Report Fundraising activities in the Institutional Support program/subprogram Community Relations
- OPERATION AND MAINTENANCE OF PLANT** Operation of the plant consists of housekeeping activities necessary to keep the physical facilities open and ready for use. Maintenance of the plant consists of those activities required to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities, equipment, materials,

supplies, fire protection, property insurance, and other costs necessary to support this function.

INSTITUTIONAL SUPPORT Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution. Examples include expenses for the governing board, administrative data processing, fiscal operations, legal services, etc.

SCHOLARSHIPS, STUDENT GRANTS (Scholarships), AND WAIVERS This category includes activities in the form of grants to students, prizes and awards, chargebacks, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Do not include Employees/family tuition waivers in this category.





Community College District No. 532

Grayslake Campus

19351 West Washington Street, Grayslake, Illinois 60030

Lakeshore Campus

33 North Genesee Street, Waukegan, Illinois 60085

Southlake Campus

1120 South Milwaukee Avenue, Vernon Hills, Illinois 60061

www.clcillinois.edu