Lehigh Carbon Community College Operating Budget Summary Fiscal Year 2021-2022

		Fiscal Year 2020-2021 Revised		Fiscal Year 2021-2022 Increase/ (Decrease)		Fiscal Year 2021-2022 posed Budget	2021-2022 % Increase
Revenues	•		•	4.044.000	•	00.050.404	7.404
Tuition & Fees- Credit Tuition & Fees - Noncredit	\$	18,912,155 2,280,000	\$	1,341,266 100	\$	20,253,421 2,280,100	7.1% 0.0%
Sponsor Appropriation		4,565,594		99,365		4,664,959	2.2%
State Appropriation		13,957,242		-		13,957,242	0.0%
Investment Income		200,000		17		200,000	0.0%
Miscellaneous Income		1,695,025		91,475		1,786,500	5.4%
Total Revenue	\$	41,610,016	\$	1,532,206	\$	43,142,222	3.7%
Expenditures							
Salaries & Wages - FT Faculty	\$	7,460,000	\$	5,000	\$	7,465,000	0.1%
Salaries & Wages - FT Administrative		6,055,000		325,000		6,380,000	5.4%
Salaries & Wages - FT Classified		2,665,000		(40,000)		2,625,000	-1.5%
Salaries & Wages - PT Faculty Salaries & Wages - PT Service Faculty		1,660,000		50,000		1,710,000 290,000	3.0% 0.0%
Salaries & Wages - Adjunct Faculty		290,000 2,850,000		(90,000)		2,760,000	-3.2%
Salaries & Wages - PT Administrative		815,000		(100,000)		715,000	-12.3%
Salaries & Wages - PT Classified		520,000		125,000		645,000	24.0%
Salaries & Wages - PT Noncredit		600,000		3443		600,000	0.0%
Salaries & Wages - Student Tutoring		235,000		-		235,000	0.0%
Salaries & Wages - Student Subtotai	_	105,000 23,255,000		(665,000)		<u>105,000</u> 23,530,000	0.0%
Fringe Benefits		7,685,000		535,000		8,220,000	7.0%
Advertising and Marketing		540,550		3,450		544,000	0.6%
Aviation Rental Bad Debt Expense		250,000		70,000		320,000 700,000	28.0% 16.7%
Bank Fees		600,000 146,600		100,000 3,800		150,400	2.6%
Contracted Custodial Services		150.000		5,600		150,000	0.0%
Contracted Services		1,429,507		28,580		1,458,087	2.0%
Food, Beverage & Official Functions		94,725		45,000		139,725	47.5%
Insurance		322,500		3,000		325,500	0.9%
IT Hardware Maintenance		106,400		- <u>A</u>		106,400	0.0%
IT Software Maintenance		1,663,300		87,391		1,750,691	5.3%
IT Contracted Services Library Books & Periodicals		761,600		205,724		967,324	27.0% 0.0%
Library Books & Periodicals		78,300 77,000		(1,800)		78,300 75,200	-2.3%
Maintenance & Repairs		451,120		6,705		457,825	1.5%
Membership & Accreditation		262,504		17,921		280,425	6.8%
Postage		121,850		(36,850)		85,000	-30.2%
Professional Services (Audit, Legal)		225,000		(3,500)		221,500	-1.6%
Supplies & Materials		917,276		89,494		1,006,770	9.8%
Telephone Travel & Staff Development		115,000		(3,700)		111,300	-3.2%
Utilities		179,350 1,247,617		110,060 195,498		289,410 1,443,115	61.4% 15.7%
Workforce Partnership Contracts		1,136,250		(5,000)		1,131,250	-0.4%
Sub-Total Operating Expenditures		41,816,449		(316,251)		43,542,222	-0.8%
Utilization of GEERS Funds		(259,000)		259,000			
Utilization of Enrollment Stabilization Reserve				(400,000)		(400,000)	
Total Expenditures and Transfers	\$	41,557,449	\$	(457,251)	\$	43,142,222	-1.1%
NET	\$	52,567	\$	1,989,457	\$	-	

Lehigh Carbon Community College Operating Revenue Budget Fiscal Year 2021-2022

Tuition - Non-Sponsor 2,1 Tuition - Schuyklil 2,1 Tuition - Schuyklil 2,1 Tuition - Dual Enrollment 2,1 Technology Fee 1,4 Comprehensive Fee 2,1 Application Fees 2,1 Aviation Course Fees 2,1 Course Fee 2,1 Course Fee 2,1 Course Fee 2,2 Course Fee 2,3 Lifelong Learning Assessment Fee 2,4 PTA End of Program Test Fee 2,1 Tuition Benefits - Clinic Bank 1 Tuition Contracted (Non-Credit) 2 Tuition Contracted CDL Training (Noncredit) 2 Tuition Contracted CDL Training (Noncredit) 2 Tuition Outracted - SHINE Ecosystem (Noncredit) 2 <th>357,481 \$ 360,985 322,186 339,791 515,212 515,212 5</th> <th>116,699 44,315 339,586 132,553 62,121 52,763 603,029 (9,801)</th> <th>\$ 10,474,180 405,300 2,661,772 1,072,344 577,332 644,215 2,023,614</th>	357,481 \$ 360,985 322,186 339,791 515,212 515,212 5	116,699 44,315 339,586 132,553 62,121 52,763 603,029 (9,801)	\$ 10,474,180 405,300 2,661,772 1,072,344 577,332 644,215 2,023,614
Tuition - Sponsor\$ 10,Tuition - Norgan3Tuition - Norsponsor2,Tuition - Schuylkill5Tuition - Duel Enrollment5Technology Fee1,Comprehensive Fee2,0Application Fees3Aviation Course Fees2,0Aviation Course Fees3Course Fee - Withdrawal5Course Fee - SEED5Employee Tuition Benefits(1)Late Registration Fee1,0Lifelong Learning Assessment Fee7PTA End of Program Test Fee7ADN Program NSNA Fee7Trainscript Fee1,0Tuition Schuerker Course Fees (Non-Credit)7Tuition CDL Training (Noncredit)7Tuition CDL Training (Noncredit)7Tuition CDL Training (Noncredit)7Tuition Contracted Coll Program (Noncredit)7Tuition Contracted Revenue2Wednet Administrative Fees (Noncredit)7Tuition Occupation/Academic (Noncredit)7Tuition Contracted Revenue (Noncredit)7Tuition Contracted Revenue (Noncredit)7Tuition Contracted Revenue (Noncredit)7State Appropriation - Credit13,5Miscellaneous Income	360,985 322,186 339,791 515,211 91,452 320,585 333,415 - - - - 24,000 114,000	44,315 339,586 132,553 62,121 52,763 603,029	405,300 2,661,772 1,072,344 577,332 644,215
Tuition - Morgan 2,1 Tuition - Schuykkil 2,1 Tuition - Out-of-State 2,1 Tuition - Dual Enrollment 2,1 Technology Fee 1,4 Comprehensive Fee 2,1 Aviation Course Fees 2,1 Aviation Course Fees 3 Course Fee 2,1 Late Registration Fee 2,1 Late Registration Fee 2,1 Late Registration Fee 2,1 Tuition Shore Fee 2,10 Tuition Shore Fee 2,10 Tuition Shore Fee 2,10 Tuition Shore Fee 2,11 Late Registration Fee 2,11 Tuition Shore Fee 2,11 Tuition Contracted (Noncredit) 11 Tuition Contracted Columerational (Noncredit) 11 Tuition Contracted Columeration (Noncredit) 11 Tuition Contracted Columeration (Noncredit) 11 Tuition Contracted Columore (Noncredit) 11 <	360,985 322,186 339,791 515,211 91,452 320,585 333,415 - - - - 24,000 114,000	44,315 339,586 132,553 62,121 52,763 603,029	405,300 2,661,772 1,072,344 577,332 644,215
Tuition - Non-Sponsor 2,3 Tuition - Schuykill 5 Tuition - Out-of-State 5 Tuition - Dual Enrollment 5 Technology Fee 1,4 Comprehensive Fee 2,6 Application Fees 3 Aviation Course Fee 2,6 Graduation Commencement Fees 3 Student Svc Fee - Withdrawal 6 Course Fee 6 Course Fee 6 Course Fee 7 Course Fee 6 Course Fee 7 Late Registration Fee 7 Lifelong Learning Assessment Fee 7 PTA End of Program Test Fee 7 ADN Program NSNA Fee 7 Transcript Fee 10 Tuition Colt Training (Noncredit) 11 Tuition Contracted Chon-Credit) 11 Tuition Contracted Chol Training (Noncredit) 11 Tuition Contracted Chol Training (Noncredit) 11 Tuition Contracted Chol SHINE Ecosystem (Noncredit) 11 Tuition Couracted Revenue (Non-Credit) 11 Tuition Coupation/Academic (Noncre	322,186 339,791 515,211 591,452 120,585 333,415 - - 330,000 - - 24,000 114,000	339,586 132,553 62,121 52,763 603,029	2,661,772 1,072,344 577,332 644,215
Tuition - Schuykill Structure Tuition - Dual Enrollment Structure Technology Fee 1,4 Comprehensive Fee 2,4 Application Fees 2,4 Aviation Course Fees 2,4 Course Fee 2,6 ADN Program NSNA Fee 1,7 Tuition Couracted CDL Training (Noncredit) 2	039,791 515,211 591,452 120,585 033,415 - 330,000 - - 24,000 114,000	132,553 62,121 52,763 603,029	1,072,344 577,332 644,215
Tuition - Out-of-State 5 Tuition - Dual Enrollment 5 Technology Fee 1,4 Comprehensive Fee 2,6 Application Fees 3 Graduation Commencement Fees 5 Student Svc Fee - Withdrawal 6 Course Fee 6 Course Fee - SEED 6 Course Fee - SEED 7 Carse Fee - SEED 7 Employee Tuition Benefits (1 Late Registration Fee 1 Transcript Fee 7 Tuition Benefits - Clinic Bank 7 Tuition Avocational/Recreational (Noncredit) 7 Tuition Contracted CDL Training (Noncredit) 7 Tuition Contracted CNL Training (Noncredit) 7 Tuition Contracted CNL Training (Noncredit) 7 Tuition Contracted Public Service 7 Tuition Contracted CNL Training (Noncredit) 7 Tuition Contracted Rowenue (Noncredit) 7	515,211 591,452 120,585 333,415 	62,121 52,763 603,029	577,332 644,215
Tuition - Dual Enrollment 5 Technology Fee 1,4 Comprehensive Fee 2,6 Application Fees 4 Aviation Course Fees 5 Graduation Commencement Fees 5 Student Svc Fee - Withdrawal 6 Course Fee 6 Course Fee 7 Cate Registration Fee 7 Lifelong Learning Assessment Fee 7 PTA End of Program Test Fee 7 ADN Program NSNA Fee 7 Traiscipt Fee 7 Tuition Courtacted Noncredit) 7 Tuition Contracted Chedit Program (Noncredit) 7 Tuition Contracted Cated Revice 7 <	591,452 120,585 033,415 	52,763 603,029	644,215
Technology Fee 1,4 Comprehensive Fee 2,6 Application Fees 2,6 Aviation Course Fees 3 Graduation Commencement Fees 5 Student Svc Fee - Withdrawal 6 Course Fee 6 Course Fee 6 Course Fee 7 Course Fee 6 Course Fee 7 Course Fee 7 Course Fee 7 Course Fee 7 Course Fee 6 Course Fee 7 ADN Program NSNA Fee 7 Transcript Fee 1 Tuition Benefits - Clinic Bank 7 Tuition Coll Training (Noncredit) 1 Tuition Coll Cated CDL Training (Noncredit) 1 Tuition Contracted CH Coll Training (Noncredit) 1 Tuition Contracted Credit Program (Noncredit) 1 Tuition Contracted CN Prenciteship Tuition Revenue 1 Wednet A	120,585 033,415 - 330,000 - - 24,000 114,000	603,029	
Comprehensive Fee 2,0 Application Fees Aviation Course Fees 3 Graduation Commencement Fees Student Svc Fee - Withdrawal 2 Course Fee Course Fee - SEED 5 Employee Tuition Benefits (1) 1 Lifelong Learning Assessment Fee 1 1 PTA End of Program Test Fee ADN Program NSNA Fee 1 Transcript Fee Tuition Benefits - Clinic Bank 1 Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) 1 Tuition Contracted (Noncredit) 1 1 Tuition Contracted ColL Training (Noncredit) 1 1 Tuition Contracted ColL Training (Noncredit) 1 1 Tuition Contracted Service 1 1 Tuition Contracted Service 1 1 Tuition Contracted Service (Noncredit) 1 1 Tuition Contracted Revenue (Noncredit) 1 1 Tuition Courtacted Revenue (Non-Credit) 2 2 Sponsor Appropriation 4,5 3 State Appropriation 4,5 3 State Appropriation 4,5	033,415 - 330,000 - - 24,000 14,000		
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Aviation Course Fees Student Svc Fee - Withdrawal Course Fee Course Fee Course Fee Course Fee Course Fee Course Fee Course Fee Course Fee Course Fee Student Svc Fee Lifelong Learning Assessment Fee Fee PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted CPublic Service Tuition Contracted Coll Training (Noncredit) Tuition Contracted Probit Service Tuition Contracted Public Service Tuition Contracted Probit Service Tuition Contracted Probit Service (Noncredit) Service Noncredit) Tuition Coupation/Academic (Noncredit) Service Noncredit) Tuition Coupation/Academic (Noncredit) Service Noncredit) Sponsor Appropriation 4.5 State Appropriation Seta Appropriation	- 24,000 14,000		2,020,014
Graduation Commencement Fees Student Svc Fee - Withdrawal Course Fee Course Fee - SEED Employee Tuition Benefits Late Registration Fee Lifelong Learning Assessment Fee PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition & Fees - Non Credit Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted CPublic Service Tuition Contracted Public Service Tuition Contracted SHINE Ecosystem (Noncredit) Tuition Contracted Noncredit) Tuition Contracted Noncredit) Tuition Contracted Revenue (Non-Credit) Tuition Coupation/Academic (Noncredit) Tuition Coupation/Academic (Noncredit) State Appropriation Sponsor Appropriation State Appropriation State Appropriation Campus Based Admin Allowance Backstore Commission Campus Based Admin Al	- 24,000 14,000	-	330,000
Student Svc Fee - Withdrawal Course Fee Course Fee - SEED Employee Tuition Benefits Late Registration Fee Lifelong Learning Assessment Fee PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition Avocational/Recreational (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted CPUL Training (Noncredit) Tuition Contracted Public Service Tuition Contracted Public Service Tuition Contracted Se (Noncredit) Tuition Contracted Public Service Tuition Contracted Revenue (Noncredit) Tuition Cocupation/Academic (Noncredit) Tuition Corportation Revenue Sponsor Appropriation State Appropriation State Appropriation State Appropriation Campus Based Admin Allowance Culary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue	14,000	_	••••,•••
Course Fee - SEED	14,000	_	_
Course Fee - SEED (*) Late Registration Fee (*) Lifelong Learning Assessment Fee PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank (*) Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition Contracted Noncredit) (*) Tuition Contracted (Noncredit) (*) Tuition Contracted CCDL Training (Noncredit) (*) Tuition Contracted Credit Program (Noncredit) (*) Tuition Contracted Credit Program (Noncredit) (*) Tuition Contracted Public Service (*) Tuition Contracted Public Service (Noncredit) (*) Tuition Contracted Service (Noncredit) (*) Tuition Cutracted Public Service (Noncredit) (*) Tuition Dublic Service (Noncredit) (*) Tuition Cutracted Revenue (Non-Credit) (*) Sponsor Appropriation 4,5 State Appropriation 4,5 State Appropriation - Credit 13,5 Miscellaneous Income (*) Miscellaneous Income (*) Duplicating Services Early Childhood Education Revenue	14,000	_	24,000
Employee Tuition Benefits (* Late Registration Fee Lifelong Learning Assessment Fee PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition & Vocational/Recreational (Noncredit) 1 Tuition CDL Training (Noncredit) 1 Tuition Contracted (Noncredit) 1 Tuition Contracted CPL Training (Noncredit) 1 Tuition Contracted Public Service 1 Tuition Contracted Public Service 1 Tuition Contracted - SHINE Ecosystem (Noncredit) 1 Tuition Contracted Public Service 1 Tuition Contracted Revenue (Noncredit) 2 Tuition Deuptic Service (Noncredit) 2 Wednet Administrative Fees (Noncredit) 2 Wednet Administrative Fees (Noncredit) 4 State Appropriation 4 State Appropriation 4 State Appropriation - Credit 13,5 Miscellaneous Income 2 Administrative Allowances 2 Bad Check Fees 2 Bookstore Commiss		-	24,000
Late Registration Fee Lifelong Learning Assessment Fee PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted CPill Program (Noncredit) Tuition Contracted Public Service Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Deutation/Academic (Noncredit) Tuition Public Service (Noncredit) Tuition Public Service (Noncredit) Tuition Public Service (Noncredit) Wednet Contracted Revenue (Non-Credit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan		-	•
Lifelong Learning Assessment Fee PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition & Vocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted Cedit Program (Noncredit) Tuition Contracted Public Service Tuition Contracted Public Service Tuition Contracted SHINE Ecosystem (Noncredit) Tuition Contracted Public Service Tuition Contracted SHINE Ecosystem (Noncredit) Tuition Dublic Service (Noncredit) Tuition Dublic Service (Noncredit) Tuition Dublic Service (Noncredit) Sponsor Appropriation Sponsor Appropriation State Appropriation State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees	10,000)	-	(110,000
PTA End of Program Test Fee ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted Public Service Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Coupation/Academic (Noncredit) Tuition Public Service (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation Sponsor Appropriation State Appropriation State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees Payment Plan Fees	1,200	-	1,200
ADN Program NSNA Fee Transcript Fee Tuition Benefits - Clinic Bank Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition CDL Training (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted CPdit Program (Noncredit) Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted Vioncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Coupation/Academic (Noncredit) Tuition Public Service (Noncredit) Tuition Public Service (Noncredit) Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation Sponsor Appropriation State Appropriation State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees	10,000	-	10,000
Transcript Fee Tuition Benefits - Clinic Bank Fuition & Fees - Non Credit Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted CPublic Service Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Cocupation/Academic (Noncredit) Tuition Public Service (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation - Credit State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood	2,000	-	2,000
Tuition Benefits - Clinic Bank Futition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted CPublic Service Tuition Contracted Public Service Tuition Contracted Public Service Tuition Contracted SHINE Ecosystem (Noncredit) Tuition Contracted SHINE Ecosystem (Noncredit) Tuition Occupation/Academic (Noncredit) Tuition Public Service (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprenticeship Tuition Revenue Wednet Contracted Revenue (Non-Credit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Inco	6,650	-	6,650
Tuition & Fees - Non Credit Testing and Book Fees (Non-Credit) Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (DL Training (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted CPublic Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Coupation/Academic (Noncredit) Tuition Public Service (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Sponsor Appropriation Sponsor Appropriation 44,5 State Appropriation State Appropriation - Credit 13,5 Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income 22 Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees Payment Plan Fees Payment Plan Fees PELL Administrative Allowance Rental Income	2,200	-	2,200
Testing and Book Fees (Non-Credit) Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted Credit Program (Noncredit) Tuition Contracted Credit Program (Noncredit) Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Coupation/Academic (Noncredit) Tuition Coupation/Academic (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprenciteeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation Sponsor Appropriation State Appropriation - Credit State Appropriation - Credit State Appropriation - Credit Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income LANTA Passes Library Duplicating and Fines Miscellaneous Income	(9,000)	-	(9,000
Tuition Avocational/Recreational (Noncredit) Tuition CDL Training (Noncredit) Tuition Contracted (Noncredit) Tuition Contracted CDL Training (Noncredit) Tuition Contracted Credit Program (Noncredit) Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Coupation/Academic (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation - Credit State Appropriation - Credit State Appropriation - Credit Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees Payment Plan Fees Payment Plan Fees		-	
Tuition CDL Training (Noncredit) Inition Contracted (Noncredit) Tuition Contracted CDL Training (Noncredit) Inition Contracted CDL Training (Noncredit) Tuition Contracted CPublic Service Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Inition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Inition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Inition Contracted Public Service (Noncredit) Tuition Occupation/Academic (Noncredit) Inition Public Service (Noncredit) NonCredit Apprenticeship Tuition Revenue Inition Public Service (Noncredit) Wednet Administrative Fees (Noncredit) Inition Sponsor Appropriation State Appropriation 4,5 State Appropriation 13,5 Miscellaneous Income Income Administrative Allowances Income Bad Check Fees Bookstore Commission Campus Based Admin Allowance Investment Income Culinary Program Equipment Fee Donations - Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income Investment Income Investment Income <t< td=""><td>1,500</td><td>-</td><td>1,500</td></t<>	1,500	-	1,500
Tuition Contracted (Noncredit) 2 Tuition Contracted CDL Training (Noncredit) 7 Tuition Contracted Credit Program (Noncredit) 7 Tuition Contracted Public Service 7 Tuition Contracted - SHINE Ecosystem (Noncredit) 7 Tuition Contracted - SHINE Ecosystem (Noncredit) 7 Tuition Contracted - SHINE Ecosystem (Noncredit) 7 Tuition Coupation/Academic (Noncredit) 7 Tuition Public Service (Noncredit) 7 Tuition Public Service (Noncredit) 7 NonCredit Apprencticeship Tuition Revenue 7 Wednet Contracted Revenue (Non-Credit) 7 Sponsor Appropriation 4,5 State Appropriation 4,5 State Appropriation 4,5 State Appropriation - Credit 13,3 Miscellaneous Income 7 Administrative Allowances 7 Bad Check Fees 8 8 Bookstore Commission 7 Campus Based Admin Allowance 7 Culinary Program Equipment Fee 7 Donations - Capital / Non-Capital 7 Duplicating Services 7	33,100	(18,000)	15,100
Tuition Contracted CDL Training (Noncredit) Tuition Contracted Credit Program (Noncredit) Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Coupation/Academic (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation State Appropriation - Credit State Appropriation - Credit Campus Based Admin Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees Payment Plan Fees </td <td>780,000</td> <td>250,000</td> <td>1,030,000</td>	780,000	250,000	1,030,000
Tuition Contracted Credit Program (Noncredit) Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Cocupation/Academic (Noncredit) Tuition Occupation/Academic (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation State Appropriation State Appropriation Campus Based Admin Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees	235,000	-	235,000
Tuition Contracted Public Service Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Literacy (Noncredit) Tuition Occupation/Academic (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation - Credit State Appropriation - Credit Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees Payment Plan Fees Patking Fines Payment Plan Fees Patking Fines Payment Plan Fees	150,000	(150,000)	-
Tuition Contracted - SHINE Ecosystem (Noncredit) Tuition Literacy (Noncredit) Tuition Occupation/Academic (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees Payment Plan Fees PELL Administrative Allowance Rental Income	80,000	-	180,000
Tuition Literacy (Noncredit) Tuition Occupation/Academic (Noncredit) Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees Payment Plan Fees PELL Administrative Allowance Rental Income	15,000	-	15,000
Tuition Occupation/Academic (Noncredit) 1 Tuition Public Service (Noncredit) 1 NonCredit Apprencticeship Tuition Revenue 2 Wednet Administrative Fees (Noncredit) 2 Wednet Contracted Revenue (Non-Credit) 3 Sponsor Appropriation 4,5 State Appropriation - Credit 13,5 Miscellaneous Income 4 Administrative Allowances 5 Bad Check Fees 5 Bookstore Commission 6 Campus Based Admin Allowance 7 Culinary Program Equipment Fee 7 Donations - Capital / Non-Capital 7 Duplicating Services 7 Early Childhood Education Revenue 7 Foundation Income Received 7 Investment Income 7 Library Duplicating and Fines 7 Miscellaneous Income 7 Parking Fines 7 <	-	12,000	12,000
Tuition Public Service (Noncredit) NonCredit Apprencticeship Tuition Revenue Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation Campus Based Admin Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	13,500	-	113,500
NonCredit Apprencticeship Tuition Revenue 2 Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation 4,5 State Appropriation 4,5 State Appropriation 4,5 State Appropriation 13,5 Miscellaneous Income 13,6 Administrative Allowances 6 Bad Check Fees 8 Bookstore Commission 6 Campus Based Admin Allowance 6 Culinary Program Equipment Fee 0 Donations - Capital / Non-Capital 0 Duplicating Services 6 Early Childhood Education Revenue 7 Foundation Income Received 7 Investment Income 2 LANTA Passes 2 Library Duplicating and Fines 7 Miscellaneous Income 7 Nursing Test Fees 7 Payment Plan Fees 7 Payment Plan Fees 7 Payment Plan Fees 7 Payment Plan Fees 7 Patking Fines 7 Payment Plan Fees <td< td=""><td>253,900</td><td>(103,900)</td><td>150,000</td></td<>	253,900	(103,900)	150,000
Wednet Administrative Fees (Noncredit) Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation Sponsor Appropriation State Appropriation State Appropriation - Credit State Appropriation - Credit Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees Payment Plan Fees PELL Administrative Allowance Rental Income	135,000	-	135,000
Wednet Contracted Revenue (Non-Credit) Sponsor Appropriation State Appropriation State Appropriation - Credit State Appropriation - Credit Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Payment Plan Fees Payment Plan Fees PELL Administrative Allowance Rental Income	240,000	10,000	250,000
Sponsor Appropriation 4,5 State Appropriation 4,5 State Appropriation 13,5 Miscellaneous Income 13,5 Administrative Allowances 3 Bad Check Fees 3 Bookstore Commission 6 Campus Based Admin Allowance 6 Culinary Program Equipment Fee 0 Donations - Capital / Non-Capital 0 Duplicating Services 6 Early Childhood Education Revenue 7 Foundation Income Received 1 Investment Income 2 LANTA Passes 2 Library Duplicating and Fines 2 Miscellaneous Income 2 Nursing Test Fees 2 Parking Fines 2 Payment Plan Fees 2 Payment Plan Fees 2 Patking Fines 2 Payment Plan Fees 2 Patking Fines 2 Paym	28,000	-	28,000
Sponsor Appropriation 4,5 State Appropriation 13,5 Miscellaneous Income 13,5 Administrative Allowances 3 Bad Check Fees 6 Bookstore Commission 6 Campus Based Admin Allowance 6 Culinary Program Equipment Fee 6 Donations - Capital 7 Duplicating Services 6 Early Childhood Education Revenue 7 Foundation Income Received 7 Investment Income 2 LANTA Passes 2 Library Duplicating and Fines 7 Miscellaneous Income 2 Parking Fines 2 Parking Fines 2 Payment Plan Fees 2 Payment Plan Fees 2 PELL Administrative Allowance 2 Rental Income 3	15,000	-	115,000
State Appropriation 13,5 Miscellaneous Income 13,5 Administrative Allowances 8ad Check Fees Bookstore Commission 6 Campus Based Admin Allowance 6 Culinary Program Equipment Fee 6 Donations - Capital / Non-Capital 0 Duplicating Services 6 Early Childhood Education Revenue 7 Foundation Income Received 1 Investment Income 2 LANTA Passes 2 Library Duplicating and Fines 2 Miscellaneous Income 2 Parking Fines 2 Payment Plan Fees 2 PELL Administrative Allowance 2 Rental Income 2		-	
State Appropriation - Credit 13,5 Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income 2 LANTA Passes Library Duplicating and Fines Miscellaneous Income 2 Parking Test Fees 2 Payment Plan Fees 2 PELL Administrative Allowance 2	565,594	99,365	4,664,959
Miscellaneous Income Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income		-	
Administrative Allowances Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	357,242	-	13,957,242
Bad Check Fees Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income		-	
Bookstore Commission Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income 2 LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees 2 Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	17,600	(27,600)	90,000
Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	1,500	-	1,500
Campus Based Admin Allowance Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	75,000	-	75,000
Culinary Program Equipment Fee Donations - Capital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	25,000	-	25,000
Donations - Čapital / Non-Capital Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	6,875	-	6,875
Duplicating Services Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	-	-	-
Early Childhood Education Revenue Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	25,000	(10,000)	15,000
Foundation Income Received Investment Income LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	-	-	-
Investment Income 2 LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees 2 Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	92,000	-	192,000
LANTA Passes Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	200,000	-	200,000
Library Duplicating and Fines Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	10,000	10,000	20,000
Miscellaneous Income Nursing Test Fees Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	1,850	-	1,850
Nursing Test Fees 2 Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	30,000	-	30,000
Parking Fines Payment Plan Fees PELL Administrative Allowance Rental Income	250,000	-	250,000
Payment Plan Fees PELL Administrative Allowance Rental Income	500	-	500
PELL Administrative Allowance Rental Income	80,000	-	80,000
Rental Income	14,750	-	14,750
	-	58,000	58,000
	44.000	-	41,000
•	41 100	61,075	875,000
	41,000 313 925		9,000
Testing Center Fees	313,925	-	500
Tutoring Fee	9,000	-	
Vet Tech Badge Fee	313,925 9,000 500	-	525
	9,000		

Lehigh Carbon Community College Operating Revenue Budget Summary Fiscal Year 2021-2022

Revenue Source	Fiscal Year 2020-2021 Revised	% of Total <u>Budget</u>	Fiscal Year 2021-2022 Proposed	% of Total <u>Budget</u>
Tuition and Fees - Credit	\$ 18,912,155	45.5%	\$ 20,253,421	46.9%
Tuition and Fees - Non-credit	2,280,000	5.5%	2,280,100	5.3%
Sponsor Appropriation	4,565,594	11.0%	4,664,959	10.8%
State Appropriation	13,957,242	33.5%	13,957,242	32.4%
Miscellaneous Income	1,895,025	4.5%	1,986,500	4.6%
Total	\$ 41,610,016	100.0%	\$ 43,142,222	100.0%

LEHIGH CARBON COMMUNITY COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

YEAR ENDED JUNE 30, 2021

The following is a Condensed Statement of Revenues, Expenses and Changes in Net Position as of June 30, 2021 and 2020 (dollars are in thousands):

	<u>2021</u>		<u>2020</u>	-	rease/ crease)	Percentage <u>Change</u>
Operating revenues: Tuition and fees Auxiliary services Other	\$ 25,376 311 1,198	\$	22,529 504 1,129	\$	2,847 (193) 69	12.6% (38.3)% 6.1%
Non-operating revenues: Commonwealth and local sponsor	23,083		22,847		236	1.0%
appropriations Government/local grant and contracts	23,003		22,047		230	1.076
Investment income	 10,035 <u>430</u>		6,542 506		3,493 <u>(76</u>)	53.4% (15.0)%
Total revenues	 60,433		54,057		6,376	11.8%
Operating expenses:						
Educational and general Depreciation and amortization	49,971 3,638		47,876 3,555		2,095 83	4.4% 2.3%
Gain/loss on disposal of capital assets	22		(1)		23	(2300.0)%
Auxiliary services	6		145		(139)	(95.9)%
Non-operating expenses: Interest on indebtedness	 528		556		(28)	(5.0)%
Total expenses	 54,165		52,131		2,034	3.9%
Increase in net position	 6,268	<u> </u>	1,926		4,342	225.4%
Net position, beginning	64,021		62,095		1,926	3.1%
Net position, ending	\$ 70,289	\$	64,021	\$	6,268	9.8%

Revenue recognized from appropriations amounted to \$23 million and \$22.8 million in 2021 and 2020, respectively.

_		Fiscal Year 2019-2020 Adopted		Fiscal Year 2020-2021 Increase/ (Decrease)	:	Fiscal Year 2020-2021 posed Budget	2020-2021 % Increase
<u>Revenues</u> Tuition & Fees- Credit	\$	19,691,092	¢	965,445	\$	20,656,537	4.9%
Tuition & Fees - Noncredit	φ	2,000,000	э \$	380,000	φ	2,380,000	19.0%
Sponsor Appropriation		4,561,353		4,241		4,565,594	0.1%
State Appropriation		13,687,645		269,597		13,957,242	2.0%
Investment Income		300,000		100,000		400,000	33.3%
Miscellaneous Income		1,618,500		280,600		1,899,100	17.3%
Total Revenue	\$	41,858,590	\$	1,999,883	\$	43,858,473	4.8%
Expenditures							
Salaries & Wages - FT Faculty	\$	7,400,000		190,000	\$	7,590,000	2.6%
Salaries & Wages - FT Administrative		6,040,000		375,000		6,415,000	6.2%
Salaries & Wages - FT Classified		2,840,000		65,000		2,905,000	2.3%
Salaries & Wages - PT Faculty		1,585,000		45,000		1,630,000	2.8%
Salaries & Wages - PT Service Faculty		265,000		25,000		290,000	9.4%
Salaries & Wages - Adjunct Faculty Salaries & Wages - PT Administrative		2,750,000		90,000		2,840,000	3.3%
Salaries & Wages - PT Classified		800,000 700,000		75,000 10,000		875,000 710,000	9.4% 1.4%
Salaries & Wages - PT Noncredit		400,000		200,000		600,000	50.0%
Salaries & Wages - Student Tutoring		235,000		200,000		235,000	0.0%
Salaries & Wages - Student		105,000		-		105,000	0.0%
Subtotal		23,120,000		1,075,000		24,195,000	4.6%
Fringe Depetite		7 605 000		245 000		7 0 40 000	2.00/
Fringe Benefits Advertising and Marketing		7,695,000		245,000		7,940,000	3.2% 1.4%
Adventising and Marketing Aviation Rental		532,900 250,000		7,650		540,550 250,000	1.470
Bad Debt Expense		550,000		50,000		600,000	- 9.1%
Bank Fees		146,600		-		146,600	0.0%
Contracted Custodial Services		150,000		-		150,000	0.0%
Contracted Services		1,345,600		83,907		1,429,507	6.2%
Food, Beverage & Official Functions		186,500		2,950		189,450	1.6%
Insurance		272,500		50,000		322,500	18.3%
IT Hardware Maintenance		106,400		-		106,400	0.0%
IT Software Maintenance		1,651,200		12,100		1,663,300	0.7%
IT Contracted Services		731,600		30,000		761,600	4.1%
Library Books & Periodicals		83,300		(5,000)		78,300	-6.0%
License Fees		77,000		-		77,000	0.0%
Maintenance & Repairs		444,300		6,820		451,120	1.5%
Membership & Accreditation		244,400		31,920		276,320	13.1%
Postage		121,850		-		121,850	0.0%
Professional Services (Audit, Legal)		225,000		-		225,000	0.0%
Supplies & Materials		1,011,100		135,495		1,146,595	13.4%
Telephone		115,000		- 17,910		115,000	0.0% 5.0%
Travel & Staff Development		358,700		(32,869)		376,610	-2.1%
Utilities Workforce Partnership Contracts		1,592,390 847,250		289,000		1,559,521 1,136,250	34.1%
				,			
Sub-Total Operating Expenditures		41,858,590		1,999,883		43,858,473	4.8%
Total Expenditures and Transfers	\$	41,858,590	\$	1,999,883	\$	43,858,473	4.8%
NET	\$	-	\$	-	\$	-	

Note: In accordance with section 6.1 of the Rules, Regulations, and Procedures for Lehigh Carbon Community College, in the event the College receives Total Revenue in excess of that which is shown on the Operating Budget Summary from an increase in the Commonwealth of Pennsylvania appropriation and/or an increase in student enrollment, then, in such event, the Local Sponsor hereby specially approves expenditures by the College in excess of the Total Expenditures shown on the Operating Budget Summary in a sum not to exceed the amount of the revenue received in excess of the Total Revenue shown on the Operating Budget Summary.

Lehigh Carbon Community College Operating Revenue Budget Fiscal Year 2020-2021

	Fiscal Year 2019-2020 Adopted Budget	Fiscal Year 2020-2021 Increase/ (Decrease)	Fiscal Year 2020-2021 Proposed Budget
Account Title			
Tuition & Fees - Credit			
Tuition - Sponsor	\$ 10,977,624	\$ 350,056	\$ 11,327,680
Tuition - Tamaqua	399,885	(5,085)	394,800
Tuition - Non-Sponsor	2,350,232	189,480	2,539,712
Tuition - Schuylkill	913,535	114,289	1,027,824
Tuition - Out-of-State	421,350	142,122	563,472
Tuition - Dual Enrollment	545,959	100,896	646,855
Technology Fee	1,566,610	(9,830)	,
Comprehensive Fee	2,258,847	(30,483)	2,228,364
Aviation Course Fees		(30,403)	
	330,000	-	330,000
Course Fee	24,000	-	24,000
Course Fee - SEED	-	114,000	114,000
Employee Tuition Benefits	(110,000)	-	(110,000
Late Registration Fee	1,200	-	1,200
Lifelong Learning Assessment Fee	10,000	-	10,000
PTA End of Program Test Fee	2,000	-	2,000
ADN Program NSNA Fee	6,650	-	6,650
Transcript Fee	2,200	-	2,200
Tuition Benefits - Clinic Bank	(9,000)	_	(9,000
Fuition & Fees - Non Credit	(3,000)		(3,000
	11 500	(10,000)	1 500
Testing and Book Fees (Non-Credit)	11,500	(10,000)	1,500
Tuition Avocational/Recreational (Non Credit)	33,100	-	33,100
Tuition CDL Training (Non Credit)	780,000	-	780,000
Tuition Contracted (Non Credit)	145,000	90,000	235,000
Tuition Contracted CDL Training (Non Credit)	250,000	-	250,000
Tuition Contracted Credit Program (Non Credit)	135,000	45,000	180,000
Tuition Contracted Public Service	15,000	-	15,000
Tuition Literacy (Non Credit)	98,500	15,000	113,500
Tuition Occupation/Academic (Non Credit)	253,900	-	253,900
Tuition Public Service (Non Credit)	135,000		135,000
Non credit Apprenticeship Tuition Revenue	-	240,000	240,000
		,	
Wednet Administrative Fees (Non Credit)	28,000	-	28,000
Wednet Contracted Revenue (Non Credit)	115,000	-	115,000
Sponsor Appropriation			
Sponsor Appropriation	4,561,353	4,241	4,565,594
State Appropriation			
State Appropriation - Credit	13,687,645	269,597	13,957,242
/liscellaneous Income			
Administrative Allowances	87,600	30,000	117,600
Bad Check Fees	1,500	-	1,500
Bookstore Commission	150,000	-	150,000
Campus Based Admin Allowance	100,000	25,000	
•	- 4 07/		25,000
Culinary Program Equipment Fee	1,875	5,000	6,875
Duplicating Services	25,000	-	25,000
Foundation Income	192,000	-	192,000
Investment Income	300,000	100,000	400,000
LANTA Passes	20,000	-	20,000
Library Duplicating and Fines	1,850	-	1,850
Miscellaneous Income	30,800	(800)	30,000
Nursing Test Fees	80,000	170,000	250,000
Parking Fines	3,400	(2,900)	500
Payment Plan Fees	85,000	(5,000)	80,000
		(0,000)	
PELL Administrative Allowance	14,750		14,750
Rental Income	39,000	19,000	58,000
Sewer Plant Operations reimb.	41,200	(200)	41,000
State Rebate (FICA)	830,000	45,000	875,000
Testing Center Fees	9,000	-	9,000
Tutoring Fee	5,000	(4,500)	500
Vet Tech Badge Fee	525	-	525
TOTAL REVENUE	\$ 41,858,590	\$ 1,999,883	\$ 43,858,473

Lehigh Carbon Community College Operating Revenue Budget Summary Fiscal Year 2020-2021

Revenue Source	Fiscal Year 2019-2020 Adopted	% of Total <u>Budget</u>	Fiscal Year 2020-2021 Proposed	% of Total <u>Budget</u>
Tuition and Fees - Credit	\$ 19,691,092	47.0%	\$ 20,656,537	47.1%
Tuition and Fees - Non-credit	2,000,000	4.8%	2,380,000	5.4%
Sponsor Appropriation	4,561,353	10.9%	4,565,594	10.4%
State Appropriation	13,687,645	32.7%	13,957,242	31.8%
Miscellaneous Income	1,918,500	4.6%	2,299,100	5.3%
Total	\$ 41,858,590	100.0%	\$ 43,858,473	100.0%

Lehigh Carbon Community College

LEHIGH CARBON COMMUNITY COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

YEAR ENDED JUNE 30, 2020

The following is a Condensed Statement of Revenues, Expenses and Changes in Net Position as of June 30, 2020 and 2019 (dollars are in thousands):

	 2020	 2019	Increase/ Decrease	Percentage Change
Operating revenues:				
Tuition and fees	\$ 22,529	\$ 22,272	\$ 257	1.15%
Auxiliary services	504	490	14	2.86%
Other	1,129	1,501	(372)	-24.78%
Nonoperating revenues:				
Commonwealth and local				
sponsor appropriations	22,847	22,558	289	1.28%
Government/local grant				
and contracts	6,542	4,192	2,350	56.06%
Capital donation	-	8,000	(8,000)	0%
Investment income	 506	 668	 (162)	-24.25%
Total revenues	 54,057	 59,681	 (5,624)	-9.42%
Operating expenses:				
Educational and general	47,876	46,586	1,290	2.77%
Depreciation and				
amortization	3,555	3,563	(8)	-0.22%
Loss on disposal of				
capital assets	(1)	12	(13)	-50%
Auxiliary services	145	166	(21)	-12.65%
Nonoperating expenses:				
Interest on indebtedness	 556	 596	 (40)	-6.71%
Total expenses	52,131	 50,923	 1,208	2.37%
Increase in net position	 1,926	 8,758	 (6,832)	-78.01%
Net position, beginning period	62,095	53,337	8,758	16.42%
Net position, ending	\$ 64,021	\$ 62,095	\$ 1,926	3.10%

Revenue recognized from appropriations amounted to \$22.8 million and \$22.6 million in 2020 and 2019, respectively.

• Operating expenses increased \$1.2 million or 2.5% over prior year. Net non-operating revenues decreased \$5.5 million or 16% over prior year as a result of last year's data