

Alpena Community College Board of Trustees  
125-C Besser Technical Center, 665 Johnson Street, Alpena, MI 49707  
(989) 358-7215

## Notice of Regular Meeting

**Meeting Date:** Thursday, October 15, 2020  
**Meeting Time:** 7:00 p.m.  
**Location of Meeting:** Newport Center, Room 106 & 104  
665 Johnson Street, Alpena, Michigan, 49707  
**Date of Notice:** Friday, October 9, 2020

The Alpena Community College Board of Trustees will gather for its regular monthly meeting on Thursday, October 15, 2020, at 7:00 p.m. The meeting will be held in Newport Center 106, 665 Johnson Street. Due to social distancing requirements, audience members will be required to gather in Newport Center 104 and participate in the meeting via videoconferencing.

The meeting will also be **available remotely via Webex videoconferencing**. All citizens are invited to participate in the virtual meeting. Citizens can join via phone, computer, or a video conferencing system.

**Join by phone:**

+1-415-655-0003

Meeting number (access code): 171 155 7082#

No Attendee ID number is necessary. Press # to continue.

**Join from a video system or application:**

Copy the following address into a web browser: [1711557082@alpenacc.webex.com](mailto:1711557082@alpenacc.webex.com)

You can also dial 173.243.2.68 and enter your meeting number.

Meeting number (access code): 171 155 7082

Meeting password: fEfuJ3h3

Audience members are asked to mute their microphones except during the public comment portion of the meeting.

Alpena Community College provides access for individuals with disabilities. Individuals with a disability who need a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the meeting, can contact Jay Walterreit, Secretary of the Board of Trustees, at (989) 358-7215 at least one week prior to the meeting or as soon as possible.

All official proceedings and agendas are kept in the Office of the Board of Trustees, 125-C Besser Technical Center, on the Alpena campus, and can be viewed upon request between the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday.



Jay Walterreit  
Secretary of the Board of Trustees  
(989) 358-7215

REGULAR MEETING AGENDA  
ALPENA COMMUNITY COLLEGE BOARD OF TRUSTEES  
Thursday, October 15, 2020, 7:00 p.m.  
Granum Theatre, Room 107, Newport Center  
665 Johnson Street, Alpena, MI 49707

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Approval of Agenda
- 4) Approval of the Proposed Meeting Minutes of September 17, 2020, Regular Board and September 25, 2020, Special Board Meeting
- 5) Introduction of Guests and Public Comment
- 6) Communication(s)
- 7) Board Member and Subcommittee Reports
- 8) Student Report
- 9) Faculty Report
- 10) President’s Report
- 11) Action Items

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- 13) Board Discussion
- 14) New Business
- 15) Suggested Future Agenda Items
- 16) Next Regular Meeting: November 19, 2020, 7:00 p.m., Granum Theatre
- 17) Adjournment

**2.785 Resolution for Emeritus Status for Douglas Huizenga, Greg Hurd, Mark Milostan, Charles Seguin, and Kevin Sylvester**

Alpena Community College's Emeritus Policy 1011 states:

“Alpena Community College Board of Trustees establishes the rank of Emeritus faculty, staff, or member of the College Board of Trustees to honor, upon retirement, such members who have made long-term contributions to Alpena Community College and to encourage a continuing relationship with the College.”

Administrative Procedure 1511 details the requirements for Emeritus status:

1. To be eligible for nomination to this rank, the faculty, staff or member of the College Board of Trustees must have had continuous, honorable regular service as a member of the entity prior to retirement.
2. In exceptional rare circumstances, and for demonstrated good cause, the Board of Trustees may award emeritus title and status to a faculty, staff or member of the Board of Trustees who resigns his or her position for the purpose of accepting an appointment elsewhere or for other honorable purposes.
3. Nomination is to be initiated by the eligible retiree's or resignee's primary academic unit, department head or the Chair of the Board of Trustees.
4. In the event an academic unit, department head, President or the Chair of the Board of Trustees fails to nominate an eligible retiree within one year from the announcement of intent to retire, the President may request a recommendation from the faculty, staff or Board of Trustees or hear an appeal by the retiree and may then elect to put forth a nomination.
5. A faculty, staff or Trustee Emeritus shall:
  - A. Have his/her name, photo and years of service displayed on an “honor wall” of emeriti
  - B. Retain purchasing privileges in the College Bookstore
  - C. Receive complimentary invitations to official College functions
  - D. Receive tuition waiver privileges in accordance with waivers in existence at the institution for comparable staff members.

The following retirees have been found to have satisfied the requirements for emeritus status. As a result, ACC now proposes a Resolution of Appreciation and Emeritus Status for Douglas Huizenga, Greg Hurd, Mark Milostan, Charles Seguin, and Kevin Sylvester.

## RESOLUTION OF APPRECIATION AND EMERITUS STATUS

In Honor of Alpena Community College Retirees  
Douglas Huizenga, Greg Hurd, Mark Milostan, Charles Seguin, and Kevin Sylvester

October 15, 2020

*WHEREAS* Douglas Huizenga, Greg Hurd, Mark Milostan, Charles Seguin, and Kevin Sylvester have had continuous, honorable regular service with Alpena Community College as valued members of the administration, faculty, and staff prior to their retirement; and

*WHEREAS* nominations for emeritus status were initiated by the eligible retirees' primary academic unit or the President; and

*WHEREAS* Douglas Huizenga has ably served the College for 27 years as Chemistry Instructor; and

*WHEREAS* Greg Hurd has ably served the College for eight years as Custodian; and

*WHEREAS* Mark Milostan has ably served the College for 28 years as Biology Instructor; and

*WHEREAS* Charles Seguin has ably served the College for 22 years in Maintenance; and

*WHEREAS* Kevin Sylvester has ably served the College for 25 years as a Concrete Technology Instructor; and

*WHEREAS* the Alpena Community College Board of Trustees recognizes the efforts of these retirees on behalf of the College, its students, and the Northeast Michigan community, and wishes to convey its deep appreciation;

*NOW THEREFORE, BE IT RESOLVED* that the Board of Trustees of Alpena Community College unanimously applauds Douglas Huizenga, Greg Hurd, Mark Milostan, Charles Seguin, and Kevin Sylvester for their service to the College and its students, and, recognizing their distinguished attributes, confers upon them the title of EMERITUS, as appropriate with all the rights and privileges appertaining thereunto.

## **2.786 Fiscal Year 2020 Audit Report**

Audits of the financial activities of Alpena Community College are guided by Michigan law and the generally accepted standards of accounting practices adopted by the Government Accounting Standards Board (G.A.S.B.).

Michigan law, under section 389.143 of Chapter 11 of the Michigan Community College Act governing Michigan community colleges, states, “The Board of Trustees shall provide for a system of accounting meeting the approval of the State Board of Education. All accounts shall be filed as required by the State Board of Education, and shall be available at all reasonable times for public inspection as a condition of receiving any state aid for the subsequent fiscal year.” The “system of accounting” authorized by the State Board must meet the standards established by G.A.S.B.

The result of the above conditions for conducting the audit is that the firm of Straley Lamp & Kraenzlein P.C., certified public accountants, has completed the audit of all College financial resources for the year ending June 30, 2020. In addition, College staff has analyzed these documents in the context of historical financial circumstances of the institution. A consolidated document detailing both of these analyses recognizes the strong record for internal fiscal accountability that exists at the College, along with an ongoing responsiveness to those issues that would improve financial accounting practices.

As a result of these combined efforts to assure prudent management of all College resources, the audit report states:

“In our opinion, based on our audits, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of Alpena Community College as of June 30, 2020 and 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.”

### Therefore, the following resolution is proposed:

The Board of Trustees accepts the financial report and approves the fiscal year 2020 audit as submitted by Straley Lamp & Kraenzlein P.C., and commends all parties for their dialogue and exactness in assuring the audit has been produced in full compliance with state law and the new principles of accounting as adopted by G.A.S.B. It is further noted that appropriate officials at the College are directed to communicate the results of this important process to all interested parties.

**2.787 Local Strategic Value Resolution**

Each year the Governor of Michigan signs a bill into law that provides funding for K-12 schools, community colleges and state universities. The bill includes an appropriation for Alpena Community College which includes an amount for performance funding.

The performance funding is based on “local strategic value,” which is defined in terms of three categories as shown below. Each category covers five standards of local strategic value. The law requires the ACC Board of Trustees to pass a resolution certifying that the college meets at least four out of five of the best practice standards under each of the three categories.

Alpena Community College not only meets but also exceeds the best practice standards required by the appropriations law, as the following table demonstrates.

**Category A: Economic Development and Business or Industry Partnerships (must meet 4 of 5)**

Best Practices by Category	Examples of Adherence
(i) The community college has active partnerships with local employers including hospitals and health care providers.	<p>The College maintains active partnerships with employers, including local hospitals and health care providers in the following ways:</p> <ul style="list-style-type: none"> <li>• The Health care sector through clinical partnerships with MidMichigan Medical Center - Alpena.</li> <li>• Advisory committees with more than a dozen occupational programs, including Nursing and Allied Health.</li> <li>• A partnership with UM-Flint and Davenport University to offer a BSN in Alpena.</li> <li>• Customized, contract, safety or grant-funded technical training offered to more than 25 employers and 750 trainees over the past 24 months.</li> </ul>
(ii) The community college provides customized on-site training for area companies, employees, or both.	<p>The College provides on-site customized training for area companies and employees. Recent examples include Solidworks CAD software for Besser Company design engineers, pre-apprentice training in the aerospace sector for Kalitta Air, and MIOSHA fall protection safety training for regional construction firms and manufacturers. The College won a statewide workforce training award in 2018 for its Going Pro pre-apprentice training program in partnership with Michigan Works! Region 7B and Kalitta Air in Iosco County.</p>

<b>Best Practices by Category</b>	<b>Examples of Adherence</b>
(iii) The community college supports entrepreneurship through a small business assistance center or other training or consulting activities targeted toward small businesses.	ACC hosts the Small Business Technology Development Center for the Region 3 prosperity zone. The purpose of the SBTDC is to provide consulting services in support of small business startups. The College has hosted the Center for the last 20 years.
(iv) The community college supports technological advancement through industry partnerships, incubation activities, or operation of a Michigan technical education center or other advanced technology center.	<p>The College supports technological advancement through industry partnerships and advanced technology centers with the following examples:</p> <ul style="list-style-type: none"> <li>• The concrete industry through its World Center for Concrete Technology.</li> <li>• The utilities sector through its Electrical Power Technology Center.</li> <li>• The robotics industry through its unique AAS in Marine Technology program, which teaches graduates how to build, operate, and troubleshoot underwater submersibles, more widely known as Remotely Operated Vehicles, or ROVs.</li> <li>• The drone industry through workforce training with the IBEW and local and regional law enforcement agencies.</li> </ul>
(v) The community college has active partnerships with local or regional workforce and economic development agencies.	<p>The College maintains active partnerships with local workforce and economic development agencies in the following ways:</p> <ul style="list-style-type: none"> <li>• The College president is a member of Target Alpena, the regional economic development board.</li> <li>• College staff is active in the U.S. 23 Heritage Trail project, an initiative to market the entire NE Michigan shoreline as a destination region.</li> <li>• The College VP for Instruction is a member of region’s Education Advisory Group.</li> <li>• ACC maintains contractual partnerships with Michigan Works!, NE Consortium, and Region 7B, the two workforce development boards serving NE Michigan.</li> </ul>

**Category B: Educational Partnerships (must meet 4 of 5)**

<b>Best Practices by Category</b>	<b>Examples of Adherence</b>
(i) The community college has active partnerships with regional high schools, intermediate school districts, and career-tech centers to provide instruction through dual enrollment, concurrent enrollment, direct credit, middle college, or academy programs.	The College offers dual enrollment, direct credit, and Early College opportunities to K-12s across NE Michigan. In fall semester 2020, 40% of total headcount derived from dual enrollment or early college partnerships with regional K-12s. ACC provided direct credit to more than 650 Career and Tech Education K-12 students in FY20.
(ii) The community college hosts, sponsors, or participates in enrichment programs for area K-12 students, such as college days, summer or after-school programming, or science Olympiad.	ACC hosts and sponsors enrichment programs for area K-12 students, including the regional Science Olympiad competition, College Open Houses, and campus visits for area K-12s during both fall and spring semesters. The College partnered with Alpena Public Schools in hosting the statewide First Robotics competition in 2019.
(iii) The community college provides, supports, or participates in programming to promote successful transitions to college for traditional age students, including grant programs such as talent search, upward bound, or other activities to promote college readiness in area high schools and community centers.	The College operates two Education Talent Search TRIO program grants designed to promote college readiness in area high schools. The focus of the program is to promote successful transition to College for low-income, first-generation, traditional-aged students.
(iv) The community college provides, supports, or participates in programming to promote successful transitions to college for new or reentering adult students, such as adult basic education, GED preparation and testing, or recruiting, advising, or orientation activities specific to adults.	The College offers a full range of support services for adult students, including career advising, placement testing, advising, career outreach counseling, financial management workshops, and mandatory orientation.
(v) The community college has active partnerships with regional 4-year colleges and universities to promote successful transfer, such as articulation, 2+2, or reverse transfer agreements or operation of a university center.	The College maintains active partnerships with four-year universities through an active University Center in which 3+1 and 2+2 articulations with Northwood University, Ferris State University, UM-Flint, and Davenport University are offered.



**Category C: Community Services (must meet 4 of 5)**

<b>Best Practices by Category</b>	<b>Examples of Adherence</b>
(i) The community college provides continuing education programming for leisure, wellness, personal enrichment, or professional development.	Prior to the pandemic which forced closure of the College to the community in mid-March, ACC provided continuing education programming and leisure, wellness, personal enrichment, and professional development through the Alpena Volunteer Center, located on ACC's main campus. Approximately 100 continuing education events are provided as community service through the efforts of Volunteer Center staff during a normal year.
(ii) The community college operates or sponsors opportunities for community members to engage in activities that promote leisure, wellness, cultural or personal enrichment such as community sports teams, theater or musical ensembles, or artist guilds.	The Association of Lifelong Learners (ALL) group at ACC offers lectures, seminars, and other cultural events primarily geared to plus-50 learners. With 300 active members, the ALL group is one of the region's most vibrant intellectual forces.
(iii) The community college operates public facilities to promote cultural, educational, or personal enrichment for community members, such as libraries, computer labs, performing arts centers, museums, art galleries, or television or radio stations.	ACC operates the Stephen H. Fletcher Library, the Robert Granum Theatre, six computer labs, and maintains a close partnership with the Jesse Besser Museum located next to ACC's main campus to promote cultural enrichment for community members.
(iv) The community college operates public facilities to promote leisure or wellness activities for community members, including gymnasiums, athletic fields, tennis courts, fitness centers, hiking or biking trails, or natural areas.	ACC operates the Frederick T. Johnston Wellness Center, Park Arena, and jogging trails to support leisure and wellness activities for the community.
(v) The community college promotes, sponsors, or hosts community service activities for students, staff, or community members.	The College promotes wellness activities among staff and the community through friendly competitions which encourage staff to monitor their total number of steps per day as part of an overall health awareness initiative. Community members use College facilities for a number of wellness purposes, including cardiac rehab. Open gym hours encourage young people to stay active through basketball and volleyball. Intramural sports engage students to participate and stay fit. Breast Cancer awareness games are highlights of the men and women's basketball season.

Therefore, the following resolution is proposed:

The Alpena Community College Board of Trustees certifies that the College does meet the local strategic value standards required for state appropriations.

## **2.788 Capital Outlay/Campus Master Plan Submission**

On an annual basis the College is required to submit a five-year master plan to the State of Michigan Budget Office. This year the state has foregone the usual capital outlay process and is not accepting project proposals. Nevertheless, the State requires of the submission of a five-year campus master plan in October.

College officials have updated the previous Campus Master Plan based on the State's requirements and have distributed it to the Trustees for review and questions.

Therefore, the following resolution is proposed:

The Alpena Community College Board of Trustees authorizes staff to submit the ACC Five-Year Master Plan 2022-26 for Capital Outlay to the State Budget Office.

## 2.789 Bids: Air Ionization Units

Indoor air quality and the movement of air within occupied buildings has been a topic of concern among the CDC, ASHRAE, and other organizations that are studying how SARS-CoV-2 spreads through the air. Alpena Community College officials investigated several methodologies of improving indoor air quality to help mitigate the spread of COVID-19 in campus buildings.

Air ionization units are used to remove airborne contaminants and neutralize pathogens in indoor environments. As airborne atomic particles move through the duct-mounted ionization units, the particles become charged ions. These charged ions cling to air contaminants and pathogens in the air stream and cause them to become large and heavy so that they are easily captured in the air handling filtration or they simply become too heavy and fall to the ground. Also, contact with charged ions disrupts the surface proteins of viruses, rendering them harmless.

Alpena Community College officials issued a request for proposals to purchase and install air ionization units into all of the air handlers, rooftop units, and unit ventilators on Alpena Main Campus. The RFP was advertised in various virtual plan rooms as well as *The Alpena News*. The College received two responses to the request:

<b>Firm</b>	<b>Location</b>	<b>Total Price</b>
Weinkauf Plumbing and Heating, Inc.	Alpena, MI	\$70,800
Control Solutions, Inc.	Alpena, MI	\$66,995

The funding for this purchase will come from the CARES Act.

Therefore, the following resolution is proposed:

The Alpena Community College Board of Trustees approves the purchase and installation of air ionization units from Control Solutions, Inc., for an amount not to exceed \$66,995. The funding for this purchase will come from the CARES Act.

## **2.790 Board Approval for EDA Grant Application Process**

The United States Department of Commerce, Economic Development Agency's (EDA) Public Works program helps distressed communities revitalize, expand, and upgrade their physical infrastructure. This program enables communities to attract new industry; encourage business expansion; diversify local economies; and generate or retain long-term, private-sector jobs and investment through the acquisition or development of land and infrastructure improvements needed for the successful establishment or expansion of industrial or commercial enterprises.

EDA's Public Works program investments help facilitate the transition of communities from being distressed to becoming competitive by developing key public infrastructure, such as technology-based facilities that utilize distance learning networks, smart rooms, and smart buildings; multitenant manufacturing and other facilities; business and industrial parks with fiber optic cable; and telecommunications and development facilities. In addition, EDA invests in traditional public works projects, including water and sewer systems improvements, industrial parks, business incubator facilities, expansion of port and harbor facilities, skill-training facilities, and brownfields redevelopment.

In January 2020, Alpena Community College began an application for a \$3 million Public Works grant to upgrade the welding and manufacturing training labs, including moving the manufacturing program into the former Autobody lab space. If the grant is awarded, ACC's match amount will be \$600,000. EDA's share is \$2.4 million. ACC's cost share match amount is readily available in the College general fund and is unencumbered. As part of the application process, EDA requires ACC Board of Trustees approval for the ACC President to sign all documents related to this project should it be approved for funding.

In order to move ahead with the EDA application process, the ACC Board of Trustees is asked to:

1. Approve and authorize Alpena Community College to enter into a contract with EDA, should the grant application be funded
2. Authorize ACC President Dr. Don MacMaster as signatory for all official grant documents.
3. Commit that the match funding, \$600,000, is readily available and unencumbered.

Therefore, the following resolution is proposed:

The Alpena Community College Board of Trustees authorizes President Dr. Don MacMaster to act as ACC representative on all official documents related to the EDA grant should it be awarded. The Trustees also commit that the match amount, \$600,000, is readily available and unencumbered.

#### **4.006 Financial Report**

##### Monthly General Fund Revenue and Expense through September 2020 (Year to Year Actual Comparison)

- The property tax receipts of \$547,910 are \$22,735 more than those for September 2019, as expected.
- Tuition/fee receipts of \$3,140,355 are \$116,938 less primarily due to lower than expected enrollments.
- There is no state aid for the current year because of the normal start of payments in the month of October.
- Federal revenue displays the entire \$2,435,600 in Paycheck Protection Program funding as recorded through August. The College is in the process of applying for the forgiveness portion of the program.
- Instructional support was higher due to turn over in the Vice President position in September.
- Student services was lower due to change over in staffing last year.
- Physical plant is higher due to the annual elevator maintenance contract recorded earlier this year and two months of utilities recorded instead of one last year.
- All other expense areas are as expected for this time of year.
- Net income through the third month of the year shows as a gain of \$2,429,079, due to PPP funds recorded.

##### Monthly General Fund Revenue and Expense through September 2020 (Budget to Actual Comparison)

- Travel is down compared to last year due to COVID 19 travel restrictions.
- Library Books & Equipment is down based on timing of acquisitions.
- All categories are in acceptable ranges for this stage of the year.

##### General Fund Month to Month Comparison through September 2020

- There were three payrolls in July of this year and three payrolls in August of last year.
- The Month-to-Month comparisons are tracking as expected.

##### Consolidated Income Statement for the first quarter of FY 2021

- The deficit in restricted is due to timing of drawdowns of federal aid.
- The deficit in Plant is due to using previously recorded funding from last year for Van Lare Hall project. The College will start transferring funds from the Foundation in the next couple of months.
- The remaining balances are reasonable for this time of year.

**Alpena Community College**  
**General Fund**  
**Year-to-Year Actual Comparison**  
**For the Three Months Ending September 30, 2020**

Description	YTD Actual FY 2021	YTD Actual FY 2020	YTD Actual Variance
<b>Revenue</b>			
Property Tax	547,910	525,175	22,735
Tuition/Fees	3,140,355	3,257,293	(116,938)
Sales, Service, and Rent	3,526	5,035	(1,509)
State Aid	0	0	0
Local	0	0	0
State	0	0	0
Federal	2,443,977	20,020	2,423,957
Cost Recovery	0	0	0
Interest	280	3,726	(3,446)
Other	600	1,005	(405)
<b>Revenue</b>	<b>6,136,648</b>	<b>3,812,254</b>	<b>2,324,394</b>

Description	YTD Actual FY 2021	YTD Actual FY 2020	YTD Actual Variance
<b>Expense</b>			
Instruction	1,638,046	1,609,240	28,806
OIT	391,753	390,073	1,680
Public Service	0	0	0
Instruction Support	361,626	343,046	18,580
Student Services	378,599	405,530	(26,931)
Institutional Administration	580,384	562,098	18,286
Physical Plant	357,161	321,309	35,852
<b>Expense</b>	<b>3,707,569</b>	<b>3,631,296</b>	<b>76,273</b>

Description	YTD Actual FY 2021	YTD Actual FY 2020	YTD Actual Variance
Income	2,429,079	180,958	2,248,121
Net Assets - Beginning of Year	1,499,720	1,484,515	1,499,720
Net Assets - End of Year	<u>3,928,799</u>	<u>1,665,473</u>	<u>3,747,841</u>

**Alpena Community College**  
**Comparative Income Statement**  
**General Fund**  
**For the Three Months Ending September 30, 2020**

Description	FY 2021 Budget	FY 2021 YTD Actual	FY 2021 Variance	FY 2021 Complete	FY 2020 Complete
<b>Revenue</b>					
Property Tax	2,747,891	547,910	(2,199,981)	19.94%	19.65%
Tuition/Fees	6,171,780	3,140,355	(3,031,425)	50.88%	53.99%
Sales, Services, and Rent	22,000	3,526	(18,474)	16.03%	22.89%
State Aid	5,956,080	0	(5,956,080)	0.00%	0.00%
Federal	61,000	2,443,977	2,382,977	4006.52%	34.65%
Cost Recovery	71,824	0	(71,824)	0.00%	0.00%
Interest	5,000	280	(4,720)	5.60%	149.04%
Other	7,920	600	(7,320)	7.58%	13.96%
<b>Revenue</b>	<b>15,043,495</b>	<b>6,136,648</b>	<b>(8,906,847)</b>	<b>40.79%</b>	<b>25.79%</b>

Description	FY 2021 Budget	FY 2021 YTD Actual	FY 2021 Variance	FY 2021 Complete	FY 2020 Complete
<b>Expense</b>					
Salaries	8,294,944	2,084,585	6,210,359	25.13%	24.94%
Fringe Benefits	4,026,815	928,519	3,098,296	23.06%	22.89%
Outside Services	764,406	327,266	437,140	42.81%	38.31%
Advertising	181,500	51,234	130,266	28.23%	36.54%
Supplies	199,550	26,318	173,232	13.19%	18.72%
Rental	0	0	0	0	0.00%
Utilities	459,390	29,584	429,806	6.44%	3.91%
Telephone	55,000	3,793	51,207	6.90%	7.47%
Postage	37,500	8,175	29,325	21.80%	20.90%
Insurance	146,000	87,891	58,109	60.20%	66.62%
Travel & Mileage	78,262	4,084	74,178	5.22%	13.64%
Tuition Waivers	207,000	118,725	88,275	57.36%	57.78%
Library Books & Equipment	101,220	28,877	72,343	28.53%	48.50%
Other	115,000	8,519	106,481	7.41%	8.25%
Transfers	376,908	0	376,908	0.00%	0.00%
<b>Expense</b>	<b>15,043,495</b>	<b>3,707,570</b>	<b>11,335,925</b>	<b>24.65%</b>	<b>24.57%</b>

Description	FY 2021 Budget	FY 2021 YTD Actual
<b>Income</b>	0	2,429,078
<b>Net Assets - Beginning of Year</b>	1,499,721	1,499,721
<b>Net Assets - End of Year</b>	<u>1,499,721</u>	<u>3,928,799</u>



**Alpena Community College**  
**General Fund Month to Month Tracking**  
**For the Three Months Ending September 30, 2020**

Description	July	August	September	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	Budget
<b>Revenue</b>														
Property Tax	125,338	405,809	16,764	0	0	0	0	0	0	0	0	0	547,911	2,747,890
Tuition/Fees	2,827,522	440,943	(128,110)	0	0	0	0	0	0	0	0	0	3,140,355	6,171,780
Sales, Services, and Rent	3,875	(474)	125	0	0	0	0	0	0	0	0	0	3,526	22,000
State Aid	0	5,355	(5,355)	0	0	0	0	0	0	0	0	0	0	5,956,080
Federal	1,082,117	1,358,851	3,009	0	0	0	0	0	0	0	0	0	2,443,977	61,000
Cost Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	71,824
Interest	0	173	108	0	0	0	0	0	0	0	0	0	281	5,000
Other	0	205	395	0	0	0	0	0	0	0	0	0	600	7,920
<b>Revenue</b>	<b>4,038,852</b>	<b>2,210,862</b>	<b>(113,064)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,136,650</b>	<b>15,043,494</b>
<b>Expense</b>														
Salaries	869,947	577,565	637,073	0	0	0	0	0	0	0	0	0	2,084,585	8,294,943
Fringe Benefits	367,859	273,355	287,305	0	0	0	0	0	0	0	0	0	928,519	4,026,815
Outside Services	221,427	26,134	79,705	0	0	0	0	0	0	0	0	0	327,266	764,406
Advertising	3,549	19,461	28,224	0	0	0	0	0	0	0	0	0	51,234	181,500
Supplies	4,578	10,758	10,983	0	0	0	0	0	0	0	0	0	26,319	199,550
Rental	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities	129	646	28,809	0	0	0	0	0	0	0	0	0	29,584	459,390
Telephone	81	0	3,712	0	0	0	0	0	0	0	0	0	3,793	55,000
Postage	1,952	0	6,223	0	0	0	0	0	0	0	0	0	8,175	37,500
Insurance	62,198	0	25,693	0	0	0	0	0	0	0	0	0	87,891	146,000
Travel & Mileage	311	2,298	1,475	0	0	0	0	0	0	0	0	0	4,084	78,262
Tuition Waivers	1,177	73,833	43,715	0	0	0	0	0	0	0	0	0	118,725	207,000
Library Books & Equipment	21,729	1,408	5,739	0	0	0	0	0	0	0	0	0	28,876	101,220
Other	876	3,582	4,061	0	0	0	0	0	0	0	0	0	8,519	115,000
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	376,908
<b>Expense</b>	<b>1,555,813</b>	<b>989,040</b>	<b>1,162,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,707,570</b>	<b>15,043,494</b>
<b>Income</b>	<b>2,483,039</b>	<b>1,221,822</b>	<b>(1,275,781)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,429,080</b>	<b>0</b>

**Alpena Community College**  
**Consolidated Income Statement**  
**For the Three Months Ending September 30, 2020**

Description	General	Designated	Auxiliary	Unfunded Pension Liability	Restricted	Loan	Endowment & Scholarship	Plant	Agency	Total
<b>Revenue</b>										
Property Tax	547,910	0	0	0	0	0	0	0	0	547,910
Tuition/Fees	3,140,355	198,185	0	0	(24,167)	0	0	94,151	0	3,408,524
Sales, Services, and Rent	3,526	6,945	478,217	0	(8,318)	0	0	0	0	480,370
State aid	0	0	0	0	0	0	0	0	0	0
Local	0	0	0	0	3,625	0	0	0	0	3,625
State	0	18,863	0	0	30,962	0	10,231	0	0	60,056
Federal	2,443,977	0	0	0	1,091,564	466,038	0	0	0	4,001,579
Donations	0	0	0	0	0	0	122,469	1,370	2,534	126,373
Interest	280	0	0	0	0	0	0	0	0	280
Other	600	0	(12,551)	0	0	56,885	0	896	3,245	49,075
<b>Total Revenue</b>	<b>6,136,648</b>	<b>223,993</b>	<b>465,666</b>	<b>0</b>	<b>1,093,666</b>	<b>522,923</b>	<b>132,700</b>	<b>96,417</b>	<b>5,779</b>	<b>8,677,792</b>
<b>Expenditures</b>										
Salaries	2,084,585	66,586	58,708	0	126,363	0	0	0	0	2,336,242
Fringe Benefits	928,519	29,094	23,650	0	49,310	0	0	0	0	1,030,573
Outside Services	327,266	1,748	11,643	0	29,877	0	0	96,105	0	466,639
Advertising	51,234	0	0	0	0	0	0	0	0	51,234
Supplies	26,318	13,633	280,877	0	37,763	0	0	0	0	358,591
Rentals	0	0	0	0	0	0	0	0	0	0
Utilities	29,584	183	3,046	0	0	0	0	0	0	32,813
Telephone	3,793	0	0	0	0	0	0	0	0	3,793
Postage	8,175	0	10,059	0	0	0	0	0	0	18,234
Insurance	87,891	19,556	0	0	0	0	0	0	0	107,447
Travel & Mileage	4,084	3,462	0	0	1,204	0	0	0	0	8,750
Tuition Waivers	118,725	7,326	0	0	907,950	522,923	97,849	0	0	1,654,773
Library Books & Equipment	28,877	35,642	35,494	0	321,767	0	0	1,142,572	0	426,565
Other	8,519	60	243	0	3,209	0	0	7,191	5,970	25,192
Transfers	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,707,570</b>	<b>177,290</b>	<b>423,720</b>	<b>0</b>	<b>1,477,443</b>	<b>522,923</b>	<b>97,849</b>	<b>1,245,868</b>	<b>5,970</b>	<b>6,520,846</b>
<b>Net Revenue (Expense)</b>	<b>2,429,078</b>	<b>46,703</b>	<b>41,946</b>	<b>0</b>	<b>(383,777)</b>	<b>0</b>	<b>34,851</b>	<b>(1,149,451)</b>	<b>(191)</b>	<b>2,156,946</b>
Beginning Net Position	1,499,721	96,839	183,596	(30,078,614)	19,303	0	13,349	19,426,346	0	(8,839,460)
Period Ending Net Position	3,928,799	143,542	225,542	(30,078,614)	(364,474)	0	48,200	18,276,895	(191)	(7,820,301)

#### **4.007 Personnel Report**

New hires, terminations, and status changes from September 11 to October 8, 2020.

##### New Hires:

- Amy Brege, Part-Time Health Fitness/Activities Technician, effective September 24, 2020.

##### Re-Hires:

- None.

##### Transfers:

- None.

##### Resignations:

- Deborah Bayer, Vice President of Instruction, effective September 18, 2020.
- Alecia Dietz, ESP2 Tutor Coordinator, effective immediately.

##### Retirements:

- None.

#### **4.008 Gifts and Grants Report**

This report reflects the following activity for pledges and gifts received by ACC and the ACC Foundation between September 10 and October 8, 2020.

**Total Donors:** 24

**New Gifts:** \$5,955.00

**Pledge Payments:** \$18,413.00

**New Pledges:** \$0.00