

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 19, 2023
Meeting Time: 6:00 p.m. tour of the welding and manufacturing labs; 7:00 p.m. regular meeting
Location of Meeting: Room 400, Charles R. Donnelly Natural Resources Center, 665 Johnson Street, Alpena, Michigan, and Online Via Webex
Date of Notice: Friday, October 13, 2023

The Alpena Community College Board of Trustees will gather for its regular monthly meeting on Thursday, October 19, 2023. **At 6:00 p.m. the trustees will gather at the President's Office to begin a tour of the welding and manufacturing labs; the regular meeting will begin at 7:00 p.m.** in the Roger C. Bauer Board Room, Room 400 of the Charles R. Donnelly Natural Resources Center, 665 Johnson Street. The meeting will be broadcast remotely via Webex videoconferencing software.

All citizens are invited to participate in the meeting either in person or remotely via phone, computer, or a video conferencing system. Participants should be aware that the meeting may be recorded.

Join by phone:

+1-415-655-0003

Meeting number (access code): 2433 435 6825#

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

Join from a video system or application:

Copy the following address into a web browser: <http://24334356825@alpenacc.webex.com>

You can also dial 173.243.2.68 and enter your meeting number.

Meeting number (access code): 2433 435 6825

Meeting password: AShwp2pvn82

Webex attendees are asked to mute their microphones except during public comment.

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.



Denis "Jay" Walterreit
Secretary of the Board of Trustees

REGULAR MEETING AGENDA
ALPENA COMMUNITY COLLEGE BOARD OF TRUSTEES
Thursday, October 19, 2023, 7:00 p.m. regular meeting
665 Johnson Street, Alpena, MI 49707

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Approval of Agenda
- 4) Approval of the Proposed Minutes of the August 17, 2023, Regular 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
 - 2.888 Emeritus Status for Ronald Bellenir, John Bellows, Jeffrey Blumenthal, Wendy Brooks, Carolyn Daoust, Priscilla Homola, Connie Kaczorowski, Brenda Kelley, Kimberly Salziger, Nathaniel Salziger, and Dr. Karol Walchak2
 - 2.889 Fiscal Year 2023 Audit Report5
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- 12) Information Items
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- 13) Board Discussion
- 14) New Business
- 15) Suggested Future Agenda Items
- 16) Next Regular Meeting: November 16, 2023, 7:00 p.m. The meeting is scheduled to be held in person in Room 400 of the Charles R. Donnelly Natural Resources Center.
- 17) Adjournment

2.888 Emeritus Status for Ronald Bellenir, John Bellows, Jeffrey Blumenthal, Wendy Brooks, Carolyn Daoust, Priscilla Homola, Connie Kaczorowski, Brenda Kelley, Kimberly Salziger, Nathaniel Salziger, and Dr. Karol Walchak

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: Ronald Bellenir, John Bellows, Jeffrey Blumenthal, Wendy Brooks, Carolyn Daoust, Priscilla Homola, Connie Kaczorowski, Brenda Kelley, Kimberly Salziger, Nathaniel Salziger, and Dr. Karol Walchak. As a result, ACC now proposes a Resolution of Appreciation and Emeritus Status to honor them.

RESOLUTION OF APPRECIATION AND EMERITUS STATUS

In Honor of Alpena Community College Retirees
Ronald Bellenir, John Bellows, Jeffrey Blumenthal, Wendy Brooks, Carolyn Daoust,
Priscilla Homola, Connie Kaczorowski, Brenda Kelley, Kimberly Salziger,
Nathaniel Salziger, and Dr. Karol Walchak

October 19, 2023

WHEREAS Ronald Bellenir, John Bellows, Jeffrey Blumenthal, Wendy Brooks, Carolyn Daoust, Priscilla Homola, Connie Kaczorowski, Brenda Kelley, Kimberly Salziger, Nathaniel Salziger, and Dr. Karol Walchak 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 Ronald Bellenir has ably served the College for 23 years as Custodian; and

WHEREAS John Bellows has ably served the College for 24.5 years as Anatomy and Physiology instructor; and

WHEREAS Jeffrey Blumenthal has ably served the College for 30 years in a variety of positions including Co-Director of the Office of Information Technology; and

WHEREAS Wendy Brooks has ably served the College for 16 years as Dean of the Learning Resource Center; and

WHEREAS Carolyn Daoust has ably served the College for 17.5 years as Director of Human Resources; and

WHEREAS Priscilla Homola has ably served the College for 33 years as English instructor; and

WHEREAS Connie Kaczorowski has ably served the College for 28 years as Registrar's Office Clerical Assistant and Financial Aid Office Coordinator; and

WHEREAS Brenda Kelley has ably served the College for 18 years as Biology instructor; and

WHEREAS Kimberly Salziger has ably served the College for 19.5 years as Business instructor and Director of the Medical Assistant program; and

WHEREAS Nathaniel Salziger has ably served the College for 25 years as Learning Resources Center Technician; and

WHEREAS Dr. Karol Walchak has ably served the College for 21.5 years as Speech 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 Ronald Bellenir, John Bellows, Jeffrey Blumenthal, Wendy Brooks, Carolyn Daoust, Priscilla Homola, Connie Kaczorowski, Brenda Kelley, Kimberly Salziger, Nathaniel Salziger, and Dr. Karol Walchak 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.

2.889 Fiscal Year 2023 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, 2023. 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, 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, 2023 and 2022, 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 2023 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.

2.890 Five-Year Campus Master Plan and Capital Outlay Request

On an annual basis the College is required to submit a five-year master plan for capital outlay in order to be eligible for a 50% match from the State of Michigan for capital improvements on campus. College officials have prepared a project proposal that will have the effect of repurposing spaces on campus in keeping with State of Michigan statutory criteria used to evaluate proposals:

- Investment in existing facilities and infrastructure.
- Life and safety deficiencies.
- Occupancy and utilization of existing facilities.
- Integration of sustainable design to enhance the efficiency and operations of the facility.
- Estimated cost.
- Estimated operating costs.
- Impact on tuition, if any.
- Impact on job creation in this state.
- History of prior appropriations received by the institution through the capital outlay process.

The current project proposal recommended by College officials is as follows:

The Charles R. Donnelly Life Sciences and STEM Innovation Project proposes to repurpose NRC to: (1) upgrade outdated first floor Lecture Hall with modern videoconferencing technology to enhance distance and remote instruction; (2) develop a Life Sciences and Information Technology Innovation Center on the second floor, including technology to bring in external lecturers and create a student collaboration center; (3) update interior and exterior renovations, particularly at building entrances and 4th floor concrete facades; (4) replace HVAC and windows throughout the building to mitigate COVID hazard to students, staff, and the community; (5) replace roof over the entire building; and (6) develop and/or modify Life Sciences and related STEM certificate and associate degree programs to allow NRC to continue to be a hub for science education, STEM talent development, and regional prosperity in NE Michigan for decades to come. An estimated 30 jobs will be created or retained by the project.

A final version of the Five-Year Master Plan 2025-29 for Capital Outlay will be distributed to the Board of Trustees when it is completed.

Therefore, the following resolution is proposed:

The Alpena Community College Board of Trustees authorizes staff to submit the ACC Five-Year Master Plan 2025-29 for Capital Outlay to the State Budget Office.

2.891 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"> • The health care sector through clinical partnerships with MidMichigan Medical Center – Alpena and Ascension St. Joseph Hospital in Tawas. • Advisory committees with more than a dozen occupational programs, including Nursing and Allied Health. • A partnership with Saginaw Valley State University to offer a BSN in Alpena. • Customized, contract, safety or grant-funded technical training offered to more than 25 employers and 750 trainees over the past 24 months.
(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>

Best Practices by Category	Examples of Adherence
(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"> • The concrete industry through its World Center for Concrete Technology. • The utilities sector through its Electrical Power Technology Center. • The welding and manufacturing sector through credit and non-credit training delivered to local and regional manufacturers. • The tree service sector through Utility Arborist workforce training in partnership with local and statewide employers.
(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"> • The College president is Board Chairman of Target Alpena, the regional economic development board. • 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. • The College VP for Instruction is a member of region’s Education Advisory Group. • ACC maintains contractual partnerships with Michigan Works!, NE Consortium, and Region 7B, the two workforce development boards serving NE Michigan.

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

Best Practices by Category	Examples of Adherence
(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 25 K-12s across NE Michigan. In fall semester 2022, 51% of total headcount derived from dual enrollment or early college partnerships with regional K-12s. ACC provided direct credit to more than 1050 Career and Tech Education K-12 students in FY23.
(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 and NC3 in hosting the National Career and Technical Education Signing Day ceremony in FY23.
(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 an Education Talent Search TRIO program grant 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, career outreach counseling, financial management workshops, and mandatory orientation with particular focus on Reconnect students enrolling at ACC.
(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, Saginaw Valley State University, Western Michigan University, and Davenport University are offered.

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

Best Practices by Category	Examples of Adherence
(i) The community college provides continuing education programming for leisure, wellness, personal enrichment, or professional development.	ACC offers continuing education programming and leisure, wellness, personal enrichment, and professional development on ACC’s main campus. Approximately 75 continuing education events per year were provided during FY23.
(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. 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.

4.097 Financial Report

Monthly General Fund Revenue and Expense through September 2023 (Year-to-Year Actual Comparison)

- The property tax receipts of \$658,502 are \$54,414 more than those for September 2022, as expected.
- Tuition/fee receipts of \$3,337,400 are \$299,466 more primarily due to higher-than-expected billable contact hours.
- State aid for the current year is usually zero because of the normal start month of October.
- Interest income is derived from the significant cash balances swept into money market accounts.
- Net income through the third month of the fiscal year shows as a gain of \$613,419, which is typical for this time of year, when fall tuition receipts have built up.
- There were seven payrolls in the first three months of FY 2023 and only six in FY 2024.
- OIT is lower due to how the annual Ellucian software cost is to be expensed. GASB 96 causes it to be capitalized and then amortized annually.
- Institutional Administration is significantly higher primarily due to legal fees (\$49,000), timing of advertising costs (\$11,000) and insurance payments (\$31,000).

Monthly General Fund Revenue and Expense through September 2023 (Budget to Actual Comparison)

- Professional fees are higher than last year as noted above.
- Supplies is much higher due to running nursing packages through course fees and purchasing the packages through nursing instructional supplies.
- All categories are in acceptable ranges for this stage of the year except as noted above.

General Fund Month to Month Comparison through September 2023

- The Month-to-Month comparisons are tracking as expected except as noted above.

Consolidated Income Statement for the first quarter of FY 2024

- The deficit in restricted funds is due to timing of draw-downs of federal aid.
- The deficit in plant funds is due to timing of receipts for the EDA Manufacturing Excellence project.
- Other 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, 2023

Description	YTD Actual FY 2024	YTD Actual FY 2023	YTD Actual Variance
Revenue			
Property Tax	658,502	604,088	54,414
Tuition/Fees	3,337,400	3,037,934	299,466
Sales, Service, and Rent	7,220	9,090	(1,870)
State Aid	9,499	0	9,499
State	0	0	0
Federal	7,854	11,757	(3,903)
Cost Recovery	0	0	0
Interest	14,967	0	14,967
Other	884	1,960	(1,076)
Revenue	4,036,326	3,664,829	371,497
Expense			
Instruction	1,446,770	1,596,847	(150,077)
OIT	252,804	451,058	(198,254)
Public Service	0	0	0
Instruction Support	350,660	396,514	(45,854)
Student Services	360,746	388,539	(27,793)
Institutional Administration	683,388	594,763	88,625
Physical Plant	328,539	356,336	(27,797)
Expense	3,422,907	3,784,057	(361,150)
Income	613,419	(119,228)	732,647
Net Assets - Beginning of Year	2,253,555	2,253,555	0
Net Assets - End of Year	2,866,974	2,134,327	732,647

Alpena Community College
Comparative Income Statement
General Fund
For the Three Months Ending September 30, 2023

Description	FY 2024 Budget	FY 2024 YTD Actual	FY 2024 Variance	FY 2024 Complete	FY 2023 Complete
Revenue					
Property Tax	3,158,500	658,502	(2,499,998)	20.85%	20.26%
Tuition/Fees	6,230,213	3,337,400	(2,892,813)	53.57%	53.18%
Sales, Services, and Rent	29,200	7,220	(21,980)	24.73%	41.32%
State Aid	6,659,311	9,499	(6,649,812)	0.14%	0.00%
Federal	29,000	7,854	(21,146)	27.08%	33.59%
Cost Recovery	78,000	0	(78,000)	0.00%	0.00%
Interest	5,000	14,967	9,967	299.34%	0.00%
Other	7,120	884	(6,236)	12.42%	24.75%
Revenue	16,196,344	4,036,326	(12,160,018)	24.92%	23.54%
Expense					
Salaries	9,015,270	1,886,469	7,128,801	20.93%	23.79%
Fringe Benefits	4,474,299	877,242	3,597,057	19.61%	22.41%
Outside Services	1,039,522	181,087	858,435	17.42%	43.68%
Advertising	241,500	45,648	195,852	18.90%	19.19%
Supplies	190,700	79,755	110,945	41.82%	14.43%
Utilities	487,390	33,892	453,498	6.95%	6.15%
Telephone	9,000	3,109	5,891	34.54%	5.79%
Postage	30,000	6,403	23,597	21.34%	18.31%
Insurance	135,000	108,504	26,496	80.37%	59.64%
Travel & Mileage	65,396	11,992	53,404	18.34%	13.28%
Tuition Waivers and Dues	241,000	114,004	126,996	47.30%	48.15%
Library Books & Equipment	82,830	50,167	32,663	60.57%	59.87%
Other	77,000	24,635	52,365	31.99%	25.76%
Transfers	107,437	0	107,437	0.00%	0.00%
Expense	16,196,344	3,422,907	12,773,437	21.13%	24.27%

Description	FY 2024 Budget	FY 2024 YTD Actual
Income	0	613,419
Net Assets - Beginning of Year	2,253,555	2,253,555
Net Assets - End of Year	2,253,555	2,866,974

Alpena Community College
General Fund Month-to-Month Tracking
For the Three Months Ending September 30, 2023

Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD	Budget
Revenue														
Property Tax	152,574	490,879	15,049	0	0	0	0	0	0	0	0	0	658,502	3,158,500
Tuition/Fees	3,149,811	230,926	(43,336)	0	0	0	0	0	0	0	0	0	3,337,401	6,230,213
Sales, Services, and Rent	6,198	5	1,018	0	0	0	0	0	0	0	0	0	7,221	29,200
State Aid	0	9,499	0	0	0	0	0	0	0	0	0	0	9,499	6,659,311
Federal	0	837	7,017	0	0	0	0	0	0	0	0	0	7,854	29,000
Cost Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	78,000
Interest	0	14,967	0	0	0	0	0	0	0	0	0	0	14,967	5,000
Other	0	23	861	0	0	0	0	0	0	0	0	0	884	370,757
Revenue	3,308,583	747,136	(19,391)	0	0	0	0	0	0	0	0	0	4,036,328	16,559,981
Expense														
Salaries	642,520	580,153	663,796	0	0	0	0	0	0	0	0	0	1,886,469	9,015,270
Fringe Benefits	302,353	271,697	303,192	0	0	0	0	0	0	0	0	0	877,242	4,474,299
Outside Services	50,345	54,714	76,028	0	0	0	0	0	0	0	0	0	181,087	1,039,522
Advertising	2,170	9,969	33,509	0	0	0	0	0	0	0	0	0	45,648	241,500
Supplies	3,692	6,844	69,219	0	0	0	0	0	0	0	0	0	79,755	190,700
Utilities	176	5,512	28,204	0	0	0	0	0	0	0	0	0	33,892	487,390
Telephone	0	1,373	1,736	0	0	0	0	0	0	0	0	0	3,109	9,000
Postage	0	111	6,292	0	0	0	0	0	0	0	0	0	6,403	30,000
Insurance	71,137	31,652	5,715	0	0	0	0	0	0	0	0	0	108,504	135,000
Travel & Mileage	836	1,640	9,516	0	0	0	0	0	0	0	0	0	11,992	65,396
Tuition Waivers and Dues	7,828	101,509	4,668	0	0	0	0	0	0	0	0	0	114,005	241,000
Library Books & Equipment	45,998	4,155	14	0	0	0	0	0	0	0	0	0	50,167	82,830
Other	1,603	6,189	16,843	0	0	0	0	0	0	0	0	0	24,635	77,000
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	471,074
Expense	1,128,658	1,075,518	1,218,732	0	0	0	0	0	0	0	0	0	3,422,908	16,559,981
Income	2,179,925	(328,382)	(1,238,123)	0	0	0	0	0	0	0	0	0	613,420	0

Alpena Community College
Consolidated Income Statement
For the Three Months Ending September 30, 2023

Description	General	Designated	Auxiliary	Unfunded Pension Liability	Restricted	Loan	Endowment & Scholarship	Plant	Agency	Total
Revenue										
Property Tax	658,502	0	0	0	0	0	0	0	0	658,502
Tuition/Fees	3,337,400	202,056	0	0	0	0	0	84,890	0	3,624,346
Sales, Services, and Rent	7,220	152,854	156,888	0	0	0	0	0	0	316,962
State aid	9,499	0	0	0	0	0	0	0	0	9,499
Local	0	0	0	0	0	0	0	0	0	0
State	0	4,265	0	0	22,076	0	19,717	0	0	46,058
Federal	7,854	0	0	0	1,130,865	391,778	0	0	0	1,530,497
Gifts and Donations	0	123	0	0	33,912	0	0	0	0	34,035
Interest	14,967	0	0	0	0	0	0	0	0	14,967
Other	884	0	112	0	(1,913)	161,637	139,244	511	0	300,475
Total Revenue	4,036,326	359,298	157,000	0	1,184,940	553,415	158,961	85,401	0	6,535,341
Expenditures										
Salaries	1,886,469	71,352	24,414	0	113,517	0	0	0	0	2,095,752
Fringe Benefits	877,242	29,629	5,918	0	53,157	0	0	0	0	965,946
Outside Services	181,087	26,372	8,124	0	8,223	0	0	627,127	0	850,933
Advertising	45,648	0	0	0	654	0	0	0	0	46,302
Supplies	79,755	30,025	2,894	0	23,536	0	0	0	0	136,210
Rental	0	0	0	0	750	0	0	0	0	750
Utilities	33,892	362	2,451	0	0	0	0	0	0	36,705
Telephone	3,109	0	0	0	0	0	0	0	0	3,109
Postage	6,403	0	0	0	0	0	0	0	0	6,403
Insurance	108,504	20,259	0	0	0	0	0	0	0	128,763
Travel & Mileage	11,992	6,010	0	0	3,125	0	0	0	0	21,127
Tuition Waivers	114,004	6,483	1,500	0	860,382	480,307	177,297	0	0	1,639,973
Library Books & Equipment	50,167	39,599	2,356	0	164,733	0	0	463,680	0	720,535
Other	24,635	1,524	0	0	15,107	0	0	0	4,462	45,728
Transfers	0	0	0	0	0	0	0	0	0	0
Total Expenditures	3,422,907	231,615	47,657	0	1,243,184	480,307	177,297	1,090,807	4,462	6,698,236
Net Revenue (Expense)	613,419	127,683	109,343	0	(58,244)	73,108	(18,336)	(1,005,406)	(4,462)	(162,895)
Beginning Net Position	2,555,318	272,499	474,730	(25,807,651)	487,263	0	18,323	28,697,911	20,133	6,718,526
Period Ending Net Position	3,168,737	400,182	584,073	(25,807,651)	429,019	73,108	(13)	27,692,505	15,671	6,555,631

4.098 Personnel Report

New hires, terminations, and status changes from September 2 to October 11, 2023.

New Hires:

- Monika Ehrlich, ESP II Student Success Strategist, effective 09/25/2023.

Re-Hires:

- None.

Transfers:

- None

Resignations:

- None.

Terminations:

- None.

Retirements:

- None.

Name Changes:

- None.

Position Name Changes:

- None.

4.099 Gifts and Grants Report

This report reflects the following activity for pledges and gifts received by ACC and the ACC Foundation between September 11 and October 8, 2023.

Total Donors:	32
New Gifts:	\$186,516.51
Pledge Payments:	\$0.00
New Pledges:	\$0.00