

ALPENA

COMMUNITY COLLEGE

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Office of the Board of Trustees

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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, 2026
Meeting Time: 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 9, 2026

The Alpena Community College Board of Trustees will gather for its regular monthly meeting on Thursday, October 15, 2026. 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, Alpena. The meeting will also 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 from the meeting link:

<https://alpenacc.webex.com/alpenacc/j.php?MTID=m3502142a5fff91758385d6ec26fd7758>

Join by meeting number:

Meeting number (access code): 2430 079 9258

Meeting password: 9MaDirfKT32

Join from a video system or application:

Dial 24300799258@alpenacc.webex.com

You can also dial [173.243.2.68](tel:173243268) and enter your meeting number.

Join by phone:

+1-415-655-0003 US Toll

Access code: 2430 079 9258

Webex attendees are asked to mute their microphones except when speaking 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 15, 2026, 7:00 p.m. regular meeting
400 Donnelly Natural Resources Center, 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 September 17, 2026, Regular 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
 - 3.008 Fiscal Year 2026 Audit Report2
 - 3.009 Five-Year Campus Master Plan and Capital Outlay Request.....3
- 12) Information Items
 - 4.193 Financial Report.....4
 - 4.194 Personnel Report.....9
 - 4.195 Gifts and Grants Report10
- 13) Board Discussion
- 14) New Business
- 15) Suggested Future Agenda Items
- 16) Next Regular Meeting: Thursday, November 19, 2026, 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

3.008 Fiscal Year 2026 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 been engaged to complete the audit of all College financial resources for the year ending June 30, 2026. 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 is currently in the final stages of being completed; College officials anticipate the document will be available for distribution prior to the Board of Trustees meeting on October 15. Once the final audit document is prepared, copies will be distributed to ACC trustees for their review.

3.009 Five-Year Campus Master Plan and Capital Outlay Request 2028-32

On an annual basis the College is required to submit a five-year campus master plan and request 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 draft of the 2028-32 Five-Year Campus Master Plan and Capital Outlay Request contains the following capital outlay project:

The Alpena Community College Center for Student Success is projected to be a 30,000 square foot stand-alone structure situated in the center of campus estimated to cost \$12 million to build and equip. It will include the following components:

- Health and Wellness facility for ACC students
- Indoor space for off-season training/workouts by ACC athletics teams
- Office space for Student clubs and Organizations
- Food service and bookstore space
- Technology hubs and collaboration spaces
- Tutoring, mentoring, and job placement services
- Conference Center with flexible presentation technology and operational design

ACC trustees have received a final version of the 2028-32 Five-Year Campus Master Plan and Capital Outlay Request for their review.

Therefore, the following resolution is proposed:

The Alpena Community College Board of Trustees authorizes College officials to submit the ACC Five-Year Campus Master Plan and Capital Outlay Request 2028-32 to the State Budget Office.

4.193 Financial Report

General Fund Year-to-Year Actual Comparison through September 2026

- The property tax receipts of \$772,084 are \$14,617 more than those for September 2025.
- Tuition/fee receipts of \$4,169,013 are \$207,572 higher than in September 2025, primarily due to the changes in tuition rates and higher billable contact hours.
- State aid for the current year is \$8,850. Regular appropriations payments are expected to begin at the start of the normal state fiscal year in October.
- Instructional expenses are down slightly due to the timing of nursing-related supplies purchases.
- Student Services and the Office of Information Technology (OIT) expenses are down primarily due to administrative reorganizations within those departments.
- Physical plant expenses are lower because maintenance and repair costs incurred to date are below the prior-year level at the same point in the fiscal year.
- Net income through the first three months of the new fiscal year shows a gain of \$1,443,231, which is typical for this time of year, when fall tuition receipts begin to build.

General Fund Comparative Income Statement Year-to-Date through September 2026

- All categories are tracking as expected for this stage of the year except as noted above.

General Fund Month-to-Month Comparison through September 2026

- Supplies expenses increased in September as instructional supply purchases begin to ramp up for the academic year.
- Utilities increased in September as classes resumed and facility utilization increased.
- Expenses in the Other category include credit card processing fees incurred when students pay tuition and fees by credit card. Credit card payment volume was higher this year than during the same period last year, resulting in increased processing fees.
- All categories are in acceptable ranges except as noted above.

Consolidated Income Statement for the first quarter of FY 2027

- The deficit in restricted funds is due to the timing of reimbursement for the solar array grant.
- The deficits in the Loan and Endowment funds are related to the timing of reimbursement for those funds from other sources.
- 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, 2026

Description	YTD Actual FY 2027	YTD Actual FY 2026	YTD Actual Variance
Revenue			
Property Tax	722,084	707,467	14,617
Tuition/Fees	4,169,013	3,961,441	207,572
Sales, Service, and Rent	12,193	9,728	2,465
State Aid	8,850	14,341	(5,491)
Federal	12,927	69,922	(56,995)
Interest	18,654	29,924	(11,270)
Other	24,036	21,798	2,238
Revenue	4,967,757	4,814,621	153,136
Expense			
Instruction	1,534,049	1,555,729	(21,680)
OIT	183,112	263,731	(80,619)
Instruction Support	365,515	364,318	1,197
Student Services	386,849	423,451	(36,602)
Institutional Administration	705,074	692,316	12,758
Physical Plant	349,927	377,009	(27,082)
Expense	3,524,526	3,676,554	(152,028)
Income	1,443,231	1,138,067	305,164
Net Assets - Beginning of Year	3,788,764	2,964,731	824,033
Net Assets - End of Year	5,231,995	4,102,798	1,129,197

Alpena Community College
Comparative Income Statement
General Fund
For the Three Months Ending September 30, 2026

Description	FY 2027 Budget	FY 2027 YTD Actual	FY 2027 Variance	FY 2027 Complete	FY 2026 Complete
Revenue					
Property Tax	3,700,330	722,084	(2,978,246)	19.51%	19.98%
Tuition/Fees	7,632,277	4,169,013	(3,463,264)	54.62%	54.10%
Sales, Services, and Rent	42,000	12,193	(29,807)	29.03%	33.32%
State Aid	6,928,181	8,850	(6,919,331)	0.13%	0.21%
Federal	29,000	12,927	(16,073)	44.58%	241.11%
Cost Recovery	165,670	0	(165,670)	0.00%	0.00%
Interest	40,000	18,654	(21,346)	46.64%	74.81%
Other	16,920	24,036	7,116	142.06%	20.65%
Revenue	18,554,378	4,967,757	(13,586,621)	26.77%	26.64%
Expense					
Salaries	9,994,906	2,009,636	7,985,270	20.11%	20.51%
Fringe Benefits	4,628,819	916,001	3,712,818	19.79%	20.10%
Outside Services	1,272,565	177,046	1,095,519	13.91%	17.42%
Advertising	239,083	39,098	199,985	16.35%	23.26%
Supplies	324,050	30,290	293,760	9.35%	28.93%
Utilities	559,103	26,398	532,705	4.72%	4.39%
Telephone	25,300	7,749	17,551	30.63%	13.60%
Postage	30,000	6,162	23,838	20.54%	20.88%
Insurance	199,500	130,745	68,755	65.54%	73.72%
Travel & Mileage	59,804	11,976	47,828	20.03%	23.99%
Tuition Waivers and Dues	295,000	112,590	182,410	38.17%	52.16%
Library Books & Equipment	75,700	37,954	37,746	50.14%	63.63%
Other	77,000	18,881	58,119	24.52%	23.92%
Transfers	773,548	0	773,548	0.00%	0.00%
Expense	18,554,378	3,524,526	15,029,852	19.00%	20.34%

Description	FY 2027 Budget	FY 2027 YTD Actual
Income	0	1,443,231
Net Assets - Beginning of Year	3,788,764	3,788,764
Net Assets - End of Year	3,788,764	5,231,995

Alpena Community College
Month-to-Month Tracking
General Fund
For the Three Months Ending September 30, 2026

Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD	Budget
Revenue														
Property Tax	144,357	551,427	26,300	0	0	0	0	0	0	0	0	0	722,084	3,700,330
Tuition/Fees	3,847,536	350,466	(28,989)	0	0	0	0	0	0	0	0	0	4,169,013	7,632,277
Sales, Services, and Rent	10,333	825	1,035	0	0	0	0	0	0	0	0	0	12,193	42,000
State Aid	0	8,850	0	0	0	0	0	0	0	0	0	0	8,850	6,928,181
Federal	6,713	5,971	242	0	0	0	0	0	0	0	0	0	12,926	29,000
Cost Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	165,670
Interest	0	11,017	7,637	0	0	0	0	0	0	0	0	0	18,654	40,000
Other	451	2,105	21,481	0	0	0	0	0	0	0	0	0	24,037	16,920
Revenue	4,009,390	930,661	27,706	0	0	0	0	0	0	0	0	0	4,967,757	18,554,378
Expense														
Salaries	665,171	646,036	698,431	0	0	0	0	0	0	0	0	0	2,009,638	9,994,906
Fringe Benefits	303,448	301,733	310,820	0	0	0	0	0	0	0	0	0	916,001	4,628,819
Outside Services	62,459	64,952	49,635	0	0	0	0	0	0	0	0	0	177,046	1,272,565
Advertising	3,446	19,551	16,101	0	0	0	0	0	0	0	0	0	39,098	239,083
Supplies	3,881	9,728	16,681	0	0	0	0	0	0	0	0	0	30,290	324,050
Utilities	335	5,314	20,749	0	0	0	0	0	0	0	0	0	26,398	559,103
Telephone	4,036	3,205	508	0	0	0	0	0	0	0	0	0	7,749	25,300
Postage	0	2,500	3,662	0	0	0	0	0	0	0	0	0	6,162	30,000
Insurance	84,353	0	46,392	0	0	0	0	0	0	0	0	0	130,745	199,500
Travel & Mileage	1,657	6,643	3,676	0	0	0	0	0	0	0	0	0	11,976	59,804
Tuition Waivers and Dues	29,148	72,923	10,518	0	0	0	0	0	0	0	0	0	112,589	295,000
Library Books & Equipment	11,281	21,829	4,844	0	0	0	0	0	0	0	0	0	37,954	75,700
Other	1,136	1,148	16,596	0	0	0	0	0	0	0	0	0	18,880	77,000
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	773,548
Expense	1,170,351	1,155,562	1,198,613	0	0	0	0	0	0	0	0	0	3,524,526	18,554,378
Income	2,839,039	(224,901)	(1,170,907)	0	0	0	0	0	0	0	0	0	1,443,231	0

Alpena Community College

Consolidated Income Statement — General Fund

For the Three Months Ending September 30, 2026

	General	Designated	Auxiliary	Unfunded Pension Liability	Restricted	Loan	Endowment & Scholarship	Plant	Agency	Total
Revenue										
Property Tax	722,084	0	0	0	0	0	0	0	0	722,084
Tuition/Fees	4,169,013	241,235	36,500	0	(2,709)	0	0	96,007	0	4,540,046
Sales, Services, and Rent	12,193	114,775	307,057	0	(12,837)	0	0	0	0	421,188
State aid	8,850	0	0	0	0	0	0	0	0	8,850
Local	0	0	0	0	0	0	0	0	0	0
State	0	6,050	0	0	(633)	0	25,950	0	0	31,367
Federal	12,927	0	0	0	1,072,926	110,442	0	1,305,376	0	2,501,671
Gifts and Donations	0	0	0	0	30,783	0	158,432	0	0	189,215
Interest	18,654	0	0	0	0	0	0	0	0	18,654
Other	24,036	0	7,469	0	0	108,585	0	0	0	140,090
Total Revenue	4,967,757	362,060	351,026	0	1,087,530	219,027	184,382	1,401,383	0	8,573,165
Expenditures										
Salaries	2,009,636	101,694	25,571	0	103,720	0	0	0	0	2,240,621
Fringe Benefits	916,001	42,016	6,766	0	39,045	0	0	0	0	1,003,828
Outside Services	177,046	21,250	15,459	0	602,476	0	0	1,015,940	0	1,832,171
Advertising	39,098	0	0	0	0	0	0	0	0	39,098
Supplies	30,290	23,143	5,516	0	58,142	0	0	0	0	117,091
Rental	0	0	0	0	700	0	0	0	0	700
Utilities	26,398	295	2,707	0	0	0	0	0	0	29,400
Telephone	7,749	0	0	0	0	0	0	0	0	7,749
Postage	6,162	0	0	0	0	0	0	0	0	6,162
Insurance	130,745	31,660	0	0	0	0	0	0	0	162,405
Travel & Mileage	11,976	22,837	0	0	2,641	0	0	0	0	37,454
Tuition Waivers	112,590	7,820	0	0	1,105,807	266,708	239,562	0	0	1,732,487
Library Books & Equipment	37,954	61,920	5,253	0	341,257	0	0	201,652	0	648,036
Other	18,881	1,881	0	0	6,175	0	0	22,440	363	49,740
Transfers	0	0	0	0	17,617	0	0	0	0	17,617
Total Expenditures	3,524,526	314,516	61,272	0	2,277,580	266,708	239,562	1,240,032	363	7,924,559
Net Revenue (Expense)	1,443,231	47,544	289,754	0	(1,190,050)	(47,681)	(55,180)	161,351	(363)	648,606
Beginning Net Position	3,788,761	417,230	634,350	(14,702,933)	1,153,929	0	69,450	35,426,432	9,556	26,796,775
Period Ending Net Position	5,231,992	464,774	924,104	(14,702,933)	(36,121)	(47,681)	14,270	35,587,783	9,193	27,445,381

4.194 Personnel Report

New hires, terminations, and status changes from September 5 to October 1, 2026.

New Hires:

- Eric MacKenzie, Men's Baseball Assistant Coach, effective 09/16/2026.
- Laura Douglas, Director of Alumni Relations, effective 09/28/2026.

Re-Hires:

- None.

Transfers:

- Taylor Tolsdorf, transferred from Women's Soccer Assistant Coach to Women's Soccer Head Coach, effective 09/16/2026.

Resignations:

- Glenn Campbell, Women's Soccer Head Coach, effective 09/16/2026.

Terminations:

- Walter Wiltse, FT Faculty – Utility Arborist, effective 08/21/2026.

Inactive:

- None.

Retirements:

- None.

Name Changes:

- None.

Position Name Changes:

- None.

4.195 Gifts and Grants Report

This report reflects the following activity for pledges and gifts received by the ACC Foundation for the month of September 2026.

Total Donors: 90

Number of Gifts: 129

New Gifts: \$85,869.76