

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

Notice of Regular Meeting

Location of Meeting: Room 400, Charles R. Donnelly Natural Resources Center,
665 Johnson Street, Alpena, Michigan, 49707
Meeting Time: 7:00 p.m.
Meeting Date: Thursday, October 17, 2019
Date of Notice: Friday, October 11, 2019

The Alpena Community College Board of Trustees will gather for its regular monthly meeting on Thursday, October 17, 2019, at 7:00 p.m. Please note that the ACC Board of Trustees has moved its regular monthly meeting date to the third Thursday of each month beginning in October. The meeting will be held in the Roger C. Bauer Board Room, Room 400 of the Charles R. Donnelly Natural Resources Center, 665 Johnson Street.

Alpena Community College provides access for individuals with disabilities to both the Roger C. Bauer Board Room and the Charles R. Donnelly Natural Resources Center. 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 17, 2019, 7:00 p.m.

Roger C. Bauer Board Room, Room 400, Charles R. 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 from the September 18, 2019, 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
 - 2.752 Fiscal Year 2019 Audit Report2
 - 2.753 Local Strategic Value Resolution3
 - 2.754 Capital Outlay/Campus Master Plan Submission8
 - 2.756 Bids: Bus Transportation for Basketball Teams9
 - 2.757 Bids: Snow Plow Pickup Truck11
- 12) Information Items
 - 3.971 Financial Report.....12
 - 3.972 Personnel Report17
 - 3.973 Gifts and Grants Report18
- 13) Board Discussion
- 14) New Business
- 15) Suggested Future Agenda Items
- 16) Next Regular Meeting: Thursday, November 21, 2019; 7:00 p.m.
- 17) Adjournment

2.752 Fiscal Year 2019 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, 2019. 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, 2019 and 2018, and the results of their operations and cash flows, where applicable, for the years then ended in conformity 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 2019 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.

2.753 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)

- (i) The community college has active partnerships with local employers including hospitals and health care providers.

Examples of Adherence

The College maintains active partnerships with employers, including local hospitals and health care providers in the following ways:

- The Health care sector through clinical partnerships with MidMichigan Medical Center - Alpena.
 - Advisory committees with more than a dozen occupational programs, including Nursing and Allied Health.
 - A partnership with UM-Flint and Davenport 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.

Examples of Adherence

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.

- (iii) The community college supports entrepreneurship through a small business assistance center or other training or consulting activities targeted toward small businesses.

Examples of Adherence

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 19 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.

Examples of Adherence

The College supports technological advancement through industry partnerships and advanced technology centers with the following examples:

- The concrete industry through its World Center for Concrete Technology.
 - The utilities sector through its Electrical Power Technology Center.
 - 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.
 - The drone industry through workforce training with the IBEW and local and regional law enforcement agencies.
- (v) The community college has active partnerships with local or regional workforce and economic development agencies.

Examples of Adherence

The College maintains active partnerships with local workforce and economic development agencies in the following ways:

- The College president is a member 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)

- (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.

Examples of Adherence

The College offers dual enrollment, direct credit, and Early College opportunities to K-12s across NE Michigan. In fall semester 2019, 35% of total headcount derived from dual enrollment, direct credit, or early college partnerships with regional K-12s. ACC was up 4.5% percent in credit hours and headcount over the previous fall, one of the top performances among Michigan community colleges.

- (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.

Examples of Adherence

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.

Examples of Adherence

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.

Examples of Adherence

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.

Examples of Adherence

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)

- (i) The community college provides continuing education programming for leisure, wellness, personal enrichment, or professional development.

Examples of Adherence

The College provides continuing education programming and leisure, wellness, personal enrichment, and professional development through the Volunteer Center. Approximately 100 continuing education events per year are provided as community service through the efforts of Volunteer Center staff.

- (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.

Examples of Adherence

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.

Examples of Adherence

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.

Examples of Adherence

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.

Examples of Adherence

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.

2.754 Capital Outlay/Campus Master Plan Submission

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 project proposal recommended by College officials is as follows:

The Charles R. Donnelly Natural Resources and STEM Innovation Center proposes to repurpose NRC to: (1) provide updated technology, a center for STEM inquiry and innovation, student collaboration space, and updated interior and exterior renovations that will allow NRC to continue to be a hub for science education, talent acquisition, and regional prosperity in NE Michigan for decades to come; and (2) provide a base to expand ACC's statewide leadership in drone education and training.

Trustees have received copies of the ACC Five-Year Master Plan 2021-25 for Capital Outlay prepared for submission by the October 31 deadline.

Therefore, the following resolution is proposed:

The Alpena Community College Board of Trustees authorizes staff to submit the ACC Five-Year Master Plan 2021-25 for Capital Outlay to the State Budget Office.

2.756 Bids: Bus Transportation for Basketball Teams

Alpena Community College solicited bids for providing bus transportation to away games for the men’s and women’s basketball teams.

Two vendors replied to the College’s RFP. The results of those responses are as follows:

Vendor	Location	Season Cost
Air Bear Travel	Cheboygan, MI	\$21,991.00
Compass Coach	Cedar Springs, MI	\$28,698.55

Following is a breakdown of the costs associated with each vendor.

**Bus Bids
Men’s and Women’s Basketball 2019-20 Season**

Date	Destination	Air Bear Travel	Compass Coach
11/2/2019	Mid Michigan CC	—	[package]
11/8/2019	KVCC Tournament (vs. KVCC)	—	[package]
11/9/2019	KVCC Tournament (vs. Lake Michigan CC)	—	[package]
11/18/2019	Lake Superior State	\$1,825.00	[package]
11/25/2019	Bay College (Escanaba)	\$1,720.00	[package]
12/7/2019	Muskegon CC	—	[package]
1/8/2020	Oakland CC	\$2,500.00	[package]
1/15/2020	Henry Ford CC	—	[package]
1/25/2020	Delta CC	\$2,650.00	[package]
1/27/2020	St. Clair County CC	\$2,650.00	[package]
2/1/2020	Wayne County CC	\$2,750.00	[package]
2/15/2020	Mott CC	\$2,125.00	[package]
2/19/2020	Schoolcraft	\$3,125.00	[package]
2/27/2020	Macomb CC	\$2,646.00	[package]

Total: \$21,991.00 \$28,698.55

Notes:

- Air Bear Travel cost does not include accommodations for driver.
- Blank costs for Air Bear Travel indicate no busses available.
- Compass Coach cost priced as a package. Does not include hotel accommodations for driver. Rate calculated at \$4.85/mile.

Appropriate College staff have reviewed the bids and recommend accepting the bid submitted by Compass Coach because the vendor can provide bus services for all required trips.

Therefore, the following resolution is proposed:

The Board of Trustees authorizes appropriate College officials to contract with Compass Coach of Cedar Springs, Michigan, to provide bus transportation for basketball team travel for the 2019-20 season.

2.757 Bids: Snow Plow Pickup Truck

The College periodically purchases pickup trucks to perform a variety of tasks around the Alpena Campus. During the winter months these trucks can be used as snow plowing trucks to ensure the parking lots and sidewalks are sufficiently clear for the safety of our staff and students.

Facility Management proposes that the College solicit bids for a new light duty 4x4 truck with an 8' box, minimum payload of 2,800 lbs., 6-speed automatic transmission, V8 gas engine, towing package, and suitable for snow plowing.

Vendor	Location	Year	Description	Price
Alcona Motors	Lincoln, MI	2020	Chevrolet Silverado 2500HD 4X4 Regular Cab	\$33,241.00
Berger Chevrolet	Grand Rapids, MI	2019	Chevrolet Silverado 2500HD 4WD Double Cab	\$30,759.00
Cliff Anschuetz	Alpena, MI	2020	Chevrolet Silverado 2500HD Regular Cab	\$29,790.60
Gorno Ford	Woodhaven, MI	2019	Ford F-Series SDF250 4X4 Regular Cab	\$30,925.00
Thunder Bay Chrysler	Alpena, MI	2019	Dodge RAM 2500 4X4 Regular Cab Long Box	\$37,032.00

Appropriate College staff have reviewed the bids and are recommending the low bid of \$29,790.60 from Cliff Anschuetz of Alpena, Michigan.

Therefore, the following resolution is proposed:

The Board of Trustees authorizes appropriate College officials to purchase a 2020 Chevrolet Silverado 2500HD regular cab pickup truck from Cliff Anschuetz Chevrolet of Alpena, Michigan, for a price not to exceed \$29,790.60.

3.973 Financial Report

Monthly General Fund Revenue and Expense through September 2019 (Year to Year Actual Comparison)

- The property tax receipts of \$525,175 are \$3,733 less than those for September 2018. This is due to timing of the collection of taxes.
- Tuition/fee receipts of \$3,257,293 are \$205,418 more primarily due to higher than expected enrollments and an increase in tuition rates.
- State aid for the current year is zero because of the normal start month of October.
- Instruction is less than last year due to two retirements and lower part-time instruction costs.
- OIT is up due to a significant increase in software maintenance costs and timing of information processing costs.
- Instruction Support is up due to salary and fringe benefit increases and timing of payout for retirees.
- Student services cost are up due to scholarships being up more than \$13,000 and a shifting of clerical responsibilities from word processing.
- Institutional administration increased due to normal salary and fringe benefit increases.
- Physical plant rose because of the addition of the Alpena police presence on campus of \$21,250 while utilities were lower due to timing of invoices.
- Net income through the third month of the new fiscal year shows as a gain of \$181,098, which is typical for this time of year, when fall tuition receipts have built up.

Monthly General Fund Revenue and Expense through September 2019 (Budget to Actual Comparison)

- Tuition waivers are up due to the earlier processing of scholarships this year.
- Library books and equipment upsurge is caused by the sizable increase in software cost in information processing of \$18,000.
- All other categories are in acceptable ranges for this stage of the year.

General Fund Month to Month Comparison through September 2019

- There were three payrolls processed in August and payments were made for adjunct instructors, ESP II longevity and cash-in-lieu of health insurance in September.
- All other Month-to-Month comparisons are tracking as expected.

Consolidated Income Statement for the first quarter of FY 2020

- The deficit in Plant is due to not recording income against the renovation expenses for Van Lare Hall project. The College will start recording income next month.
- 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, 2019

Description	YTD Actual FY 2020	YTD Actual FY 2019	YTD Variance
Revenue			
Property Tax	525,175	528,908	(3,733)
Tuition/Fees	3,257,293	3,051,875	205,418
Sales,Service,and Rent	5,035	4,345	690
State Aid	0	2,306	(2,306)
Local	0	0	0
State	0	0	0
Federal	20,020	20,436	(416)
Donations	0	0	0
Interest	3,726	124	3,602
Other	1,005	740	265
Revenue	3,812,254	3,608,734	203,520
Expense			
Instruction	1,609,100	1,664,544	(55,444)
OIT	390,073	343,226	46,847
Public Service	0	0	0
Instruction Support	343,046	320,292	22,754
Student Services	405,530	387,573	17,957
Institutional Administration	562,098	556,591	5,507
Physical Plant	321,309	313,283	8,026
Expense	3,631,156	3,585,509	45,647
Income	181,098	23,225	157,873
Net Assets - Beginning of Year	1,484,515	1,276,404	0
Net Assets - End of Year	1,665,613	1,299,629	157,873

Alpena Community College
Comparative Income Statement
General Fund
For the Three Months Ending September 30, 2019

Description	FY 2020	FY 2020	FY 2020	FY 2020	FY 2019
	Budget	YTD Actual	Variance	Complete	Complete
Revenue					
Property Tax	2,673,241	525,175	(2,148,066)	19.65%	20.26%
Tuition/Fees	6,033,082	3,257,293	(2,775,789)	53.99%	51.61%
Sales, Services, and Rent	22,000	5,035	(16,965)	22.89%	22.87%
State Aid	5,916,080	0	(5,916,080)	0.00%	0.04%
Federal	57,780	20,020	(37,760)	34.65%	32.38%
Donations	69,415	0	(69,415)	0.00%	0.00%
Interest	2,500	3,726	1,226	149.04%	4.96%
Other	7,200	1,005	(6,195)	13.96%	10.28%
Revenue	14,781,298	3,812,254	(10,969,044)	25.79%	24.86%
Expense					
Salaries	8,053,195	2,008,622	6,044,573	24.94%	25.34%
Fringe Benefits	3,941,328	902,182	3,039,146	22.89%	23.70%
Outside Services	748,686	286,827	461,859	38.31%	35.31%
Advertising	177,000	65,775	111,225	37.16%	32.15%
Supplies	242,720	45,503	197,217	18.75%	14.84%
Rental	2,500	0	2,500	0.00%	0.00%
Utilities	480,390	18,794	461,596	3.91%	5.64%
Telephone	55,000	4,107	50,893	7.47%	10.01%
Postage	37,500	7,838	29,662	20.90%	16.36%
Insurance	140,000	93,261	46,739	66.62%	67.61%
Travel & Mileage	95,162	12,575	82,587	13.21%	23.89%
Tuition Waivers	222,000	128,271	93,729	57.78%	52.93%
Library Books & Equipment	99,870	47,920	51,950	47.98%	29.66%
Other	115,000	9,483	105,517	8.25%	6.40%
Transfers	370,947	0	370,947	0.00%	0.00%
Expense	14,781,298	3,631,158	11,150,140	24.57%	24.70%

Fiscal Year Description	FY 2020	FY 2020
	Budget	YTD Actual
Income	0	181,096
Net Assets - Beginning of Year	1,484,515	1,484,515
Net Assets - End of Year	1,484,515	1,665,611

Alpena Community College
General Fund Month to Month Tracking
For the Three Months Ending September 30, 2019

Description	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	YTD	Budget
Revenue														
Property Tax	117,013	389,731	18,432	0	0	0	0	0	0	0	0	0	525,176	2,673,241
Tuition/Fees	3,057,548	257,825	(58,081)	0	0	0	0	0	0	0	0	0	3,257,292	6,033,082
Sales, Services, and Rent	3,875	695	465	0	0	0	0	0	0	0	0	0	5,035	22,000
State Aid	0	4,099	(4,099)	0	0	0	0	0	0	0	0	0	0	5,916,080
Federal	3,157	4,866	11,997	0	0	0	0	0	0	0	0	0	20,020	57,780
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	69,415
Interest	0	1,779	1,948	0	0	0	0	0	0	0	0	0	3,727	2,500
Other	110	35	860	0	0	0	0	0	0	0	0	0	1,005	7,200
Revenue	3,181,703	659,030	(28,478)	0	0	0	0	0	0	0	0	0	3,812,255	14,781,298
Expense														
Salaries	575,113	809,234	624,275	0	0	0	0	0	0	0	0	0	2,008,622	8,053,195
Fringe Benefits	264,595	352,505	285,081	0	0	0	0	0	0	0	0	0	902,181	3,941,328
Outside Services	224,004	23,107	39,715	0	0	0	0	0	0	0	0	0	286,826	748,686
Advertising	6,771	26,103	32,901	0	0	0	0	0	0	0	0	0	65,775	177,000
Supplies	19,459	10,741	15,303	0	0	0	0	0	0	0	0	0	45,503	242,720
Rental	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500
Utilities	193	828	17,773	0	0	0	0	0	0	0	0	0	18,794	480,390
Telephone	0	363	3,744	0	0	0	0	0	0	0	0	0	4,107	55,000
Postage	144	1,491	6,203	0	0	0	0	0	0	0	0	0	7,838	37,500
Insurance	66,260	2,700	24,302	0	0	0	0	0	0	0	0	0	93,262	140,000
Travel & Mileage	1,302	6,455	4,818	0	0	0	0	0	0	0	0	0	12,575	95,162
Tuition Waivers	36,927	77,753	13,591	0	0	0	0	0	0	0	0	0	128,271	222,000
Library Books & Equipment	37,169	5,518	5,232	0	0	0	0	0	0	0	0	0	47,919	99,870
Other	0	2,840	6,643	0	0	0	0	0	0	0	0	0	9,483	115,000
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	370,947
Expense	1,231,937	1,319,638	1,079,581	0	0	0	0	0	0	0	0	0	3,631,156	14,781,298
Income	1,949,766	(660,608)	(1,108,059)	0	0	0	0	0	0	0	0	0	181,099	0

Alpena Community College
Consolidated Income Statement
For the Three Months Ending September 30, 2019

Description	General	Designated	Auxiliary	Unfunded Pension Liability	Restricted	Loan	Endowment & Scholarship	Plant	Agency	Total
Revenue										
Property Tax	525,175	0	0	0	0	0	0	0	0	525,175
Tuition/Fees	3,257,293	185,245	0	0	(29,680)	0	0	100,492	0	3,513,350
Sales, Services, and Rent	5,035	17,173	495,088	0	(13,155)	0	0	0	0	504,141
State aid	0	0	0	0	0	0	0	0	0	0
Local	0	0	0	0	21,509	0	0	0	0	21,509
State	0	0	0	0	0	0	1,773	0	0	1,773
Federal	20,020	0	0	0	1,349,768	706,036	0	0	0	2,075,824
Donations	0	1,167	0	0	2,672	0	89,073	14,304	420	107,636
Interest	3,726	0	0	0	0	0	0	0	0	3,726
Other	1,005	0	(14,610)	0	0	147,685	0	17	1,184	135,281
Total Revenue	3,812,254	203,585	480,478	0	1,331,114	853,721	90,846	114,813	1,604	6,888,415
Expenditures										
Salaries	2,008,622	66,210	52,687	0	106,522	0	0	0	0	2,234,041
Fringe Benefits	902,182	25,346	19,273	0	43,769	0	0	0	0	990,570
Outside Services	286,827	7,262	20,901	0	5,308	0	0	279,886	0	600,184
Advertising	65,775	0	169	0	0	0	0	0	0	65,944
Supplies	45,503	5,065	276,151	0	21,781	0	0	0	0	348,500
Utilities	18,794	194	1,568	0	0	0	0	0	0	20,556
Telephone	4,107	0	0	0	0	0	0	0	0	4,107
Postage	7,838	170	8,046	0	0	0	0	0	0	16,054
Insurance	93,261	21,031	0	0	0	0	0	0	0	114,292
Travel & Mileage	12,575	2,324	45	0	30,708	0	0	0	0	45,652
Tuition Waivers	128,271	7,176	0	0	1,130,759	853,721	76,498	0	0	2,196,425
Library Books & Equipment	47,920	31,225	301	0	6,576	0	0	42,045	0	128,067
Other	9,483	746	54	0	1,712	0	0	9,234	2,148	23,377
Total Expenditures	3,631,158	166,749	379,195	0	1,347,135	853,721	76,498	331,165	2,148	6,787,769
Net Revenue (Expense)	181,096	36,836	101,283	0	(16,021)	0	14,348	(216,352)	(544)	100,646
Beginning Net Position	1,484,515	102,777	159,142	(27,697,133)	107,559	0	20,664	18,045,531	0	(7,776,945)
Period Ending Net Position	1,665,611	139,613	260,425	(27,697,133)	91,538	0	35,012	17,829,179	(544)	(7,676,299)

3.974 Personnel Report

New hires, terminations, and status changes from September 11 to October 11, 2019.

New Hires:

- None.

Transfers:

- None.

Resignations:

- None.

3.975 Gifts and Grants Report

This report reflects the following activity for pledges and gifts received by ACC and the ACC Foundation between September 11, 2019 and October 8, 2019.

Total Donors:	43
New Gifts:	\$39,230.00
Pledge Payments:	\$3,928.00
New Pledges:	\$0.00