

MCCBOA SURVEY  
SUMMER 2014 WORKSHOP

PLEASE RETURN TO LILLIAN FRICK

Requested by: LMC Morgan Callahan How are you recording the MPERS UAAL?

COMMUNITY COLLEGE	Are you including with July + Aug. Appropriation Accrual		
Alpena Community College	No		
Bay De Noc Community College			
Delta College	Yes		
Glen Oaks Community College	YES		
Gogebic Community College			
Grand Rapids Community College	Appropriation accrual, retirement exp/accrual		
Henry Ford Community College	General Fund Appropriation / Accrual		
Jackson Community College	Yes Revenue + Expense		
Kalamazoo Valley CC	Accrual, ref expense		
Kellogg Community College	YES		
Kirtland Community College	Restricted - accrued		
Lake Michigan College	Restricted fund - accrued		
Lansing Community College			
Macomb Community College			
Mid Michigan Community College	Appropriation, Ret Exp.		
Monroe County CC			
Montcalm Community College	Through a suspense acct.		
Mott Community College	Restricted - Accrued July + Aug.		
Muskegon Community College	Yes		
North Central Michigan College	Restricted fund - in and out. Including w/accrual.		
Northwestern Michigan College	Restricted Fund, accrued July + Aug.		
Oakland Community College	Accrued July/Aug appropriation/exp.		
Schoolcraft College	Same →		
Southwestern Michigan College			
St. Clair County CC			
Washtenaw Community College	Restricted Fund, yes accrued July & Aug appropriation		
Wayne County Community College	GP appropriation accrual		
West Shore Community College			