



## REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES

TUESDAY, AUGUST 17, 2021  
6:00 PM

**Via video/teleconference pursuant to the Open Meetings Act procedures announced by Governor Abbot**

Notice is hereby given that the Board of Trustees of the Alamo Community College District will conduct a Regular Board Meeting of the Board via Telephonic and Video Conference on Tuesday, August 17, 2021. The Board meeting will convene in open session at 6:00 PM.

### NOTICE CONCERNING PUBLIC ACCESS

As permitted by the Texas Governor's declaration on March 16, 2020, governmental bodies may conduct meetings by telephone or video conference to advance the public health goal of limiting face-to-face meetings. The Board's Meeting on August 17, 2021 will be accessible to the public and allow the public to participate via telephone and video audio conference. Any member of the public may participate in the Regular Board Meeting by clicking the link <https://alamo.zoom.us/j/94662297478> or by calling telephone number 1-346-248-7799, and entering Webinar ID: 946 6229 7478 when prompted. Additionally, the Board members, Chancellor, participating staff and attorneys will participate by video conference to facilitate the roll call, quorum, and any executive session. The Regular Board Meeting will not be conducted from any physical location of the College District.

An electronic copy of the agenda packet that the Board will consider is posted at <https://meetings.boardbook.org/Public/Organization/679>. The meeting will be recorded and available to the public after the meeting.

This Regular Board Meeting of the Board of Trustees, being held for the reasons listed below, is authorized in accordance with the Texas Government Code, §§ 551.001 - 551.146. Verification of Notice of Meeting and Agenda are on file in the Office of the Chancellor. Executive Session, if required, is authorized by Chapter 551 and will be conducted prior to the conclusion of the meeting. If it is decided during the course of the meeting that discussion of any item listed on the agenda should be held in Executive Session, the Board will convene in Executive Session in accordance with Tex. Govt. Code §§ 551.071 - 551.087. In order to vote on items discussed in Executive Session, the Board of Trustees must take action in the open portion of the meeting on items discussed in the Executive Session. The Board will consider, discuss, and take appropriate action regarding the following items:

### AGENDA

1. CALL TO ORDER
2. CERTIFICATION AND POSTING
3. ROLL CALL
4. PLEDGE OF ALLEGIANCE
5. INVOCATION

Edlyn de Oliveira, Palo Alto College

## 6. **RECOGNITIONS**

A. Alamo Colleges District Employee of the Month (August) - St. Philip's College

## 7. **NEW BUSINESS**

A. Discussion and Possible Action on Letter of Support for Dr. Yvonne Katz to Serve as an Association of Community College Trustees (ACCT) Board Governance and Bylaws Committee Member

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## 8. **CITIZENS TO BE HEARD**

A. Registration: A Citizen to be Heard is required to email Sandra Torres, Board Liaison, at storres304@alamo.edu by 5:00 pm on August 17, 2021 to register to speak by providing his/her name, the name of the organization if speaking on behalf of an organization, and the agenda item number as to which the Citizen will speak. Staff will contact the citizen to ensure they are able to participate via the zoom link and telephone number provided on the agenda. Individuals will have a three-minute time period. State law limits Trustee response to public comments.

## 9. **CHANCELLOR'S REPORT**

A. Presidents Update on Student Success Initiatives

B. Palo Alto College Performance Update

8

**Presenter:** Dr. Robert Garza

C. Four Disciplines of Execution (4DX) Report & Wildly Important Goal Presentation: Palo Alto College Counseling Services

56

**Presenter:** Dr. Robert Garza, Andrea Flores and Rhona O'Caná

D. Program Highlights - Palo Alto College: The Perfect Storm: Merging OER and ePortfolio

64

**Presenter:** Dr. Robert Garza, Edlyn de Oliveira, Dr. Melissa Elston, Tina Mesa and Suzel Molina

E. Executive Faculty Council Quarterly Report

70

**Presenter:** Cindy Katz

## 10. **STUDENT SUCCESS COMMITTEE, *Clint Kingsbery, Chair***

A. Strategic Enrollment Management

77

**Presenter:** Dr. Adelina Silva and Gilberto Becerra

B. The Student Parent Initiative

87

**Presenter:** Dr. Adelina Silva, Dr. Rodell Asher and Dr. Harold Whitis

C. Discussion and Possible Action on the Approval of Palo Alto College Associate of Applied Science Degree in Dental Hygiene

97

**Presenter:** Dr. Robert Garza

D. Report and Possible Discussion on Current and Future Student Success Considerations

## 11. **LEGISLATIVE COMMITTEE, *Joe Alderete, Jr., Chair***

A. Special Session Update

**Presenter:** Priscilla Camacho

B. Legislative Report

117

**Presenter:** Priscilla Camacho

C. Report and Possible Discussion on Current and Future Legislative Considerations

## 12. **AUDIT, BUDGET AND FINANCE COMMITTEE, *Roberto Zarate, Chair***

A. Discussion and Possible Action on Fiscal Year 2021-2022 All Funds Budget

119

**Presenter:** Shayne West

B. Discussion and Possible Action on FY2018-20 Financial Reports for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College

134

**Presenter:** Patrick Vrba

C. Discussion and Possible Action by the Board of Trustees for consideration and approval of a Resolution providing for the defeasance and calling for

309



redemption certain currently outstanding obligations designated as "Alamo Community College District Limited Tax Bonds, Series 2012" directing that the Board Secretary, or a designee thereof, effectuate the redemption of these obligations; authoring the execution of agreements in relation thereto, including an Escrow Agreement; and other matters in connection therewith

**Presenter:** Tracey Bedwell

D. Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2021-2022 346

**Presenter:** Tracey Bedwell

E. Discussion and Possible Action on the Purchase of Executive Recruitment Services 369

**Presenter:** Linda Boyer-Owens and Gary O'Bar

F. Discussion and Possible Action on the 2021 Annual Risk Assessment and the Proposed Fiscal 2022 Internal Audit Plan 377

**Presenter:** Frank Cortez

G. Report and Possible Discussion on Current and Future Audit, Budget and Finance Considerations

### 13. **BUILDING, GROUNDS AND SITES SELECTION COMMITTEE, Anna U. Bustamante, Chair**

A. Discussion and Possible Action to Approve the Preventive Maintenance Plan for FY22-FY24 388

**Presenter:** Dr. Diane Snyder and Greg McClure

B. Overview of Construction Minute Order Actions 419

**Presenter:** Lacy Hampton and Greg McClure

C. Discussion and Possible Action on Amending the Guaranteed Maximum Price for the Alamo Colleges District - San Antonio College (SAC) Early Child Care and Micronauts Center, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC (CSP-18C-005) 436

**Presenter:** Lacy Hampton

D. Discussion and Possible Action on Amending the Guaranteed Maximum Price (GMP) and Extension of the Construction Manager at Risk Construction Time Schedule for the Alamo Colleges District - St. Philip's College (SPC) Bowden Replacement Building Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Skanska USA Building, Inc. (CSP 18C-005) 440

**Presenter:** Lacy Hampton

E. Discussion and Possible Action to Renew the Interlocal Agreement with Texas A&M Engineering Station (TEES) Providing for the Purchase of Energy Savings Services 443

**Presenter:** Greg McClure

F. Discussion and Possible Action for the Purchase of Construction Services for an Amphitheatre for Palo Alto College 449

**Presenter:** Greg McClure and Dr. Robert Garza

G. Discussion and Possible Action on Amending and Extending the Facilities Lease Agreement with New Frontiers Public School, Inc. for the Frank L. Madla Early College High School at Palo Alto College 457

**Presenter:** Dr. Robert Garza

H. Report and Possible Discussion on Current and Future Building, Grounds and Sites Selection Considerations

### 14. **WORKFORCE DEVELOPMENT COMMITTEE, Gloria Ray, Chair**

A. Report and Possible Discussion on Current and Future Workforce Development Considerations

### 15. **POLICY AND LONG-RANGE PLANNING COMMITTEE, Dr. Lorraine Pulido, Chair**

A. Report and Possible Discussion on Current and Future Policy and Long-Range Planning Considerations

16. **LEGAL AFFAIRS COMMITTEE, *Leslie Sachanowicz, Chair***

A. Report and Possible Discussion on Current and Future Legal Affairs Considerations

17. **PERSONNEL**

A. Discussion and Possible Action on the Employment Contract of the District Director of Internal Audit

B. Discussion and Possible Action on Appointment of Administrators 484

**Presenter:** Linda Boyer-Owens

C. Discussion and Possible Action on Appointment of Full Time Faculty 489

**Presenter:** Linda Boyer-Owens

18. **CONSENT AGENDA**

A. **Discussion and Possible Acton on Consent Agenda Items** 497

1) **Approval of Board Meeting Minutes**

a. Discussion and Possible Action on Approval of Minute of the Regular Board Meeting on July 27, 2021 498

b. Discussion and Possible Action on Approval of Minute of the Committee of the Whole Board Meeting on July 20, 2021 513

c. Discussion and Possible Action on Approval of Minute of the Special Board Meeting/Budget Retreat on July 17, 2021 524

2) Internal Audit Department Monthly Activity Report 529

3) Discussion and Possible Action on Acceptance of Private Gifts to the Alamo Colleges Foundation and Alamo Colleges District 530

4) Department of Public Safety Monthly Clery Act Activity Report 543

5) Discussion and Possible Action on Approval of Federal College Work Study (FCWS) Report 548

6) **CONSENT AGENDA FISCAL SERVICES REPORTS**

a. Discussion and Possible Action on Monthly Contracts Report 550

b. Discussion and Possible Action on Monthly Grants and Contracts Report 552

c. Discussion and Possible Action on Approval of Construction Reports 569

d. Capital Improvement Program (CIP) Executive Summary 576

e. Discussion and Possible Action on Approval of Financial Reports 580

f. Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of \$100,000 587

19. **EXECUTIVE SESSION**

A. The Board may go into Executive Session to deliberate on any item referenced in this agenda for open session or executive session based on the following potential exceptions under the Act.

B. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorney(s) to seek their advice on any matter(s) in which the duty of the attorney(s) to seek their advice on any matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

C. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorney(s) about pending and threatened litigations.

D. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorney(s) about pending EEOC charges.

E. Pursuant to §551.072, Texas Government Code, the Board may deliberate the purchase, exchange, lease or value of real property, including without limitation, a proposed sale of a real property interest by an affiliate, a property acquisition opportunity, and roadway extension and sewer infrastructure matters relating to the Northwest Education & Training

Center property.

F. Pursuant to §551.073, Texas Government Code, the Board may deliberate regarding a negotiated contract for a prospective gift or donation.

G. Pursuant to §551.074, Texas Government Code, the Board may deliberate the appointment, employment, evaluation, reassignment, duties, performance of duties, discipline, or dismissal of a public officer or employee(s), including, without limitation, the duties and contract of the Chancellor and District Director of Internal Audit.

H. Any action on these matters will be taken in Open Session

**20. RECONVENE OPEN MEETING**

A. Discussion and Possible Action on Items Discussed in Executive Session.

**21. SETTING OF NEXT MEETING DATE**

A. Regular Meeting of the Alamo Colleges Board of Trustees is scheduled for September 21, 2021

**22. ADJOURNMENT**

POSTED AT THE  
ALAMO COMMUNITY COLLEGE DISTRICT WEBSITE  
<https://www.alamo.edu/about-us/leadership/board-of-trustees/board-meetings/>  
POSTED AT 5:00 PM ON THIS 13TH DAY OF AUGUST 2021

*This meeting will not be conducted at a physical location.*

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Dr. Mike Flores  
Chancellor

**Discussion and Possible Action on Letter of Support for Trustee Dr. Yvonne Katz to Serve as an Association of Community College Trustees (ACCT) Board Governance and Bylaws Committee Member**

Presented to the Board for approval on August 17, 2021

**“The Alamo Colleges Board of Trustees authorizes issuance of a Letter of Support for Trustee Dr. Yvonne Katz to serve as an Association of Community College Trustees (ACCT) Board Governance and Bylaws Committee Member, substantially in the form attached.”**

**PURPOSE**

To authorize issuance a Letter of Support for Trustee Dr. Yvonne Katz to serve as an Association of Community College Trustees (ACCT) Board Governance and Bylaws Committee Member

**BACKGROUND**

Members of the College District Board of Trustees believe that the work of the Association of Community College Trustees makes a significant contribution to advancing the interests of community colleges and supports participation in its various functions. The Board therefore supports the service of Dr. Katz with the ACCT Board Governance and Bylaws Committee.

**IMPLICATIONS**

|                         |                                    |
|-------------------------|------------------------------------|
| <b>Financial:</b>       | None                               |
| <b>Strategic Plan:</b>  | Goal II – Supports Student Success |
| <b>Human Resources:</b> | None                               |
| <b>Attachment:</b>      | Letter of Support                  |

|                                              |      |
|----------------------------------------------|------|
| Dr. Gene Sprague, Chair<br>Board of Trustees | Date |
|----------------------------------------------|------|



ALAMO  
COLLEGES  
DISTRICT

*Board of Trustees*

August 17, 2021

Dr. Gene Sprague

*Chair*

District 6

Association of Community College Trustees

1233 20<sup>th</sup> Street NW, Suite 301

Washington, DC 20036

Dr. Yvonne Katz

*Vice Chair*

District 7

Mr. Noah Brown,

Clint Kingsbery

*Secretary*

District 8

The Alamo Colleges District Board of Trustees hereby supports Dr. Yvonne Katz' service as an Association of Community Colleges Trustees (ACCT) Board Governance and Bylaws Committee Member for two years. She is a valuable leader and will undoubtedly continue to be an asset to ACCT.

Gloria Ray

*Assistant Secretary*

District 2

We support the mission and vision of ACCT and appreciate your efforts to strengthen the community college board governance to achieve the educational and economic goals of the nation. Thank you for your consideration in appointing Dr. Katz to the Board Governance and Bylaws Committee.

Joe Alderete, Jr.

District 1

Anna U. Bustamante

District 3

Dr. Lorraine Pulido

District 4

Respectfully,

Roberto Zárate

District 5

Dr. Gene Sprague, Chairman

Alamo Colleges District

Board of Trustees

Leslie Sachanowicz

District 9

Aja Leija

*Student Trustee*



ALAMO COLLEGES DISTRICT  
Palo Alto College

# Palo Alto College

## Performance Update



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

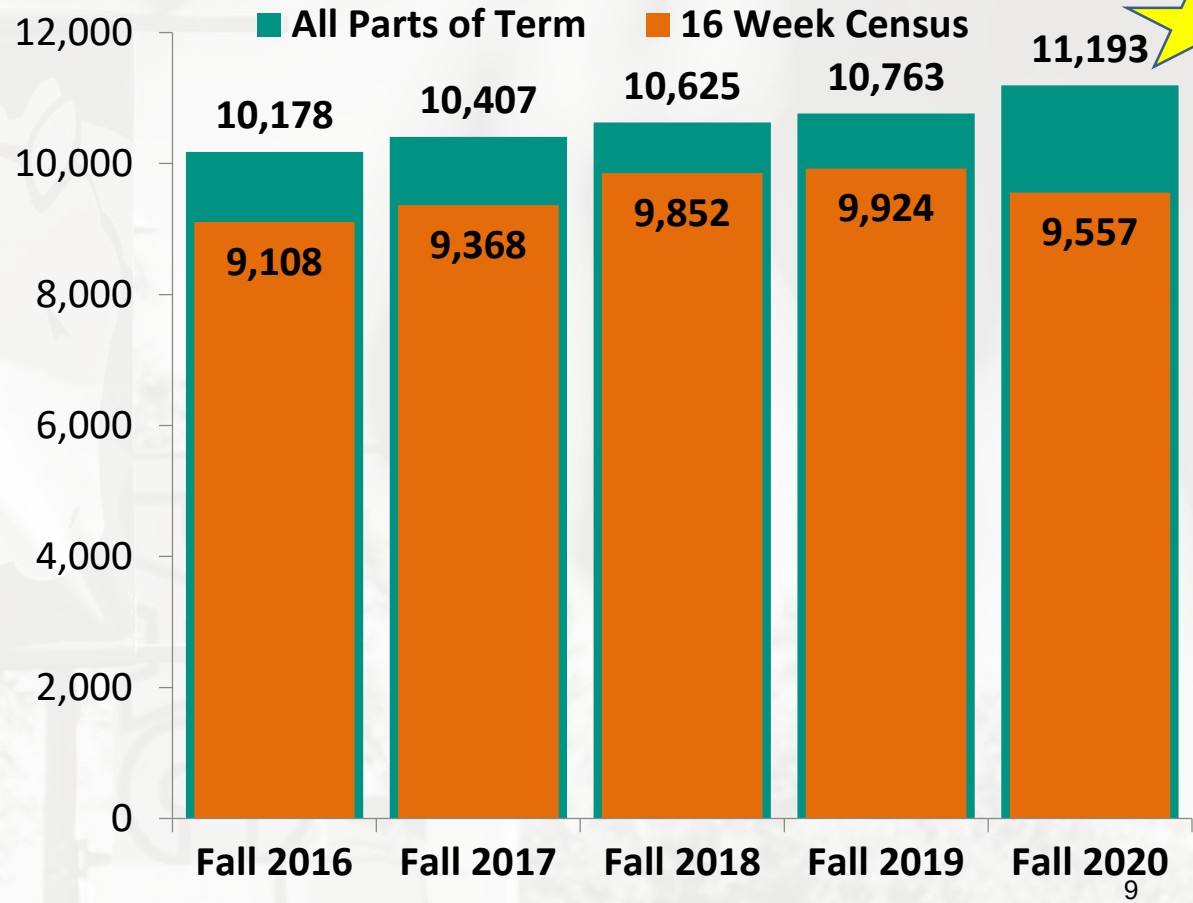


Achieving the Dream  
LEADER COLLEGE  
OF DISTINCTION





# Fall Headcount Enrollment





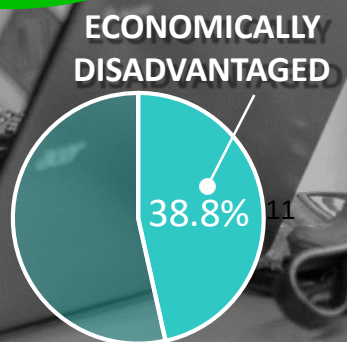
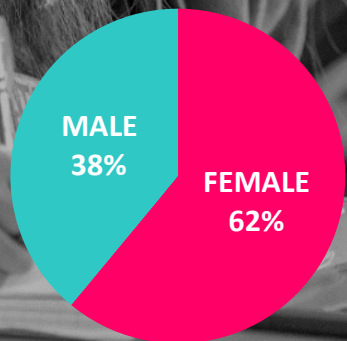
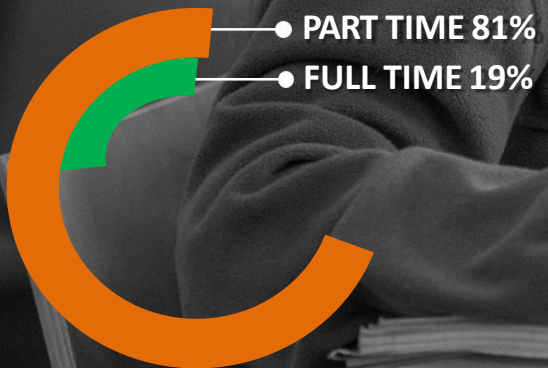
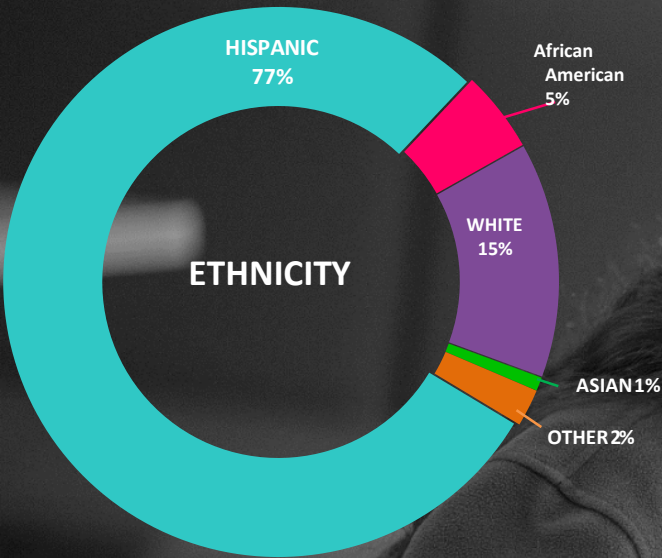
# Enrollment by Student Type - All Parts of Term

| Student Type | Fall 2019     | Fall 2020     | % Change     |
|--------------|---------------|---------------|--------------|
| FTIC         | 1,767         | 2,045         | +15.7%       |
| Transfer     | 773           | 405           | -47.6%       |
| Dual Credit  | 2,789         | 2,876         | +3.1%        |
| Continuing   | 5,434         | 5,876         | +8.1%        |
| <b>Total</b> | <b>10,763</b> | <b>11,193</b> | <b>+4.0%</b> |

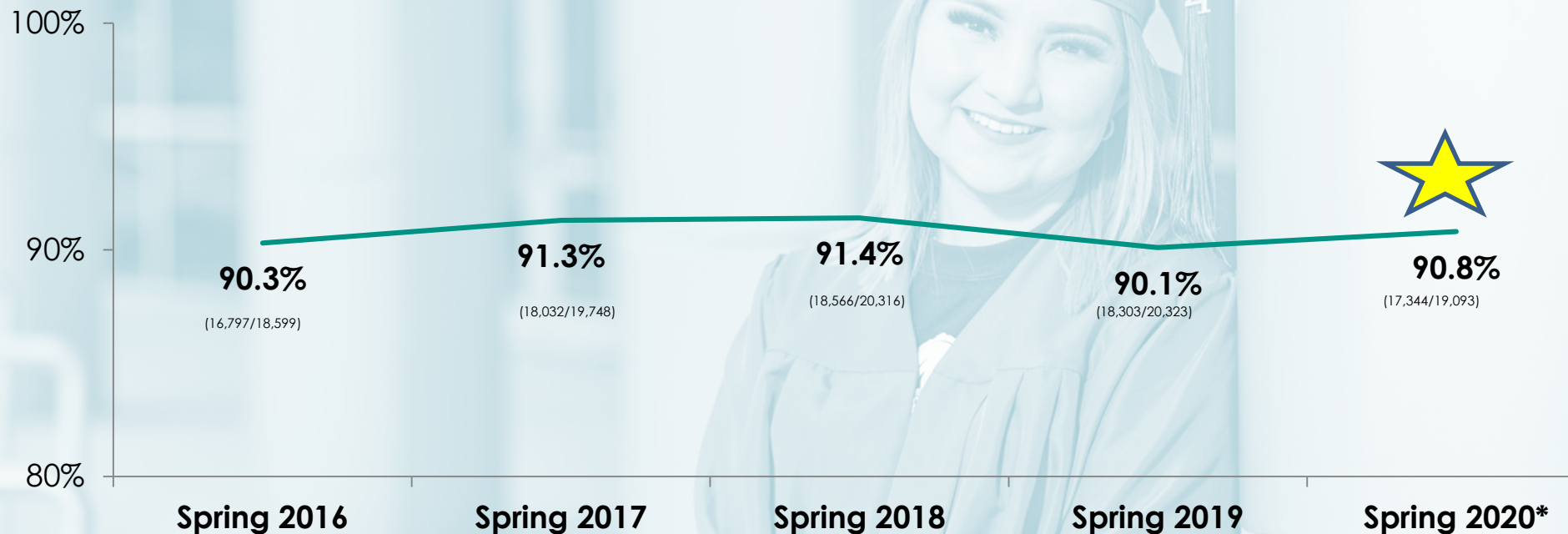




# Student Profile Fall 2020



# Course Completion - Spring Terms



\*Preliminary

12



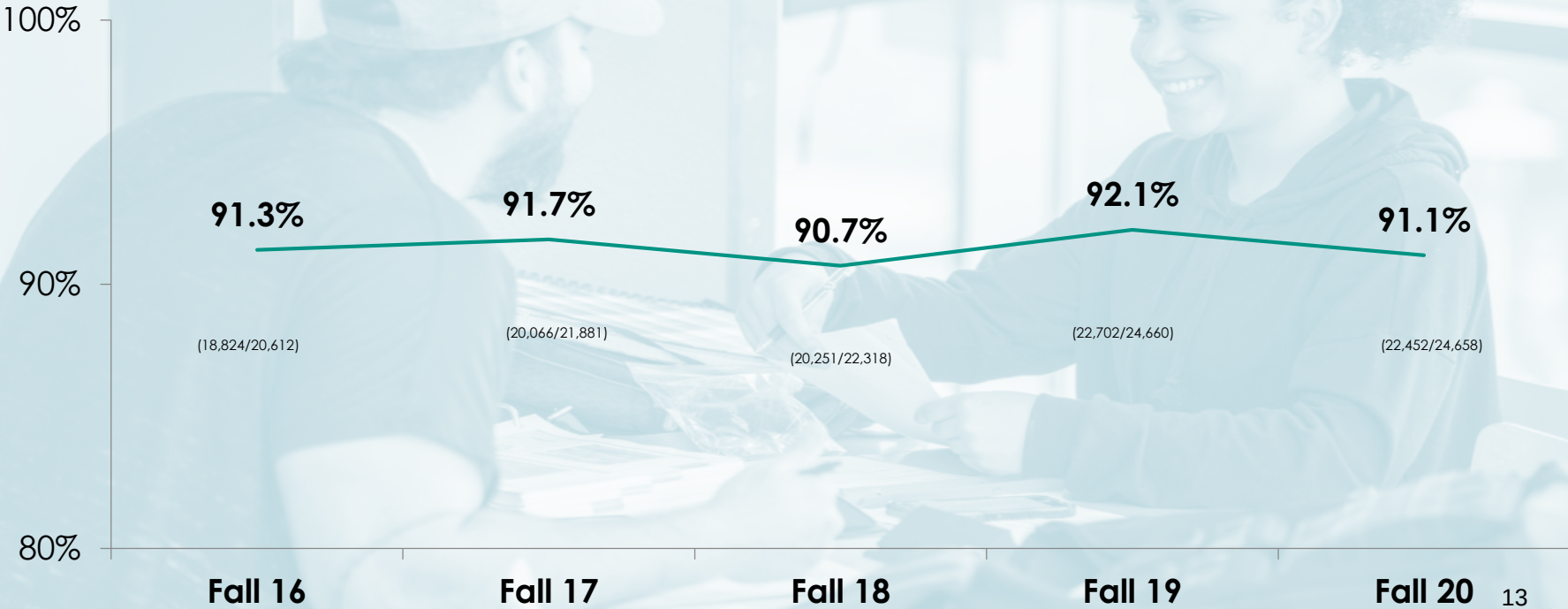
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Palo Alto College



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DISTRICT



# Course Completion Rates – Fall Terms



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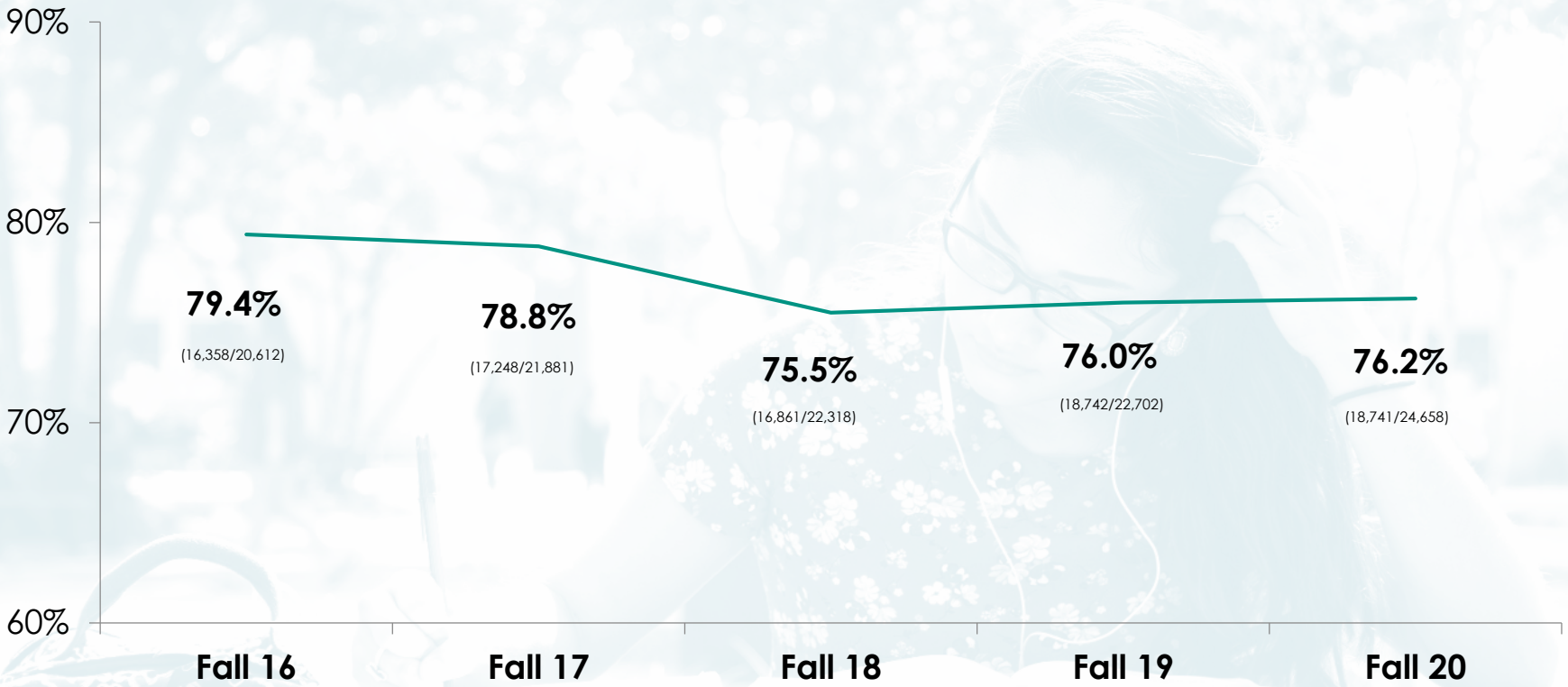


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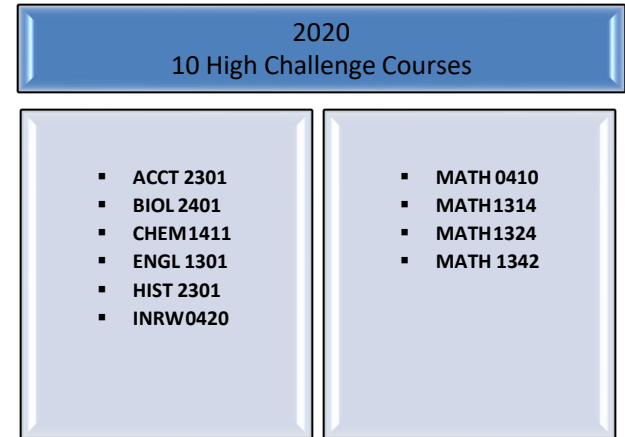
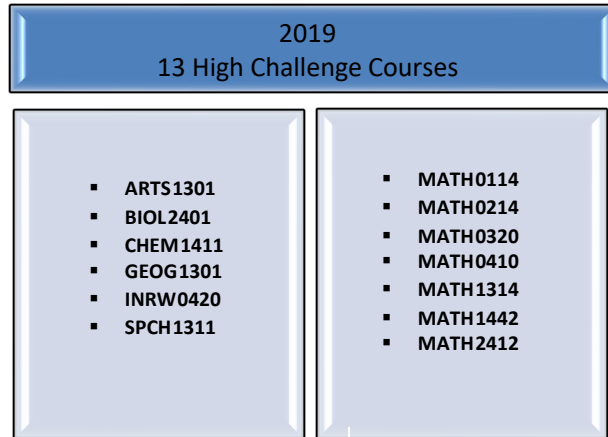




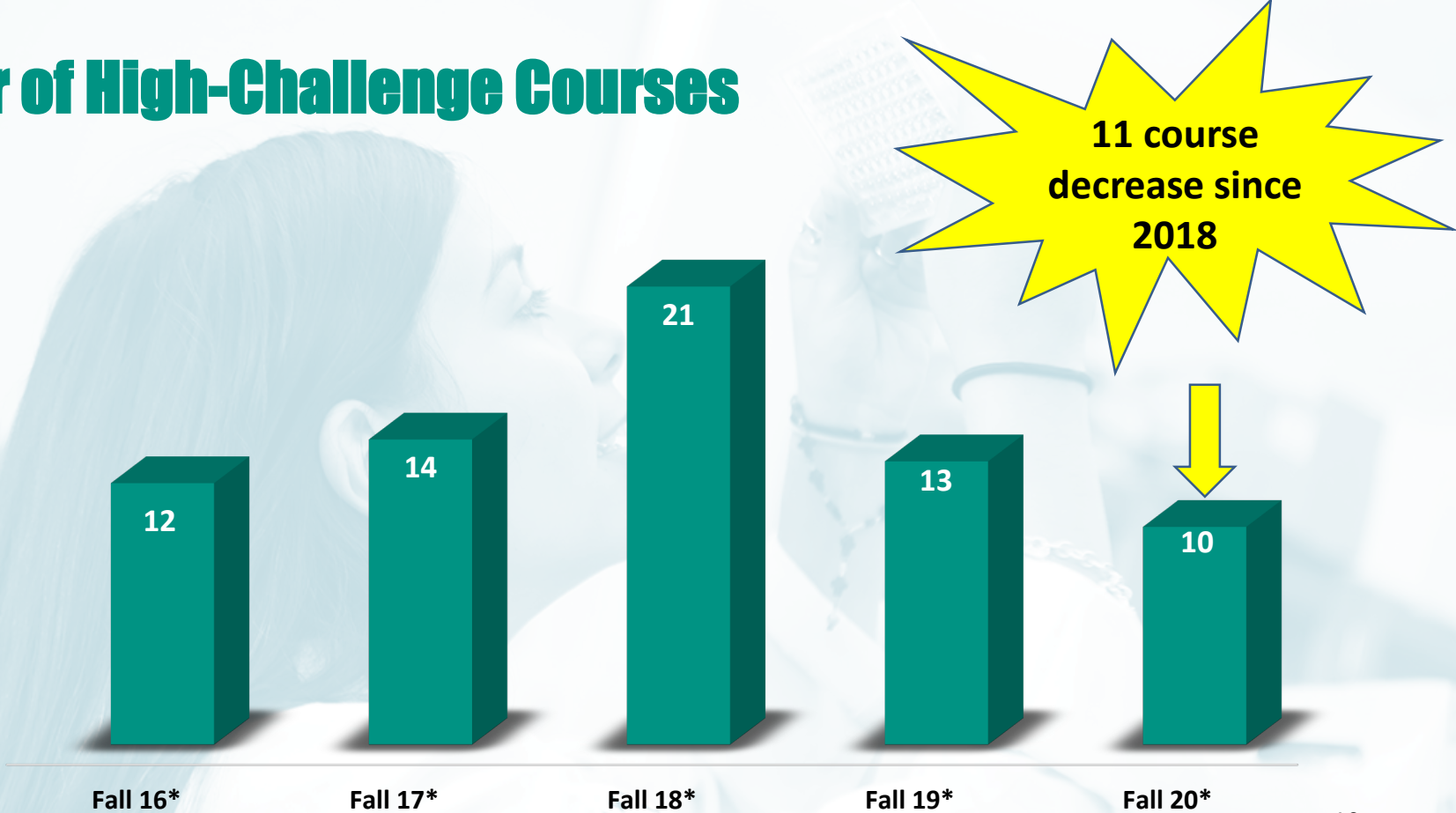
# Productive Grade Rates – Fall Terms



# High-Challenge Courses



# Number of High-Challenge Courses



\* Terms do not include Corequisite Lab courses

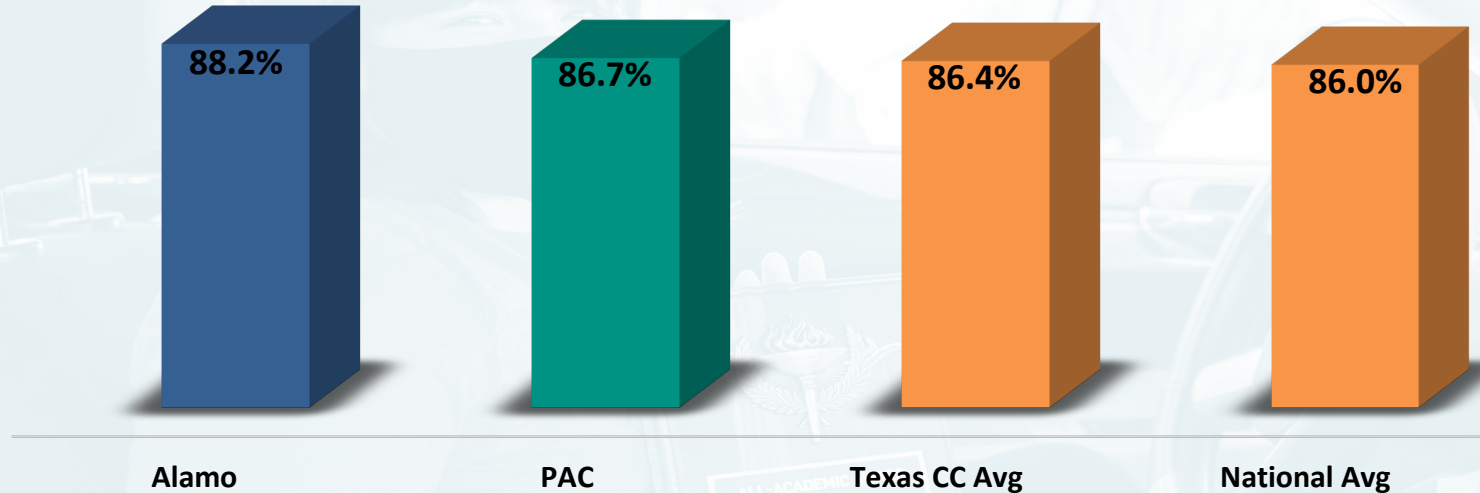


# CCSSE Results | Student Engagement

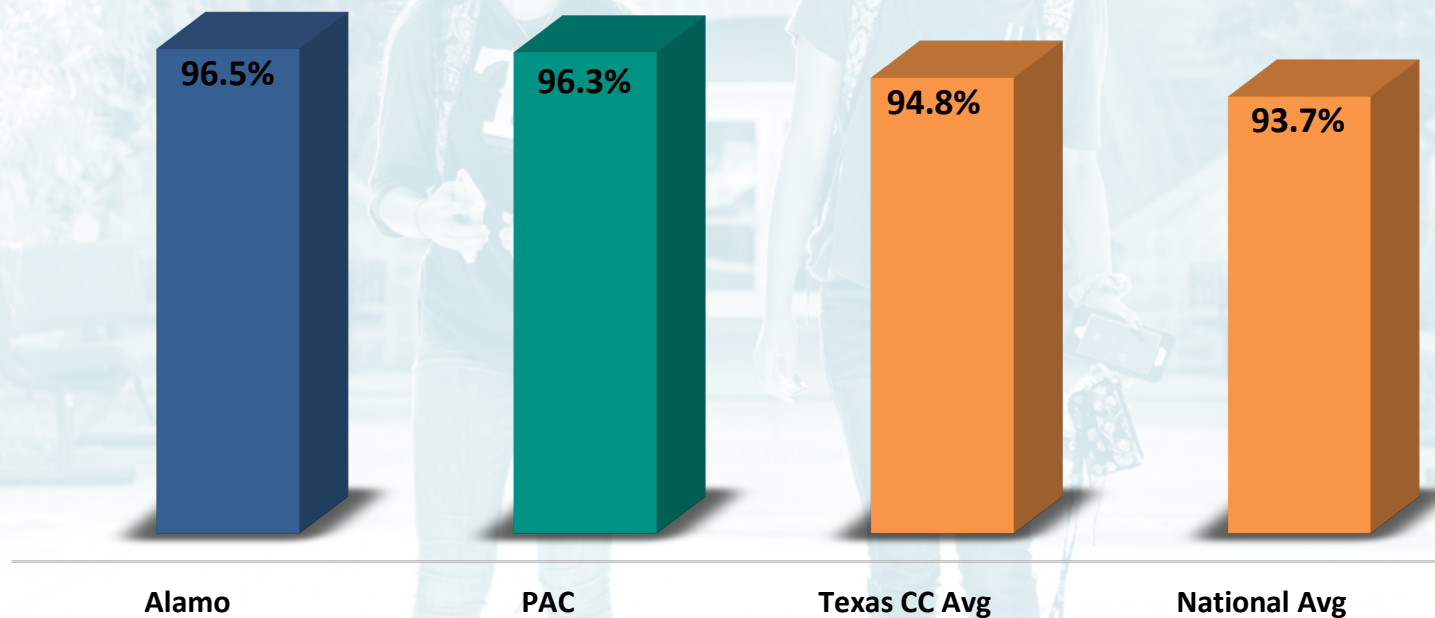
| Student Engagement Domain       | 2011 | 2013 | 2015 | 2017 | 2019 |
|---------------------------------|------|------|------|------|------|
| Active & Collaborative Learning | 48.9 | 49.4 | 48.2 | 49.4 | 48.2 |
| Student Effort                  | 49.0 | 49.3 | 50.6 | 55.8 | 52.1 |
| Academic Challenge              | 48.7 | 46.7 | 46.5 | 51.6 | 47.5 |
| Student/Faculty Interaction     | 48.4 | 50.1 | 48.3 | 53.0 | 46.6 |
| Support for Learners            | 53.2 | 53.9 | 51.7 | 58.2 | 55.7 |



# Percentage of Students Rating their Entire Educational Experience as “Good or Excellent”



# Would you Recommend this College to a Friend or Family Member?



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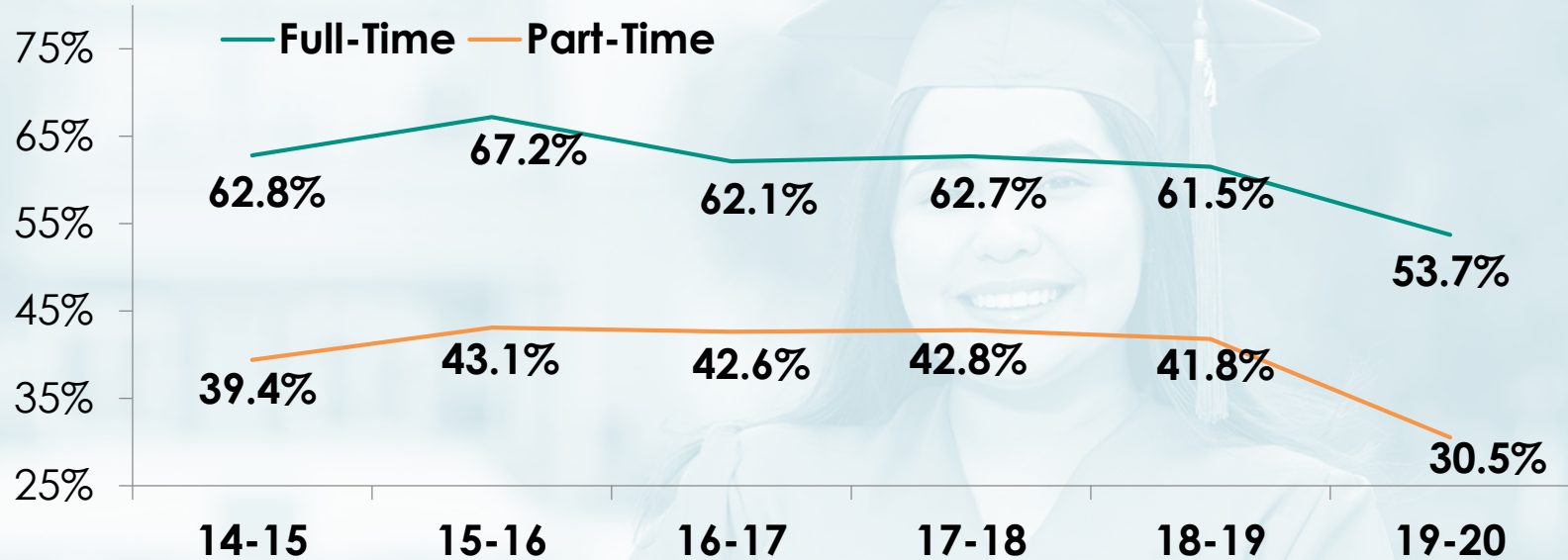
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# Fall-to-Fall FTIC Persistence Rates



|    | 14-15 |           | 15-16 |           | 16-17 |           | 17-18 |           | 18-19 |           | 19-20 |           |
|----|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|
|    | FTIC  | Persisted | FTIC  | Persisted | FTIC  | Persisted | FTIC  | Persisted | FTIC  | Persisted | FTIC  | Persisted |
| FT | 497   | 312       | 479   | 322       | 494   | 307       | 668   | 419       | 711   | 437       | 944   | 507       |
| PT | 881   | 347       | 893   | 385       | 877   | 374       | 983   | 421       | 825   | 345       | 813   | 248       |

20



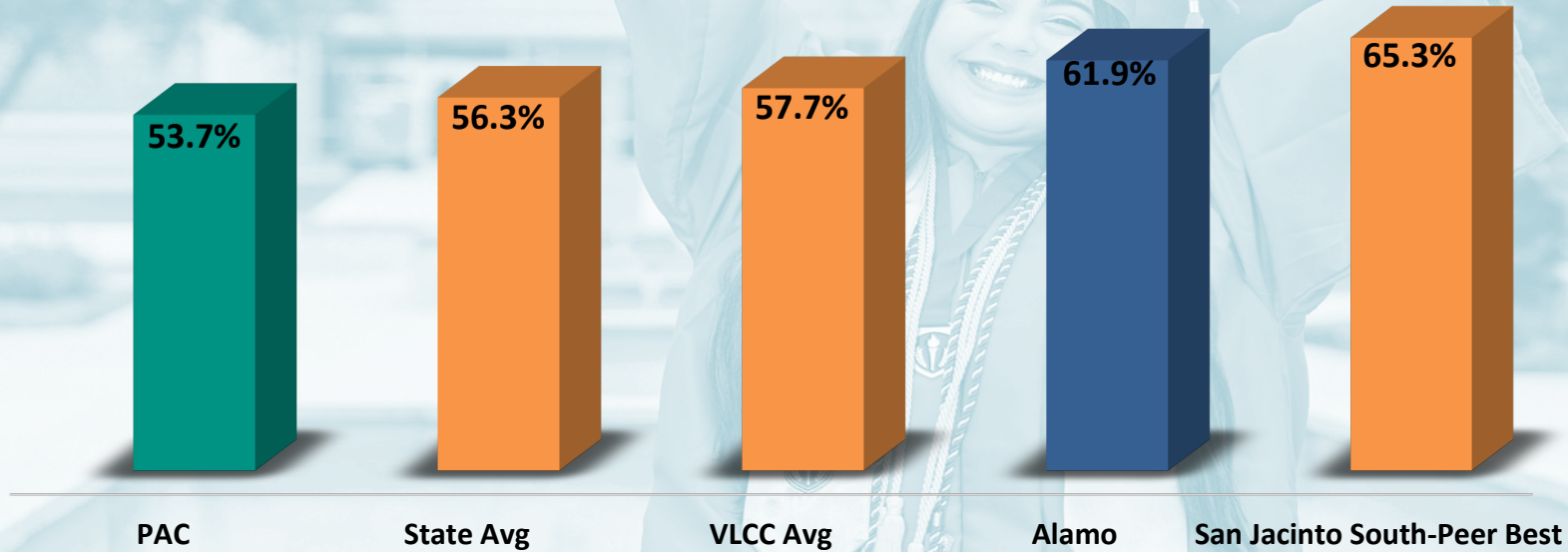
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# FT FTIC Comparative Persistence Rates



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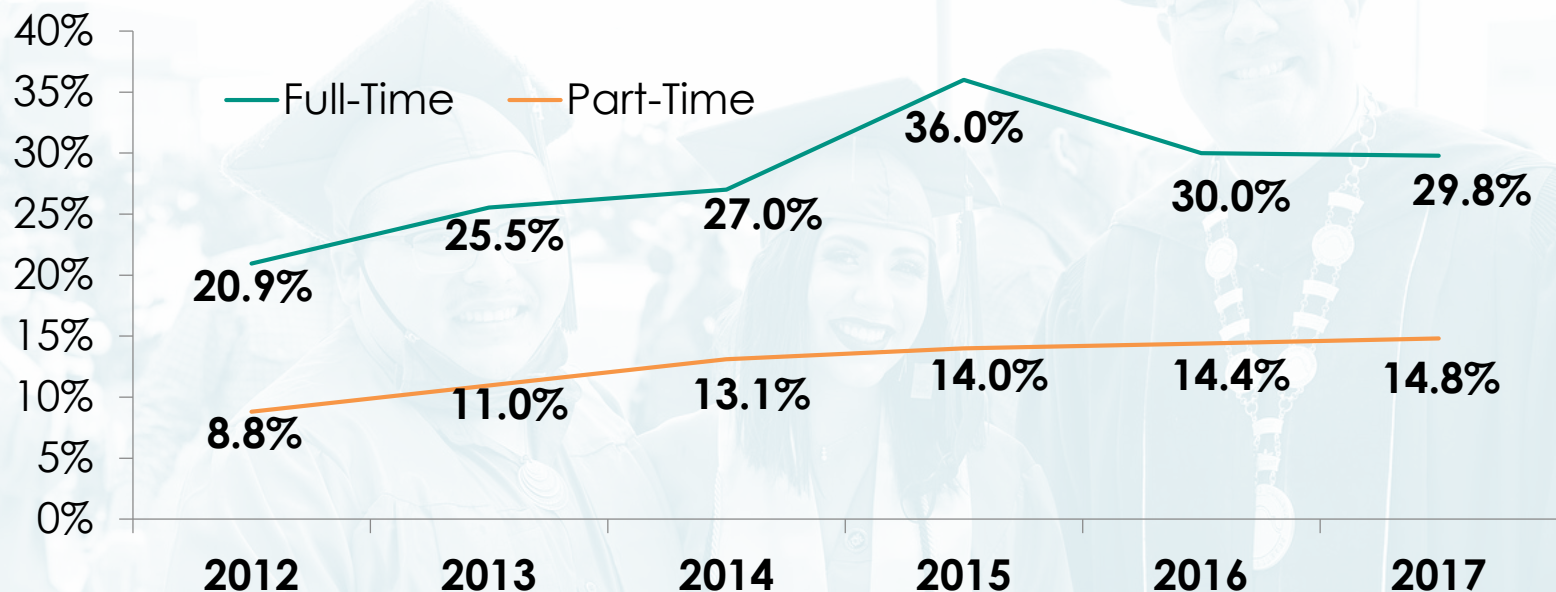


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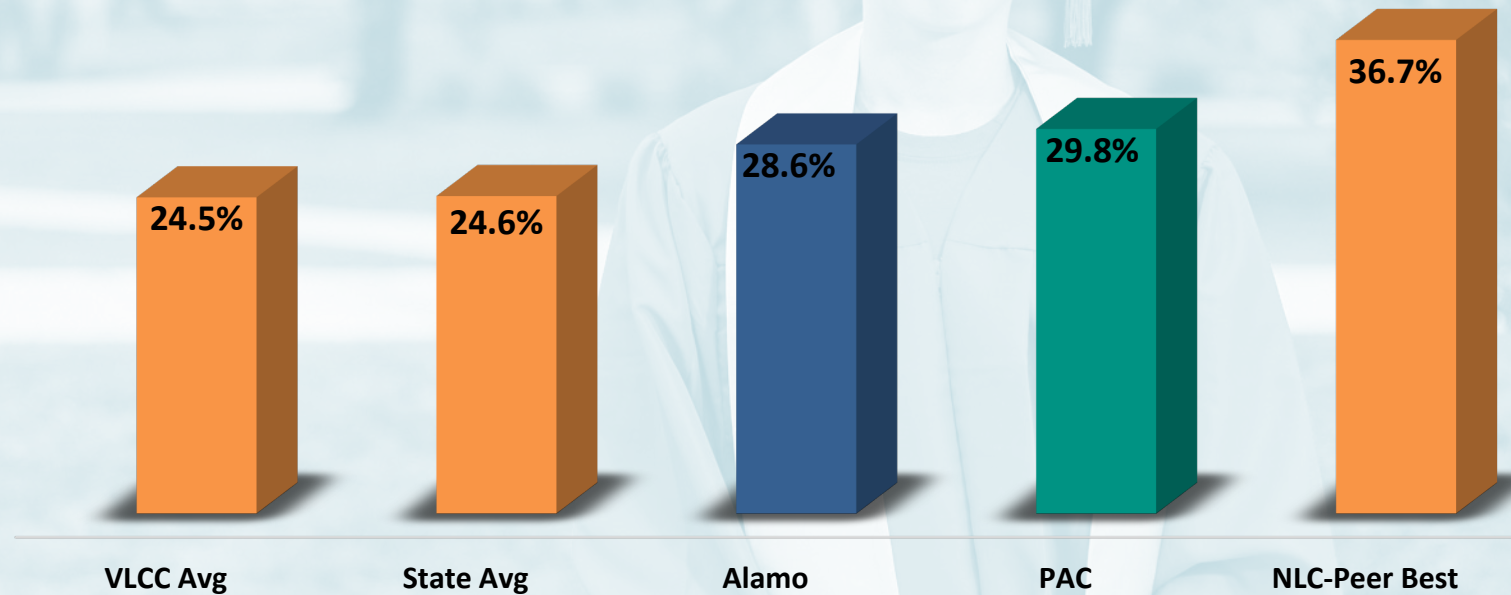
# 3-Year FTIC Graduation Rates



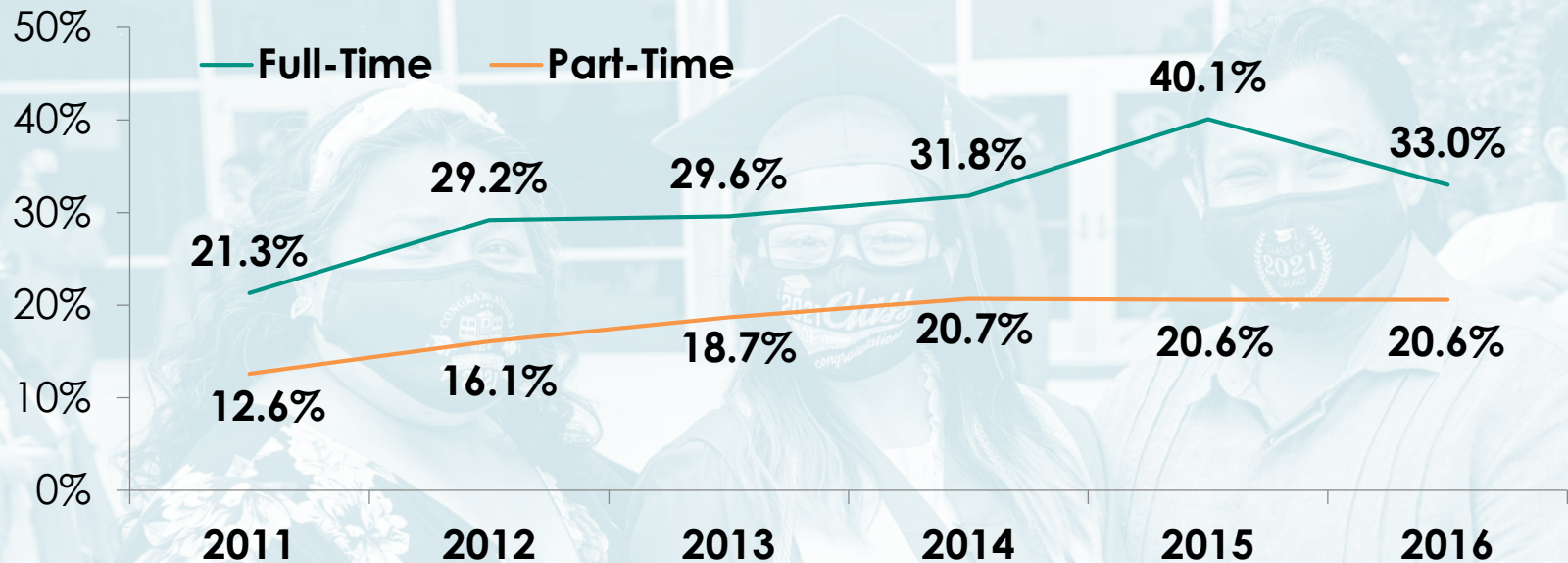
|    | 2012 |       | 2013 |       | 2014 |       | 2015 |       | 2016 |       | 2017 |       |
|----|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|
|    | FTIC | Grads | FTIC | Grads | FTIC | Grads | FTIC | Grads | FTIC | Grads | FTIC | Grads |
| FT | 339  | 71    | 419  | 107   | 497  | 134   | 479  | 172   | 494  | 148   | 670  | 200   |
| PT | 1004 | 88    | 931  | 102   | 881  | 115   | 894  | 125   | 880  | 127   | 986  | 146   |



# 3-Year FT FTIC Graduation Rates



# 4-Year FTIC Graduation Rates

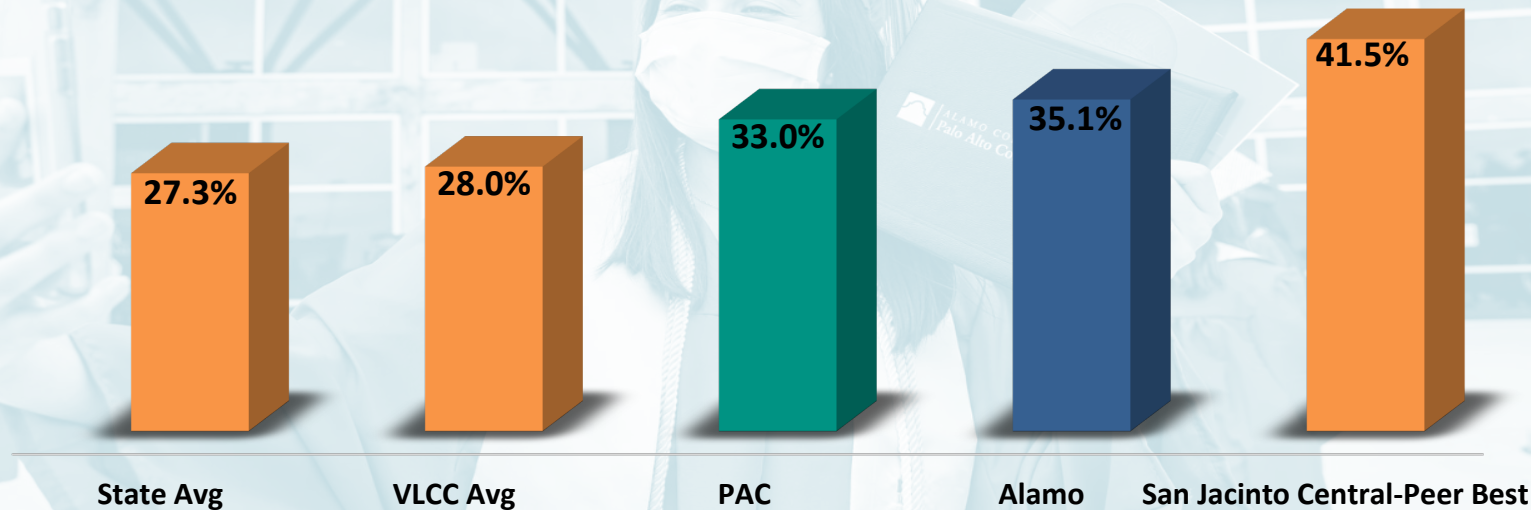


|    | 2011 |       | 2012 |       | 2013 |       | 2014 |       | 2015 |       | 2016 |       |
|----|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|
|    | FTIC | Grads | FTIC | Grads | FTIC | Grads | FTIC | Grads | FTIC | Grads | FTIC | Grads |
| FT | 469  | 100   | 339  | 99    | 419  | 124   | 497  | 158   | 479  | 192   | 494  | 163   |
| PT | 968  | 122   | 1004 | 162   | 931  | 174   | 881  | 182   | 894  | 184   | 880  | 181   |





# 4-Year FT FTIC Graduation Rates



25



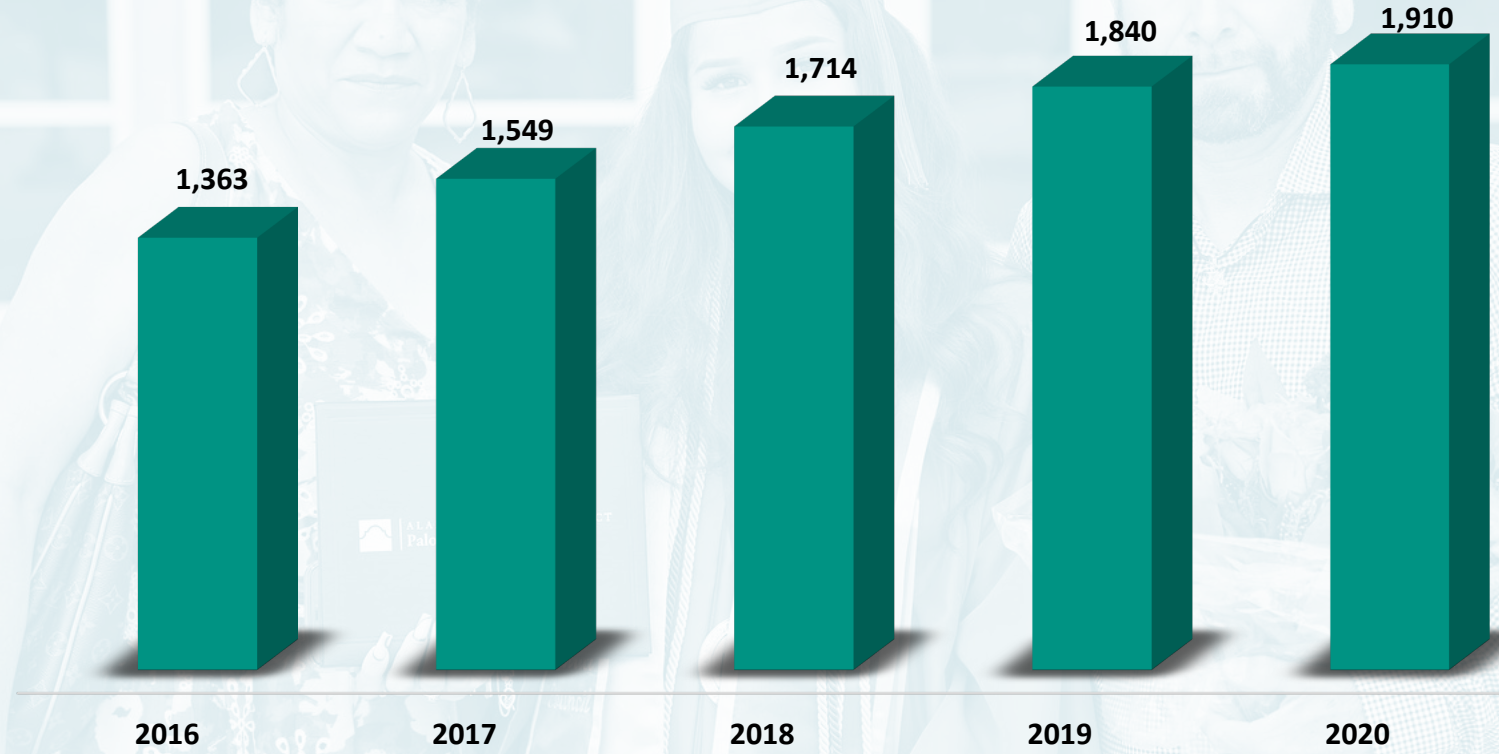
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# Degrees and Certificates Awarded



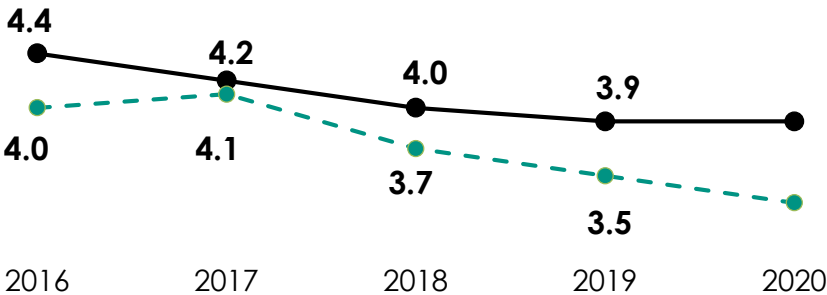


# Graduates as a % of FTE Enrollment AY '20

| Institution              | Percentage   |
|--------------------------|--------------|
| <b>PAC</b>               | <b>43.7%</b> |
| South Texas College      | 42.2%        |
| San Jacinto CCD          | 40.4%        |
| Alamo                    | 37.4%        |
| El Paso CCD              | 35.3%        |
| Dallas County CCD        | 30.8%        |
| Tarrant County CCD       | 28.5%        |
| Lone Star College System | 28.2%        |
| Collin County CCD        | 27.7%        |
| Austin Community College | 26.7%        |



# Average Time to Associate Degree



**3.90**  
YEARS

**3.30**  
YEARS

# Average SCH to Associate Degree

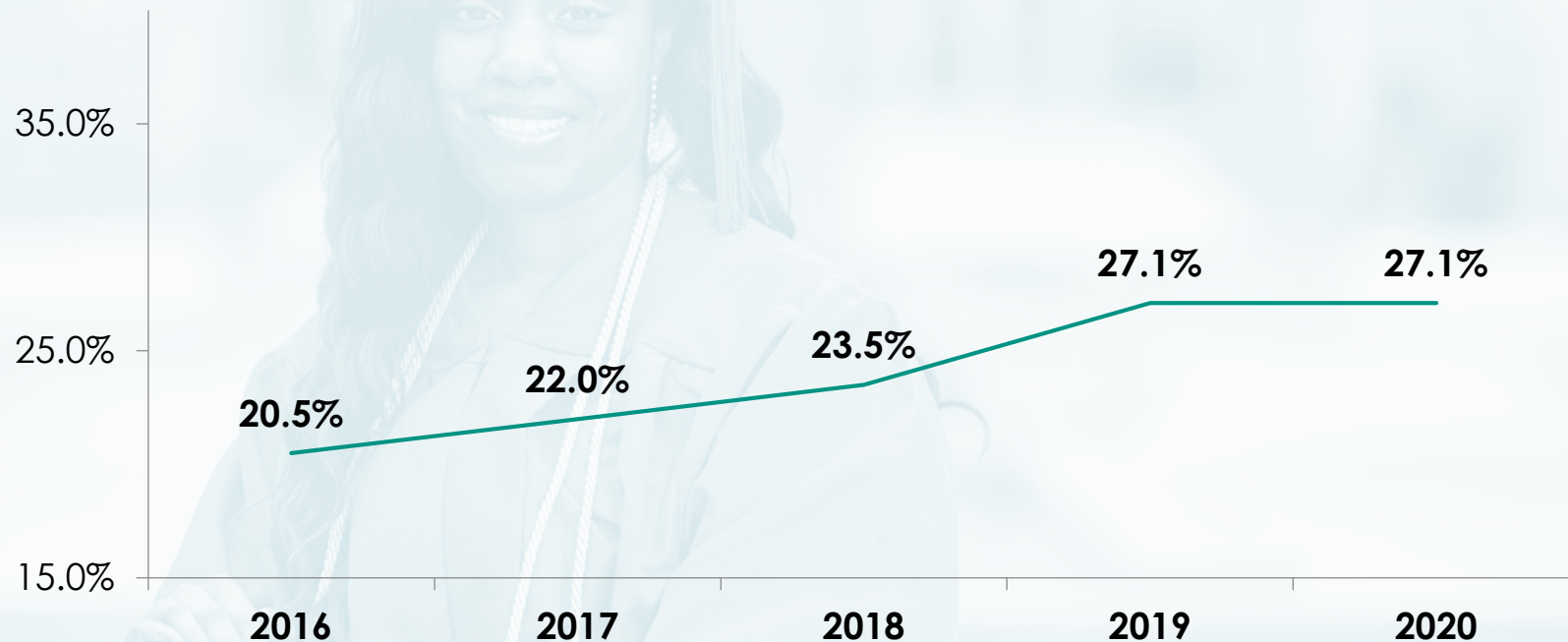
|                 |      |      |      |      |      |
|-----------------|------|------|------|------|------|
|                 | 90   | 90   | 86   | 84   | 81   |
|                 | 84   | 84   | 78   | 76   | 71   |
| Native Students | 70.3 | 69.8 | 65.3 | 63.2 | 62   |
|                 | 2016 | 2017 | 2018 | 2018 | 2020 |



**2020 62**  
Hours average  
SCH to  
Associate  
Degree

**Palo Alto  
College  
Native  
Students**

# 6-Year FTIC Transfer Rates - NSC Data



# Where PAC Students Transfer - AY '20

1. Texas A&M SA (614)
2. UTSA (365)
3. Texas State University (111)
4. University of the Incarnate Word (107)
5. Texas A&M University (95)



# Success at Transfer Institutions

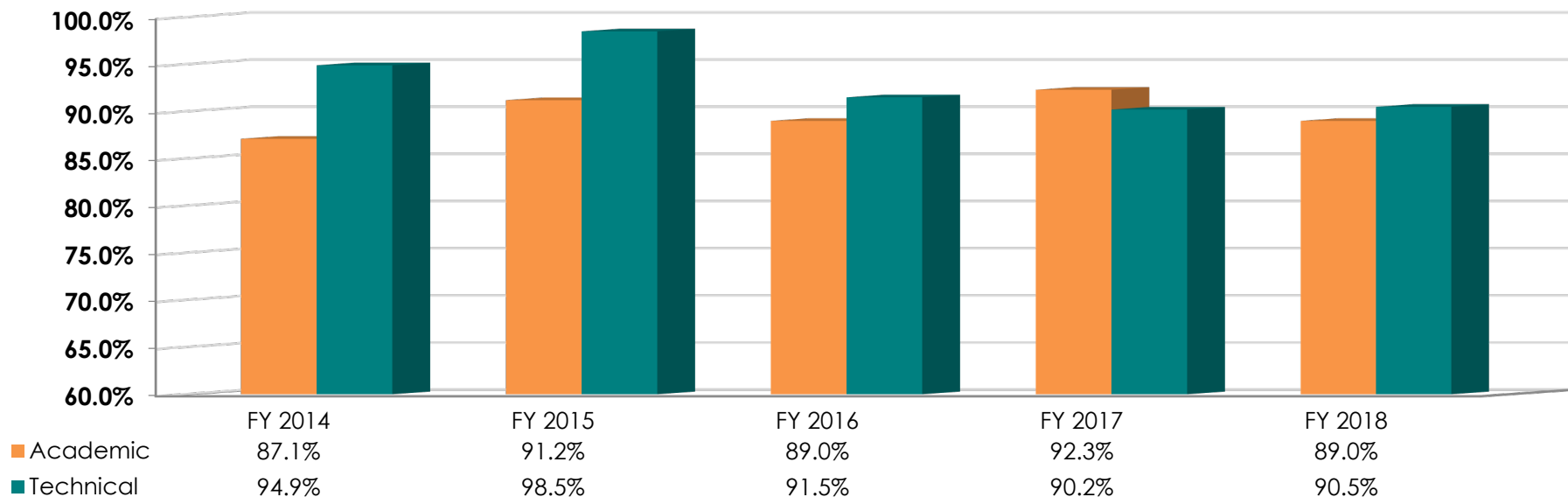
## Fall 15 Transfers Graduating Fall 16-Fall 19

| Institution     | % Graduating |
|-----------------|--------------|
| <b>PAC</b>      | <b>64.5%</b> |
| Alamo           | 67.6%        |
| Peer Group Avg. | 62.1%        |
| State Avg.      | 63.8%        |

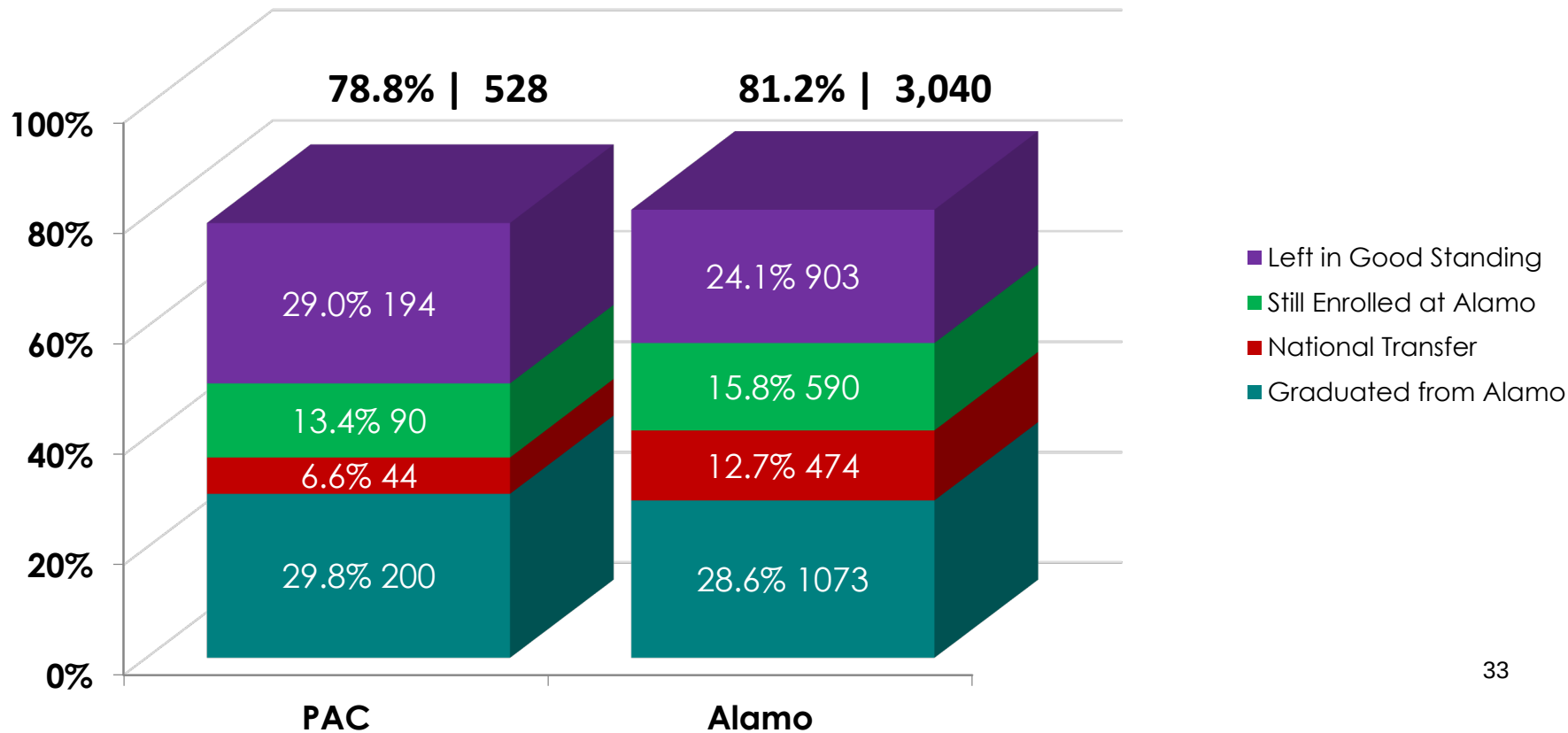




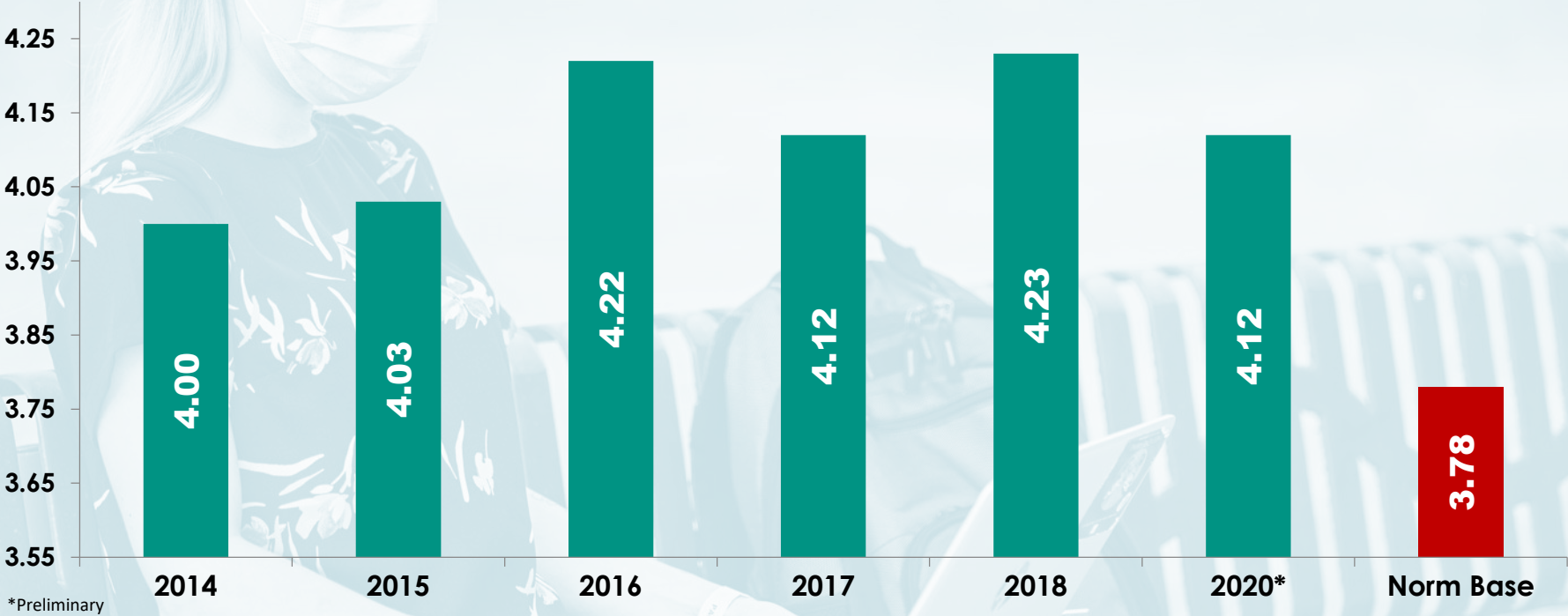
# Students Employed and/or Enrolled Within 6 Months of Graduation



# Fall FT 2017 FTIC 3-Year Tracking



# PACE Results – Palo Alto College



# PACE Four Climate Factors – Palo Alto College

| Factor                   | 2016 | 2017 | 2018 | 2020 |
|--------------------------|------|------|------|------|
| Institutional Structure  | 4.1  | 4.0  | 4.1  | 3.9  |
| Supervisory Relationship | 4.2  | 4.1  | 4.2  | 4.1  |
| Teamwork                 | 4.3  | 4.2  | 4.2  | 4.2  |
| Student Focus            | 4.4  | 4.3  | 4.4  | 4.4  |



# Student Success Strategies

- Success Opportunity and Academic Recovery (SOAR)
- Communities in Schools Partnerships with Social Workers
- Tutoring – Case Management
- PAC Advantage



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Palo Alto College



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# Students who enroll through our PAC Advantage program get the benefit of the following resources:

- ✓ Assigned Certified Enrollment Coach to assist in the admissions process
- ✓ Assigned Certified Advisor to support degree completion
- ✓ A dedicated Certified Career Navigator by career path
- ✓ An assigned tutor liaison
- ✓ Free laptop loaner program\*
- ✓ \$200 supplemental grant for books and instructional materials
- ✓ Access to free additional resources including clothes closet, personal counseling, and food pantry. Child care available for those who qualify

\*Criteria for laptop loan program: must select PAC as home school, be currently enrolled in Fall 2021 with a minimum of 6 hours or part-time, and have no holds.



# Student Success Advocacy Efforts

**San Antonio Food Bank** – Monthly Pop-Up Markets on-site serving over 1,298 of families since Jan 2020.

**San Antonio Housing Authority** – provided housing vouchers for students to secure long term housing for students during the pandemic.

**On-Site Health Clinic** – in partnership with UTHSC, the Health Clinic provides low cost primary health care to students.

**Ray Ellison Family Center** – the child development center re-opened in June 2021 to aid students in need of childcare. A Dual Language program starting in Fall 2021 will provide exceptional childcare services to students and promote persistence in college.



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# Highlights and Achievements

# Educate South Movement



The goal of Educate South is to work collaboratively with public and private partners to create and sustain a college going culture in south Bexar County.

As an institution of higher education, Palo Alto College is deeply committed to eradicating poverty through the transformational power of education. Educate South is a community effort led by Palo Alto College focused on beginning educational awareness at the earliest years by building public and private partnerships that create and sustain a college-going culture in south Bexar County.





# PAC awards \$86k in scholarships



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PAC awarded 14 finalists with up to two years of tuition and fees to attend PAC for their participation in the first-ever #ShowMeYourMask competition, hosted at Athens Elementary





# PAC Receives 20 Million Dollar Gift from Philanthropist MacKenzie Scott

Palo Alto College will allocate the unrestricted funds to four areas of academic need:

- Scholarship Assistance
- Student and Community Advocacy
- Continued Access to Higher Education
- High Wage and High Demand Jobs

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# Student Success Highlights

- PAC Advising received the Silver Award from NASPA for its innovative and exceptional service to students.
- PAC SHARE Center will be highlighted by Excelencia in Education for its efforts to serve students in need during COVID.
- PAC's Community Garden received the Campus Sustainability Achievement Award from the Association for the Advancement of Sustainability in Higher Education.



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# PAC Receives Gold Award from Texas Veterans Commission

The Veteran Education Excellence Recognition Award (VEERA) Network is established to annually recognize outstanding Institutions of Higher Education for excellence in providing education and related services to veterans.

The award recognizes those institutions that perform at an extremely high level and greatly contribute to the overall success of student veterans.



# New Programs in Development



- **Dental Hygiene AAS and Nursing AAS** are in development, and we hope to start first classes in fall of 2023. These will add to our allied health programming, which started with our recently opened **Healthcare Administrator AAS**.



- We have the **Advanced Manufacturing Technology AAS** which aligns with Toyota requirements as well as many other arenas of the modern, robotic based manufacturing process.



- We have additional programs in development and exploratory phases such as **Cybersecurity, Data Science, Artificial Intelligence, and Robotics**.







# #PACF❤️MILY

## Thank you!



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# Appendices



# Course Completion Rates by Equity Subgroup

| Demographic    | Fall 2016     | Fall 2017     | Fall 2018     | Fall 2019     | Fall 2020     |
|----------------|---------------|---------------|---------------|---------------|---------------|
| Asian          | 95.29%        | 96.18%        | 97.87%        | 93.55%        | 90.80%        |
| Black AFR Amer | 86.23%        | 89.19%        | 89.20%        | 91.88%        | 87.89%        |
| Hispanic       | 91.36%        | 91.65%        | 90.43%        | 91.91%        | 90.82%        |
| White          | 92.15%        | 91.74%        | 91.99%        | 93.00%        | 93.07%        |
| Other          | 88.26%        | 94.07%        | 93.89%        | 92.73%        | 94.36%        |
| Female         | 91.12%        | 91.81%        | 90.90%        | 92.33%        | 91.94%        |
| Male           | 91.63%        | 91.55%        | 90.48%        | 91.61%        | 89.64%        |
| Non-Vet        | 91.19%        | 91.79%        | 90.66%        | 91.95%        | 90.95%        |
| Vet            | 92.81%        | 90.68%        | 91.65%        | 93.46%        | 93.28%        |
| <b>Overall</b> | <b>91.33%</b> | <b>91.71%</b> | <b>90.74%</b> | <b>92.06%</b> | <b>91.08%</b> |



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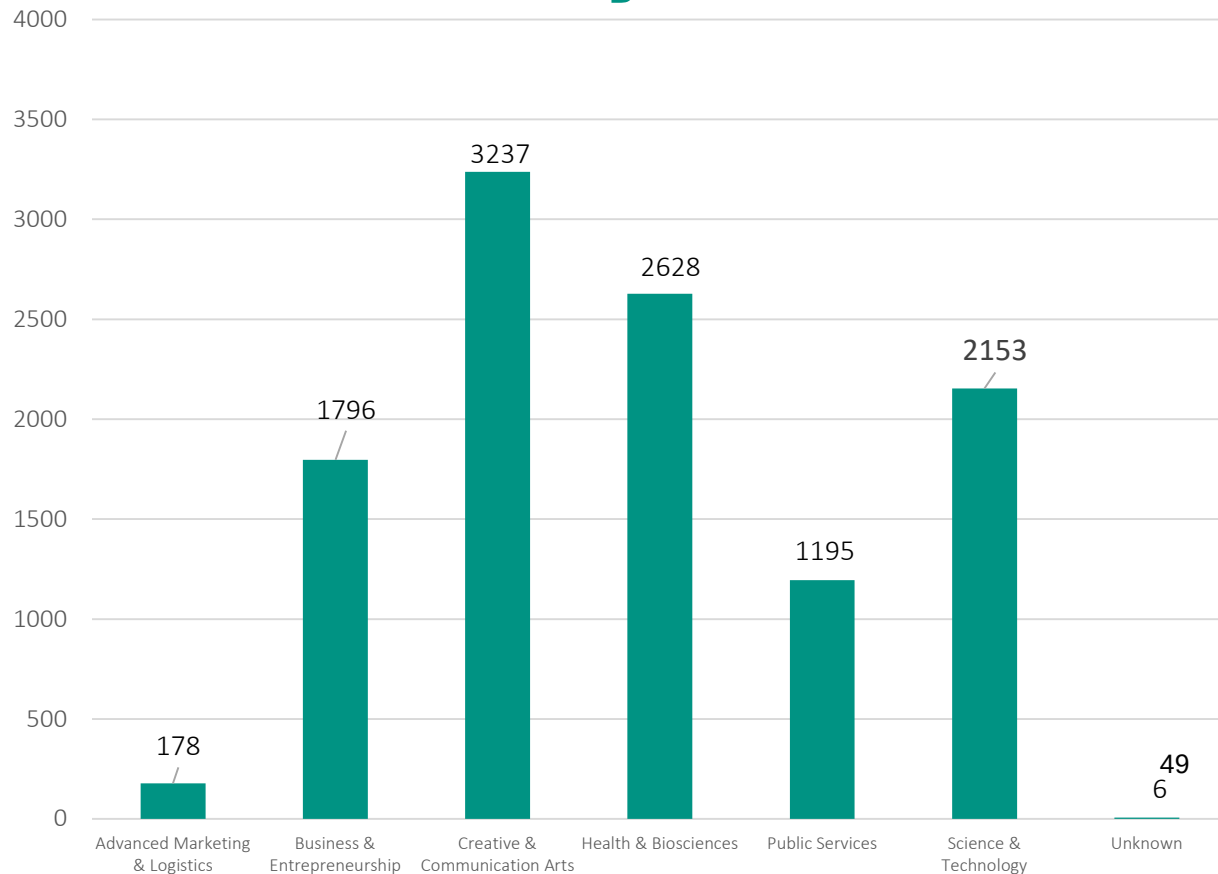
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## Fall 2020 Headcount by Institute



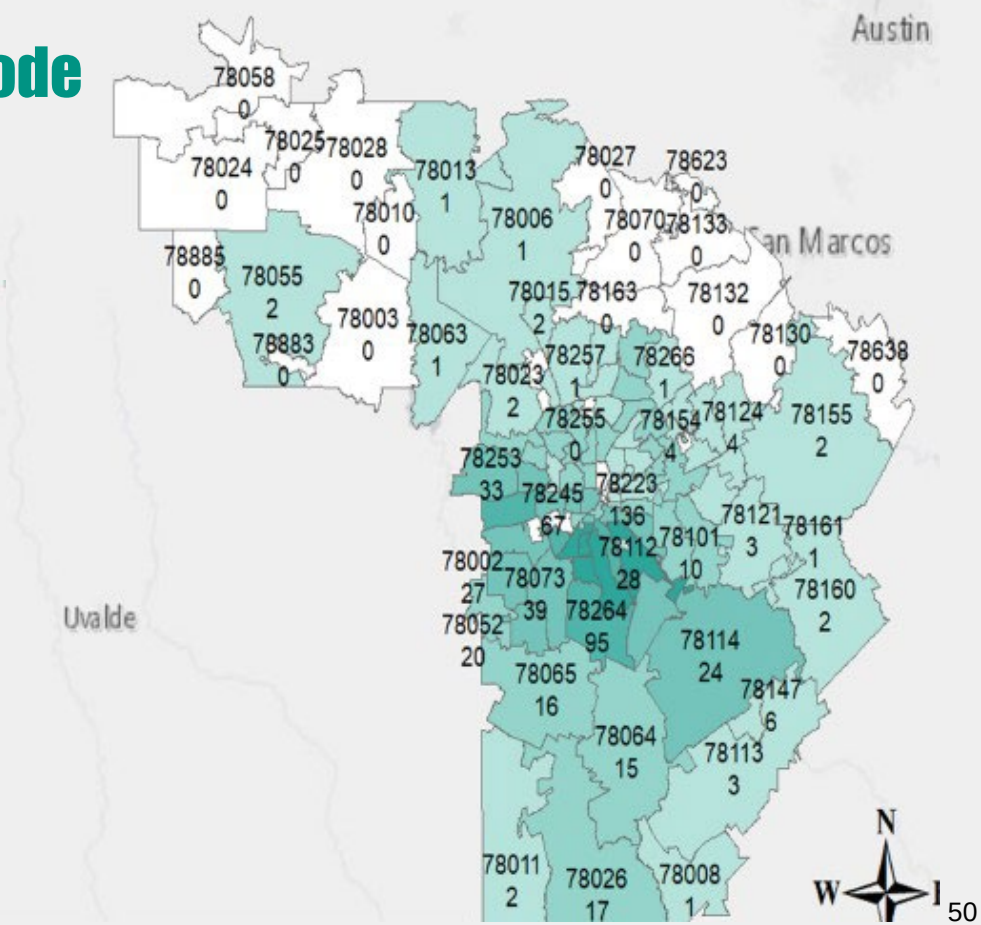
Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# Fall 2020 Headcount by Zip Code

|                       |                    | Students             |                  |                     |
|-----------------------|--------------------|----------------------|------------------|---------------------|
| Students per Zip Code | Zip Codes in Range | Percent of Zip Codes | Within Zip Codes | Percent of Students |
| 0                     | 25                 | 23%                  | 0                | 0%                  |
| 1-7                   | 36                 | 33%                  | 101              | 5%                  |
| 8-21                  | 26                 | 24%                  | 344              | 18%                 |
| 22-48                 | 14                 | 13%                  | 458              | 24%                 |
| 49-109                | 4                  | 4%                   | 350              | 18%                 |
| 110-175               | 4                  | 4%                   | 592              | 31%                 |
| Out of Area**         | -                  | -                    | 65               | 3%                  |
| Total                 | 109                | 100%                 | 1,910            | 100%                |



# Productive Grade Rates by Equity Subgroup

| Demographic    | Fall 2016     | Fall 2017     | Fall 2018     | Fall 2019     | Fall 2020     |
|----------------|---------------|---------------|---------------|---------------|---------------|
| Asian          | 90.59%        | 87.79%        | 87.94%        | 91.94%        | 83.44%        |
| Black AFR Amer | 73.43%        | 75.18%        | 72.57%        | 69.66%        | 73.84%        |
| Hispanic       | 78.53%        | 78.29%        | 74.57%        | 75.32%        | 75.08%        |
| White          | 84.43%        | 91.62%        | 81.07%        | 81.08%        | 82.77%        |
| Other          | 78.40%        | 82.22%        | 79.58%        | 79.34%        | 82.74%        |
| Female         | 79.69%        | 79.96%        | 77.14%        | 77.29%        | 77.86%        |
| Male           | 78.89%        | 77.15%        | 72.98%        | 73.86%        | 73.49%        |
| Non-Vet        | 79.30%        | 79.03%        | 75.77%        | 76.01%        | 76.05%        |
| Vet            | 80.08%        | 76.39%        | 72.90%        | 75.96%        | 79.34%        |
| <b>Overall</b> | <b>79.36%</b> | <b>78.83%</b> | <b>75.55%</b> | <b>76.00%</b> | <b>76.24%</b> |

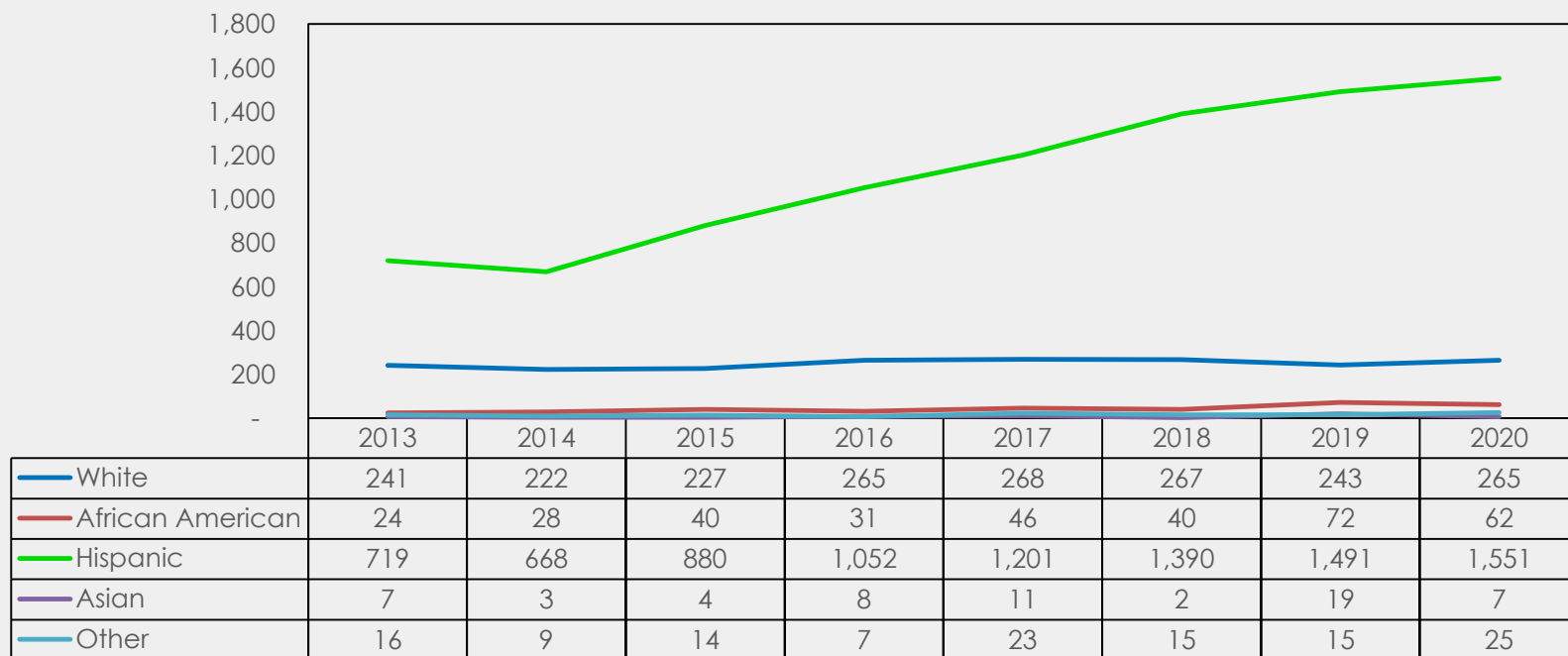


# Fall to Fall Persistence Rates by Equity Subgroup

| Demographic      | Fall 2015 to Fall 2016 |              |              | Fall 2016 to Fall 2017 |              |              | Fall 2017 to Fall 2018 |              |              | Fall 2018 to Fall 2019 |              |              | Fall 2019 to Fall 2020 |              |              |
|------------------|------------------------|--------------|--------------|------------------------|--------------|--------------|------------------------|--------------|--------------|------------------------|--------------|--------------|------------------------|--------------|--------------|
|                  | FT                     | PT           | TH           | FT                     | PT           | TH           | FT                     | PT           | TH           | FT                     | PT           | TH           | FT                     | PT           | TH           |
| Male             | 67.5%                  | 39.2%        | 49.0%        | 60.6%                  | 38.8%        | 46.5%        | 57.0%                  | 36.8%        | 44.5%        | 58.4%                  | 35.3%        | 45.7%        | 44.7%                  | 23.8%        | 35.2%        |
| Female           | 68.0%                  | 45.9%        | 53.6%        | 63.6%                  | 45.6%        | 52.2%        | 66.8%                  | 47.3%        | 55.5%        | 63.9%                  | 45.9%        | 54.3%        | 60.0%                  | 34.4%        | 48.0%        |
| Vet              | 66.7%                  | 46.7%        | 55.1%        | 79.2%                  | 57.8%        | 65.2%        | 67.5%                  | 42.9%        | 56.0%        | 72.7%                  | 38.5%        | 51.8%        | 54.2%                  | 23.9%        | 36.5%        |
| Non-Vet          | 67.9%                  | 42.9%        | 51.5%        | 61.5%                  | 41.8%        | 48.9%        | 62.7%                  | 42.8%        | 50.7%        | 61.3%                  | 42.0%        | 51.0%        | 54.0%                  | 31.1%        | 43.6%        |
| Pell             | 67.3%                  | 45.1%        | 52.7%        | 64.2%                  | 42.0%        | 49.9%        | 61.1%                  | 42.3%        | 49.9%        | 60.4%                  | 42.6%        | 51.6%        | 53.9%                  | 30.9%        | 44.0%        |
| Non-Pell         | 68.7%                  | 39.1%        | 49.7%        | 58.4%                  | 44.0%        | 49.3%        | 67.9%                  | 44.2%        | 53.7%        | 66.3%                  | 40.6%        | 49.9%        | 54.4%                  | 29.8%        | 41.0%        |
| African-American | 50.0%                  | 19.0%        | 24.0%        | 33.3%                  | 33.3%        | 33.3%        | 50.0%                  | 31.0%        | 34.3%        | 64.7%                  | 21.2%        | 36.0%        | 50.0%                  | 16.3%        | 27.0%        |
| Asian            | 0.0%                   | 0.0%         | 0.0%         | 33.3%                  | 25.0%        | 28.6%        | 75.0%                  | 0.0%         | 50.0%        | 66.7%                  | 0.0%         | 28.6%        | 100.0%                 | 50.0%        | 80.0%        |
| Hispanic         | 67.9%                  | 45.0%        | 53.0%        | 64.9%                  | 44.1%        | 51.4%        | 62.9%                  | 42.8%        | 50.9%        | 61.0%                  | 43.7%        | 51.8%        | 54.2%                  | 32.9%        | 44.9%        |
| White            | 73.7%                  | 34.7%        | 49.0%        | 52.2%                  | 32.5%        | 41.3%        | 65.7%                  | 46.4%        | 54.3%        | 64.6%                  | 31.1%        | 46.8%        | 52.4%                  | 20.4%        | 33.8%        |
| Other            | 25.0%                  | 42.9%        | 36.4%        | 50.0%                  | 36.4%        | 38.5%        | 58.8%                  | 50.0%        | 54.3%        | 88.9%                  | 62.5%        | 72.0%        | 50.0%                  | 40.0%        | 43.3%        |
| <b>Overall</b>   | <b>67.2%</b>           | <b>43.1%</b> | <b>51.7%</b> | <b>62.1%</b>           | <b>42.6%</b> | <b>49.7%</b> | <b>62.7%</b>           | <b>42.8%</b> | <b>51.0%</b> | <b>61.5%</b>           | <b>41.8%</b> | <b>51.0%</b> | <b>53.7%</b>           | <b>30.5%</b> | <b>43.1%</b> |

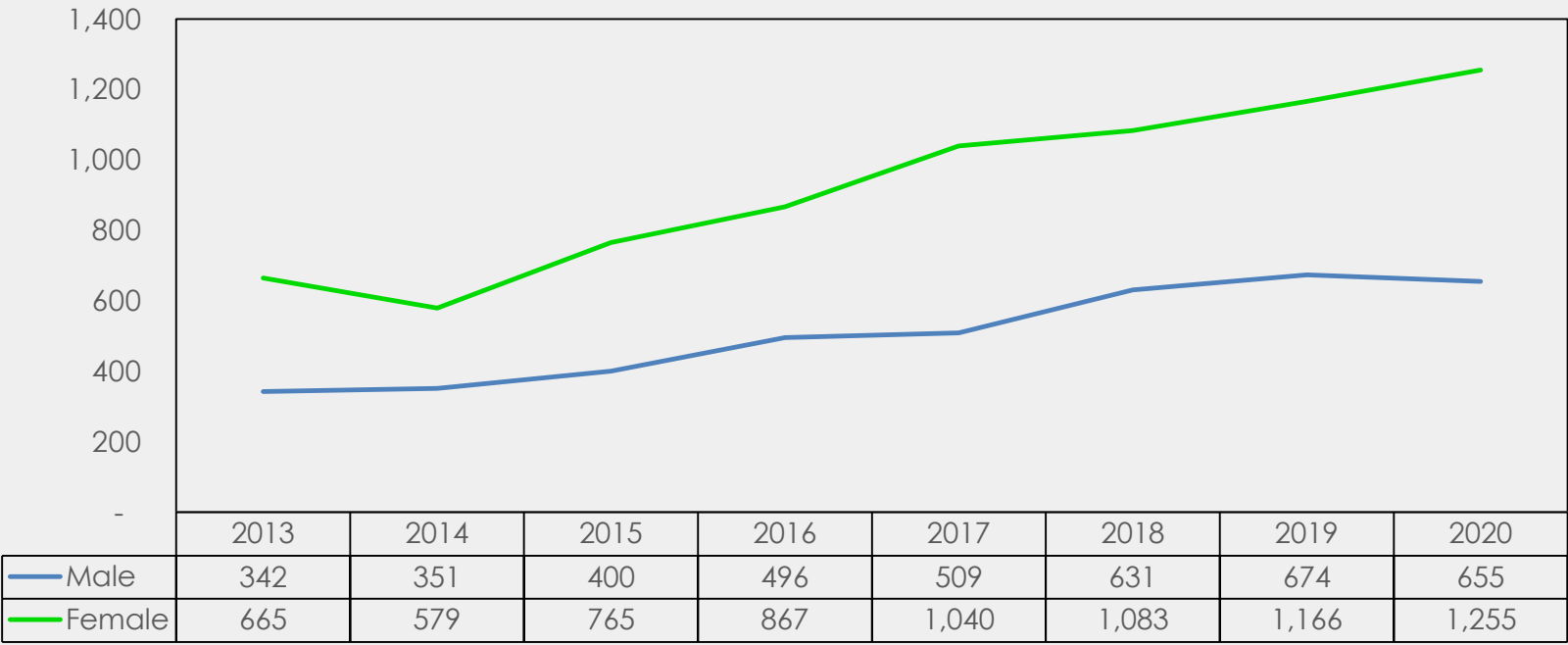


# Degrees & Certificates Awarded by Ethnicity





# Degrees & Certificates Awarded by Gender



# 3-Year Graduation Rates by Equity Subgroup

| Demographic      | Fall 2013 Cohort |              |              | Fall 2014 Cohort |              |              | Fall 2015 Cohort |              |              | Fall 2016 Cohort |              |              | Fall 2017 Cohort |              |              |
|------------------|------------------|--------------|--------------|------------------|--------------|--------------|------------------|--------------|--------------|------------------|--------------|--------------|------------------|--------------|--------------|
|                  | FT               | PT           | Ttl          | FT               | PT           | Ttl          | FT               | PT           | Ttl          | FT               | PT           | Ttl          | FT               | PT           | Ttl          |
| Male             | 20.9%            | 7.5%         | 11.4%        | 18.2%            | 11.0%        | 13.6%        | 31.0%            | 12.5%        | 18.9%        | 24.9%            | 11.7%        | 16.3%        | 22.7%            | 13.7%        | 17.1%        |
| Female           | 29.1%            | 13.4%        | 18.5%        | 31.6%            | 14.4%        | 20.6%        | 39.0%            | 15.0%        | 23.5%        | 34.7%            | 16.6%        | 23.2%        | 34.9%            | 15.6%        | 23.7%        |
| Vet              | 22.7%            | 5.9%         | 11.0%        | 25.0%            | 27.1%        | 26.1%        | 33.3%            | 22.2%        | 26.9%        | 41.7%            | 19.6%        | 27.1%        | 37.5%            | 20.0%        | 29.3%        |
| Non-Vet          | 26.2%            | 11.3%        | 15.9%        | 26.3%            | 12.2%        | 17.2%        | 35.9%            | 13.5%        | 21.2%        | 30.0%            | 14.1%        | 19.9%        | 29.7%            | 14.6%        | 20.6%        |
| Pell             | 22.8%            | 10.5%        | 14.3%        | 26.5%            | 11.4%        | 17.1%        | 37.3%            | 14.4%        | 22.3%        | 27.1%            | 14.0%        | 18.7%        | 29.1%            | 15.1%        | 20.8%        |
| Non-Pell         | 33.6%            | 12.0%        | 18.8%        | 25.2%            | 16.4%        | 19.3%        | 32.7%            | 13.1%        | 20.2%        | 37.7%            | 15.4%        | 23.5%        | 32.8%            | 14.1%        | 21.6%        |
| African-American | 0.0%             | 3.6%         | 3.4%         | 12.5%            | 11.5%        | 11.8%        | 25.0%            | 14.3%        | 16.0%        | 33.3%            | 13.3%        | 20.8%        | 0.0%             | 13.8%        | 11.4%        |
| Asian            | 0.0%             | 0.0%         | 0.0%         | 0.0%             | 0.0%         | 0.0%         | 50.0%            | 0.0%         | 20.0%        | 33.3%            | 50.0%        | 42.9%        | 50.0%            | 0.0%         | 33.3%        |
| Hispanic         | 26.3%            | 12.0%        | 16.7%        | 26.3%            | 11.6%        | 17.0%        | 35.7%            | 13.9%        | 21.5%        | 31.5%            | 14.2%        | 20.3%        | 30.6%            | 13.3%        | 20.4%        |
| White            | 26.0%            | 7.4%         | 12.4%        | 32.9%            | 19.1%        | 23.6%        | 36.8%            | 16.3%        | 23.9%        | 23.9%            | 15.5%        | 19.2%        | 34.3%            | 25.5%        | 29.1%        |
| Other            | 21.4%            | 11.1%        | 13.2%        | 14.3%            | 16.7%        | 15.7%        | 25.0%            | 0.0%         | 9.1%         | 50.0%            | 9.1%         | 15.4%        | 5.9%             | 27.8%        | 17.1%        |
| <b>Overall</b>   | <b>25.5%</b>     | <b>11.0%</b> | <b>15.6%</b> | <b>27.0%</b>     | <b>13.1%</b> | <b>17.8%</b> | <b>36.0%</b>     | <b>14.0%</b> | <b>21.6%</b> | <b>30.0%</b>     | <b>14.4%</b> | <b>20.2%</b> | <b>29.8%</b>     | <b>14.8%</b> | <b>21.0%</b> |



# 4DX Highlights – Counseling Services

**ANDREA FLORES, LPC**  
**RHONDA O'CANA, LPC-S**  
Palo Alto College  
Personal Counselors





# 4DX Overview: Increasing Participation

## **Increasing participation in events to maximize capacity to serve**

- Number of unique students served increased by 68% (80, FY16; 134, FY20).
- Robust prevention and awareness-building efforts.
- Increased severity of mental health concerns.
- Group interventions maximize counselor efforts.
- WIG established to focus on raising attendance at events.
- Focus on improving communication, building relationships and resilience.







# Wildly Important Goal

## Wildly Important Goal for Spring 2021

- Counseling Services will increase participation by 90% in Counseling Services events from 34 participants to 64 participants by May 14, 2021.

## Lead Measure

- Counseling Services will promote events by contacting 4 current or former counseling students every week for the next 16 weeks.





# Strategies/Outreach Efforts

## Phone Calls and Emails

- Personal Counselors would call and email students to inform them of various events and presentations being offered in the semester.

## Audience

- Enrolled students
- Faculty and staff

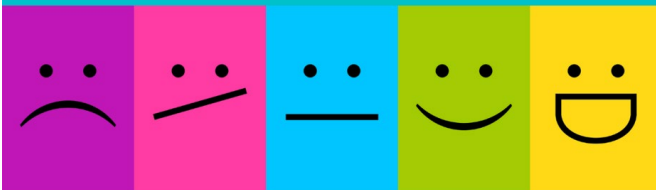
## Tactics

- Counseling Services events were often held once a month.
- Student Life assisted with outreach efforts including AlamoExperience, Facebook, and Instagram.



## TEST YOUR MOOD

Thursday, October 8th • 4-5PM



NO ONE NEEDS TO SUFFER IN SILENCE OR ALONE

To honor National Depression and Mental Health Screening month, join Counseling Services to learn more about depression and other mental disorders. We will also provide screening tools from Mental Health America that are free, anonymous, and confidential.

Personal Counselors will be available to answer your questions.

## Chatting With Counselors

Empowering Women



# Food for Your Mood

*How Diet Affects Mental Health*



## CHATTING WITH COUNSELORS

De-Stress in Time for Finals Week



## Chatting with Counselors

Strategies for Dealing with PTSD Symptoms



Thursday, June 10  
4-5 p.m.

The first 20  
students to RSVP  
will receive a FREE  
art kit!



PALO ALTO COLLEGE  
STUDENT LIFE

THURSDAY, NOVEMBER 5 • 4-5PM

## CONQUERING LIFE'S OBSTACLES: NAVIGATING THROUGH TOUGH TIMES

In this session we learn techniques for building healthy relationships with others through empathy, communication, and being present.

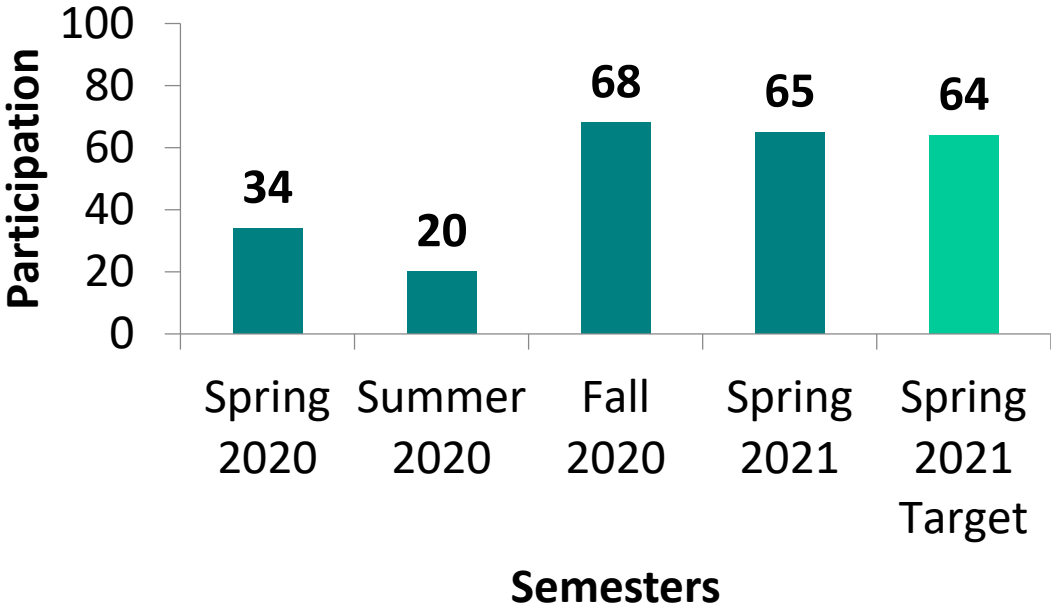


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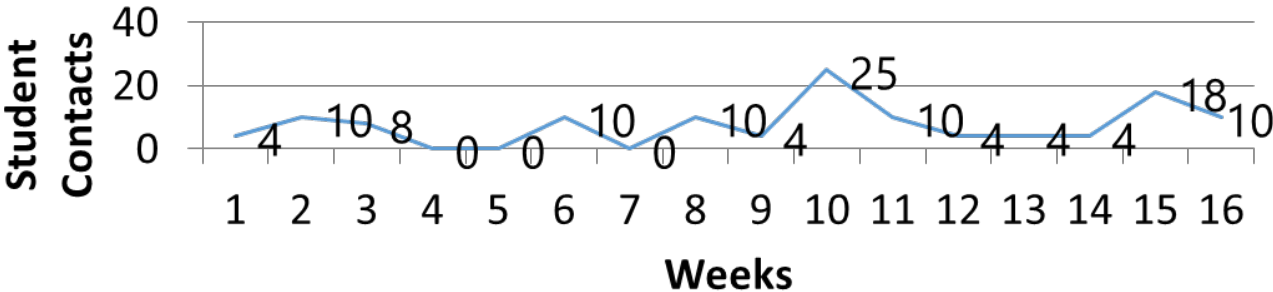




# WIG (Semester to Semester)



# LEAD MEASURE (Student Outreach- Calls & Emails)



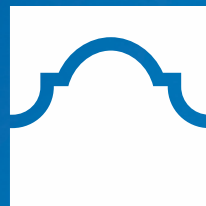


# Summary

- Participation increased from 34 in Spring 2020 to 65 in Spring 2021.
- Counselors Services achieved goal and increased participation by 91%.
- Personal Counselors contacted 121 students to achieve WIG.
- Students' mental health is still an utmost concern.
- Collaboration with Student Life assisted with promotion and outreach of events.
- Students, faculty and staff who joined expressed appreciation for the opportunity to describe and discuss mental health concerns in an open environment.



Thank you.



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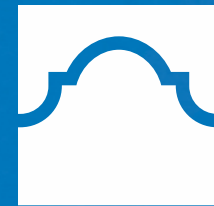
# The Perfect Storm: Merging OER and ePortfolio

Edlyn de Oliveira, Instructor of Music

Dr. Melissa Elston, Assistant Professor of English

Tina Mesa, Dean of Academic Success

Suzel Molina, Professor of Kinesiology



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Malcolm Baldrige  
National Quality Award  
2018 Award Recipient



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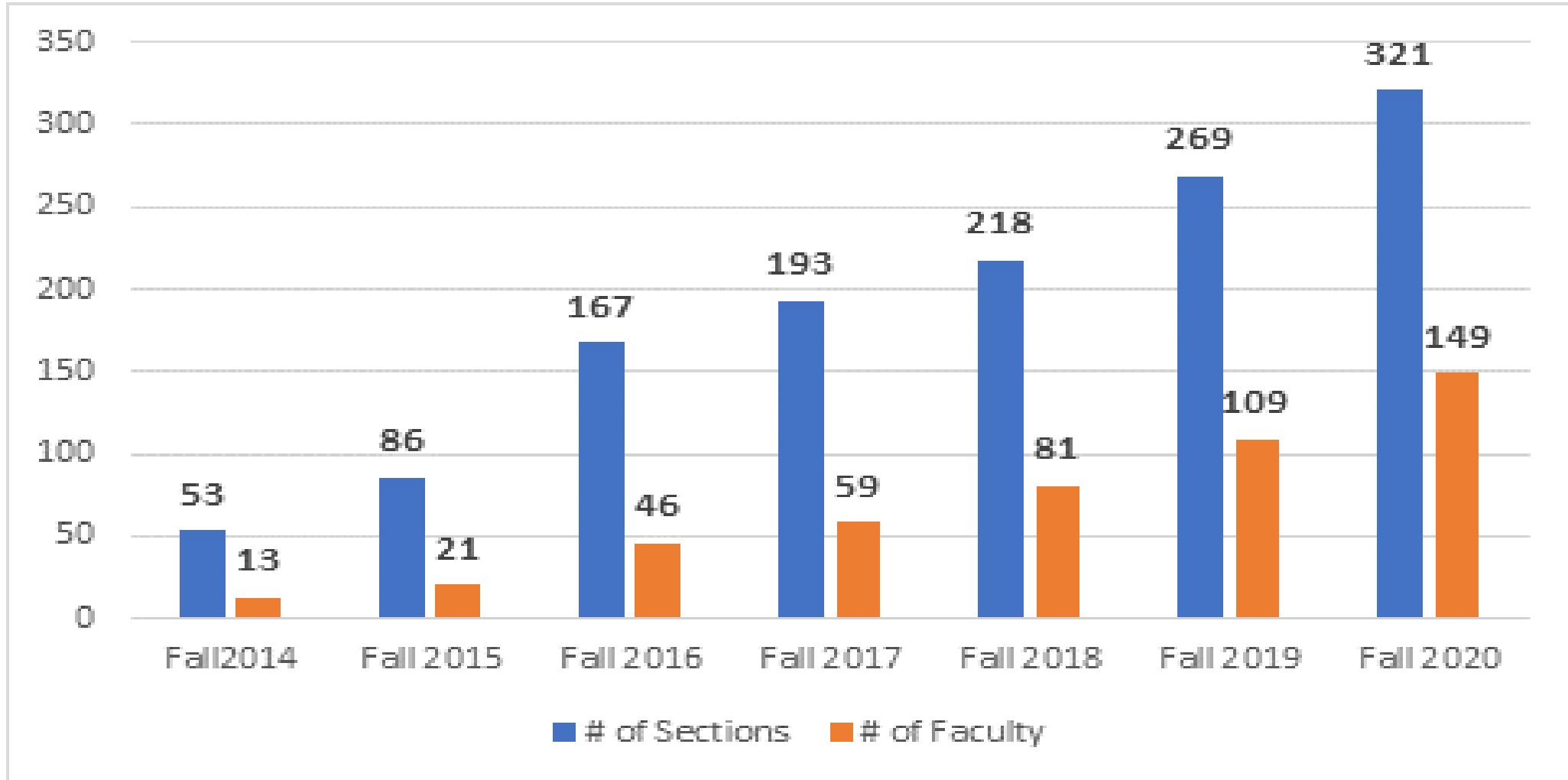
## **The Perfect Storm: Merging OER and Portfolium**

PAC birthed OER in Fall 2014 and ePortfolio in Fall 2012

- Each initiative is organically grown by faculty for faculty in order to serve PAC students
- OER's original purpose: save students money – now: research-based learning
- ePortfolio's original purpose: career planning – now: reflective learning, pathways, badging, internships and employment = career ready students

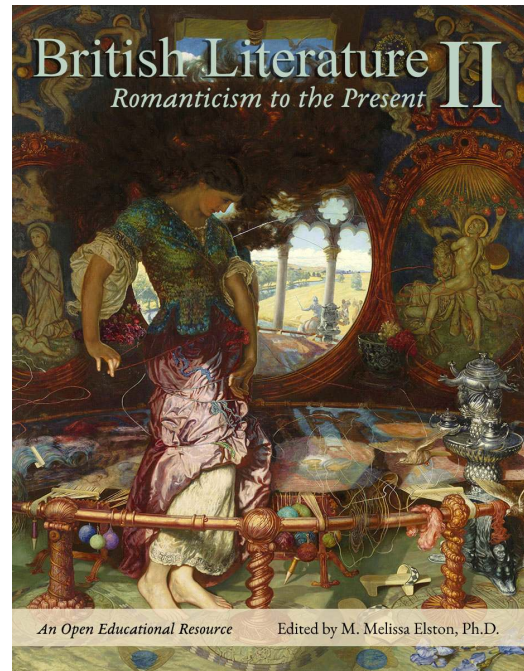
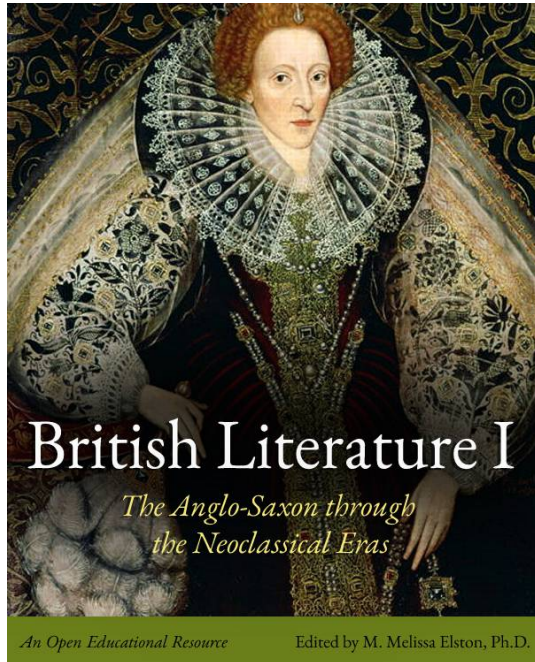


## Data: Fall 2014 - Fall 2020





# What does OER look like, in courses and programs?



If you go shopping for the physical textbook that each of these OER texts replaces, it retails for ~\$102 new, ~\$60 used.

How to Use this OER Text – British Literature II

https://pacbl2.pressbooks.com/front-matter/how-to-use-this-oer-text/

Apps Edit Profile | Instagram Facebook Typewriter - PhotoF... City Owl Press: Sub... ruffled milk pie - s... August Submission... The Bard Class for... #MakesMeW

PB PRESSBOOKS

Home Read Sign in Se

CONTENTS

BRITISH LITERATURE II

Cover

British Literature II: Romanticism to the Present

How to Use this OER Text

I. The Romantic Era +

II. The Victorian Age +

III. The Twentieth Century and Beyond +

IV. Appendix +

HOW TO USE THIS OER TEXT

This educational resource is provided free to ENGL 2323 students, in lieu of a traditional course textbook. It contains readings for the second half of a two-course British literature survey, as well as discussion and research questions designed to help you probe the selections more deeply.

To get the most out of this virtual text, you should **take notes** as you read each selection. You can do this using a word-processing program (like Microsoft

icism to the Present Next: A Vindication of the





## What are the results?

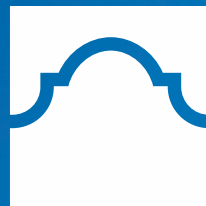
- Students are getting jobs.
- They are writing more.
- They are reflecting on their learning processes.
- Portfolium offers deeper access to the student learning process.
- It offers more modalities for assessment.
- It easily integrates; it is easy to use.
- It creates more opportunities for application-based learning.

## By the data:

- Portfolium users: **3,693**
- Skills showcased: **20,907**
- Total views: **113,450**
- Connections: **3,599**
- Data points collected: **187,059**
- Projects uploaded: **5,911**
- Company follows: **2,283**
- Reported jobs/internships: **2,312**



Thank you.



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# Executive Faculty Council Quarterly Report

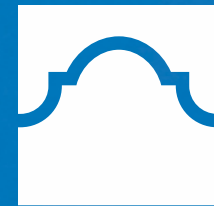
## August 2021

Office of the Vice Chancellor for Academic Success  
Dr. George Railey

**Presenter:**

**Cindy Katz**

Executive Faculty Council Fellow



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Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# Ad hocs completed, working on presentations

- End of Course Student Surveys, Phase II (Clinical/CTE courses)
  - Obtain Strategic Leadership Team approval
  - List of all courses survey would impact
  - Programming and testing
  - Implementation
- New Era Tenure Proposal
  - Presented to EFC – updates from feedback incorporated
  - Presented to VPASs – incorporating feedback
  - Informal discussions with SLT re: multi-year contracts
    - Planning a more in-depth conversation between faculty and administration on this





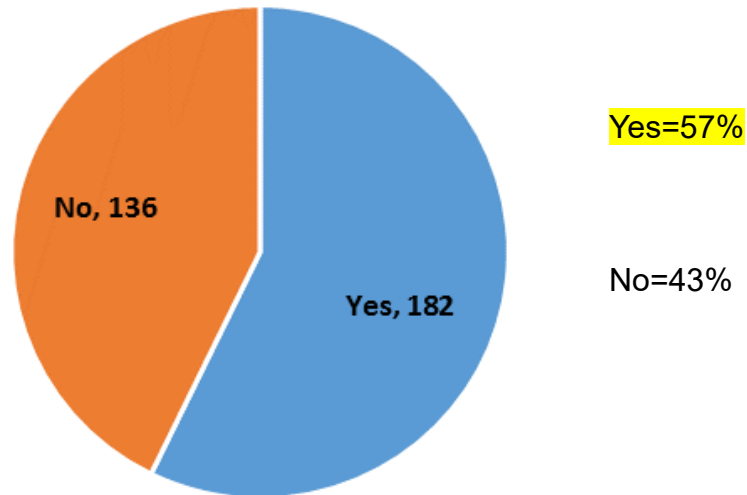
# Two current EFC charges

- Faculty Evaluation and Platform
  - Phase I – Evaluation
  - Pieces for evaluation are completed; working on write-up
  - Should be ready to present to EFC August 2021
- Faculty/Student Mentoring Model
  - Working on a draft of recommendations
  - Should be ready to present to EFC September 2021



# Awareness Survey

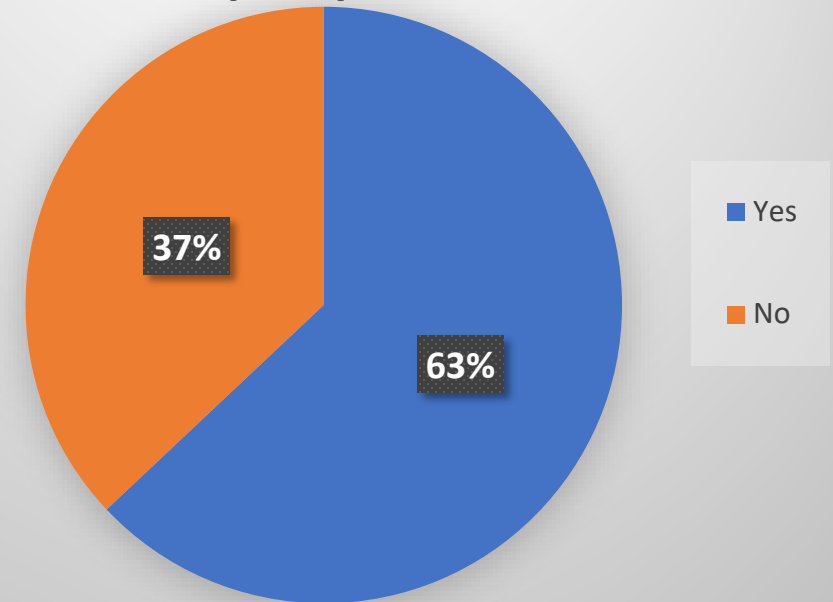
Have you heard about the Executive Faculty Council (EFC) before?



n=318

Spring 2018

Have you heard of the Executive Faculty Council (EFC)?



n=289

Spring 2021



ALAMO  
COLLEGES  
DISTRICT



# Awareness Survey - Guiding Principles

| Guiding Principle                                                  | Strongly Agree or Moderately Agree |      | Don't know/Not Enough Info |      |
|--------------------------------------------------------------------|------------------------------------|------|----------------------------|------|
|                                                                    | 2018                               | 2021 | 2018                       | 2021 |
| Engages faculty in shared governance                               | 52%                                | 51%  | 29%                        | 23%  |
| Builds trust and respect                                           | 46%                                | 51%  | 34%                        | 28%  |
| Establishes a culture of inclusive collaboration and communication | 45%                                | 51%  | 31%                        | 29%  |
| Maintains accountability through transparency and defined roles    | 42%                                | 49%  | 37%                        | 33%  |
| Makes data informed decisions                                      | 41%                                | 49%  | 43%                        | 36%  |
| I know how to submit communication to the EFC                      |                                    | 34%  |                            | 26%  |

Scale:

Strongly Agree, Moderately Agree, Somewhat Agree, Slightly Agree, Do Not At All Agree, Don't Know/Not Enough Info

# Awareness Survey - Ad hoc committees

|                                                                 | <b>Extremely/<br/>Moderately Aware</b> | <b>Not At All Aware</b> |
|-----------------------------------------------------------------|----------------------------------------|-------------------------|
| <b>Ad Hoc Committee</b>                                         | <b>2021</b>                            | <b>2021</b>             |
| End of Course Student Surveys - Phase I (all courses)           | 56%                                    | 10%                     |
| End of Course Student Surveys - Phase II (clinical/CTE courses) | 32%                                    | 37%                     |
| Faculty Evaluations and Platform                                | 53%                                    | 16%                     |
| New Era Tenure                                                  | 34%                                    | 31%                     |
| Faculty Student Mentoring Program                               | 36%                                    | 22%                     |

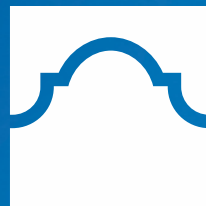
Scale:

Extremely Aware, Moderately Aware, Somewhat Aware, Slightly Aware, Not At All Aware





Thank you.



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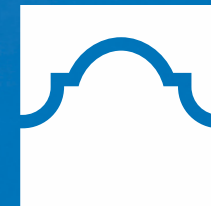


# ACD Strategic Enrollment Management

Dr. Adelina Silva, Vice Chancellor for Student Success  
*Alamo Colleges District*

Gilberto Becerra, Vice President for Student Success  
*Palo Alto College*

August 17, 2021



ALAMO  
COLLEGES  
DISTRICT



2018 Award Recipient

Achieving the Dream | LEADER COLLEGE

# Strategically Aligned

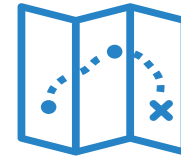
Charge: Strategically position ACD to expand access for our community and create a long-term vision for enrollment stability.



**SMART GROWTH  
STRATEGY**



**STRATEGIC  
ENROLLMENT  
PLANNING**



**ALAMO COLLEGES  
DISTRICT STRATEGIC  
PLAN**

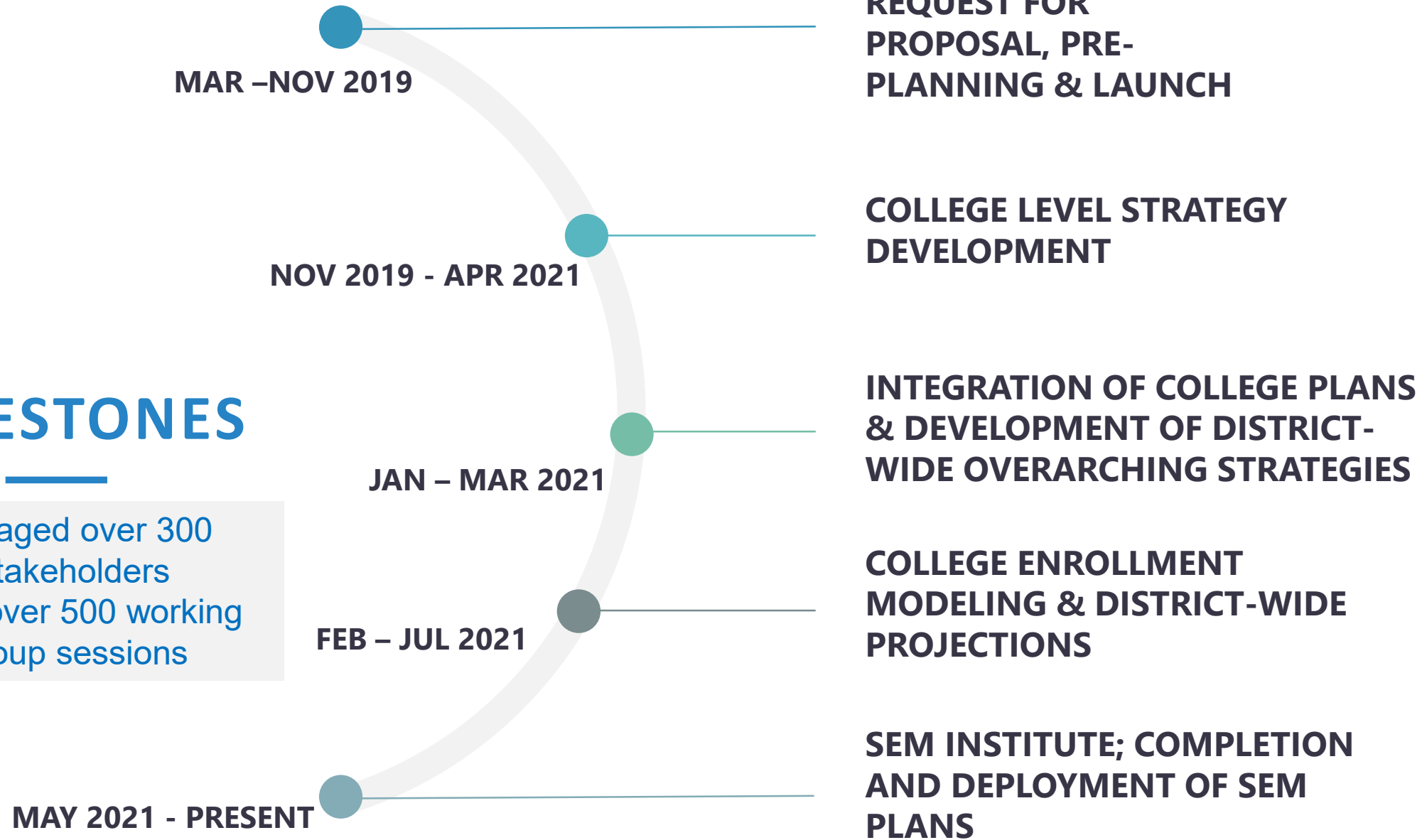


**ALAMO  
COLLEGES  
DISTRICT**



# MILESTONES

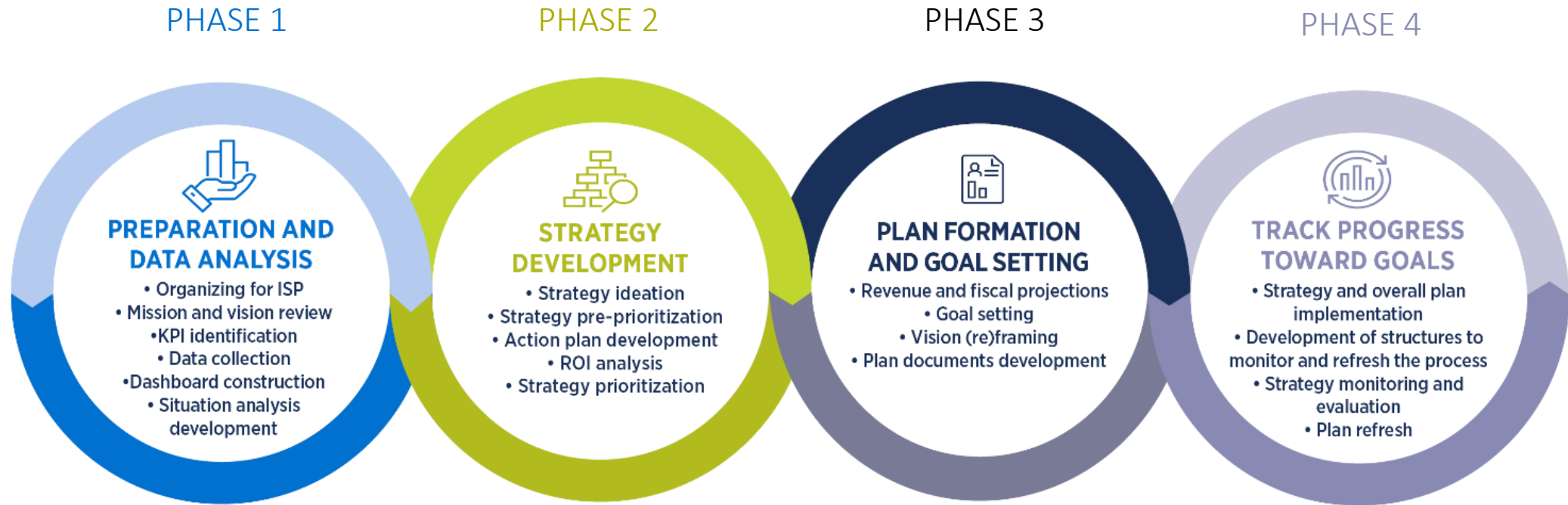
Engaged over 300 stakeholders  
Held over 500 working group sessions



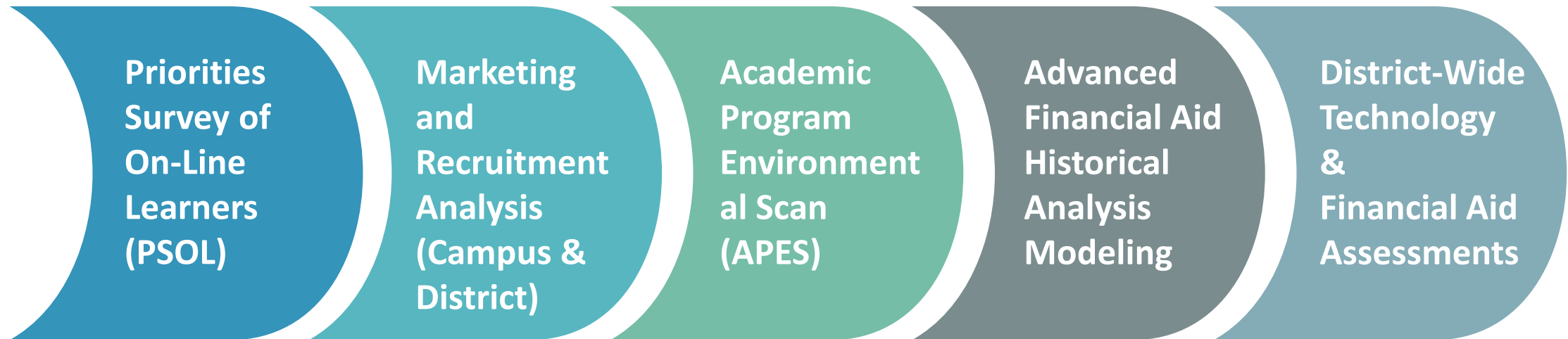


# SEM Methodology

## Four-phase recursive process



# Data Informed Approach



# ACD Enrollment Modeling

| Student Type                 | Fall 2020 | Fall 2025        |
|------------------------------|-----------|------------------|
| First-Time In College (FTIC) | 10,326    | 14,153           |
| Dual Credit                  | 14,083    | 18,581           |
| Continuing                   | 40,701    | 42,226           |
| Transfer                     | 3,209     | 4,111            |
| Total                        | 68,319    | 79,071 ↑ (15.7%) |



# ACD SEM Institute

**01 From SEP to SEM**

**02 Recruitment Fundamentals**

**03 Engaging Academics**

**04 Retention Fundamentals**

**05 Strategy Development Fundamentals**

**06 Research and Reporting**

300+  
Participants

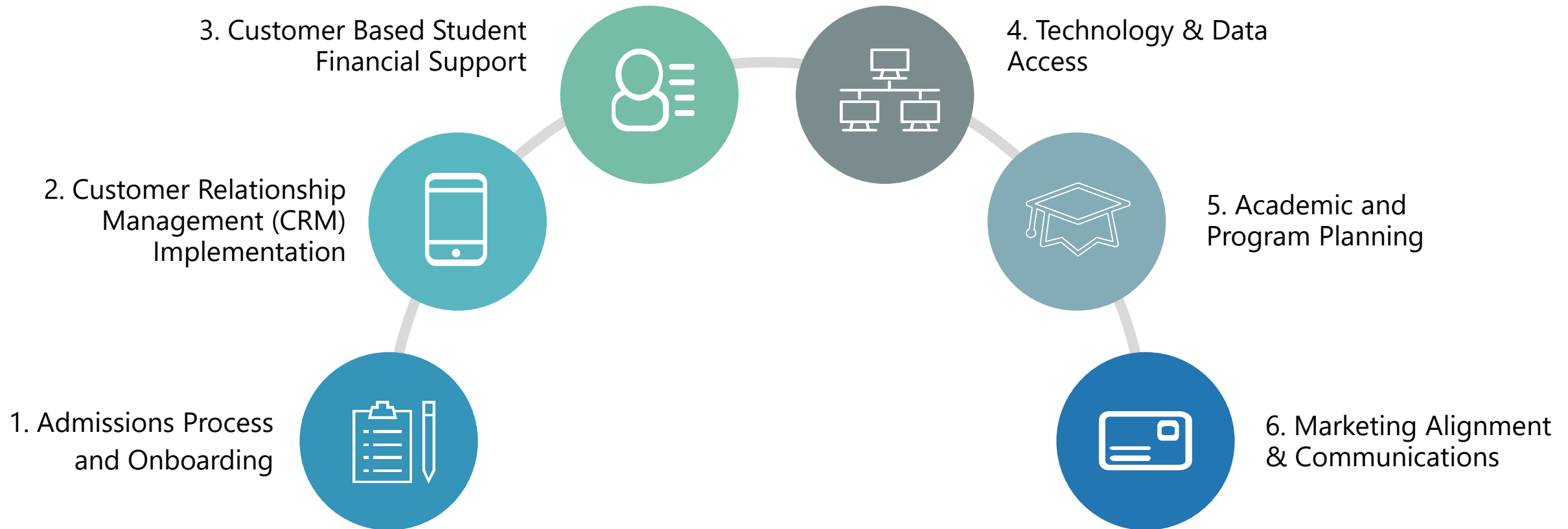


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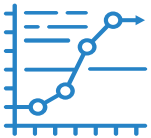
# SEM Overarching Strategies



# Plan of Action



Implement district-wide SEM Council



Standardize college SEM scorecards



Integrate equity-centered strategic enrollment planning



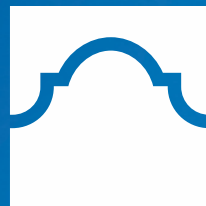
Provide ongoing professional development



Iterative review of opportunities for improvement



Thank you.



ALAMO  
COLLEGES  
DISTRICT



# The Student Parent Initiative

**Dr. Adelina Silva**

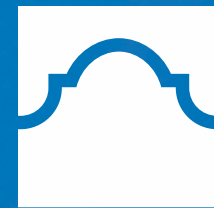
Vice Chancellor for Student Success

**Dr. Rodell Asher**

Director District-wide Student Engagement and Leadership

**Dr. Harold Whitis**

District Director Student Financial Aid



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DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

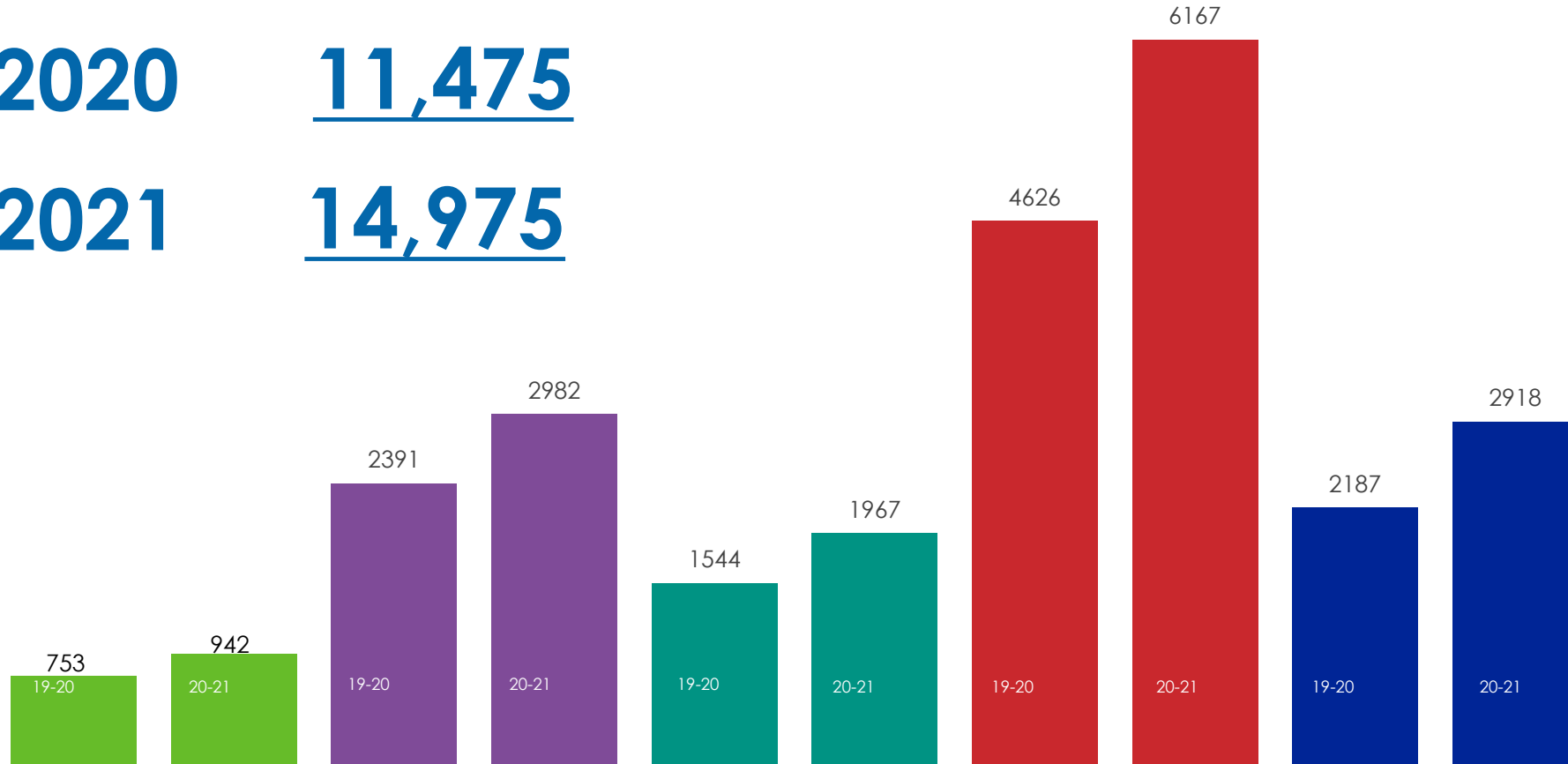
Achieving the Dream  
LEADER  
COLLEGE  
OF DISTINCTION



# Student Parents: 2-year Comparison

**2019-2020**      **11,475**

**2020-2021**      **14,975**



**Enrollment by Home College**



# Student Parent Profile

## Data Sources

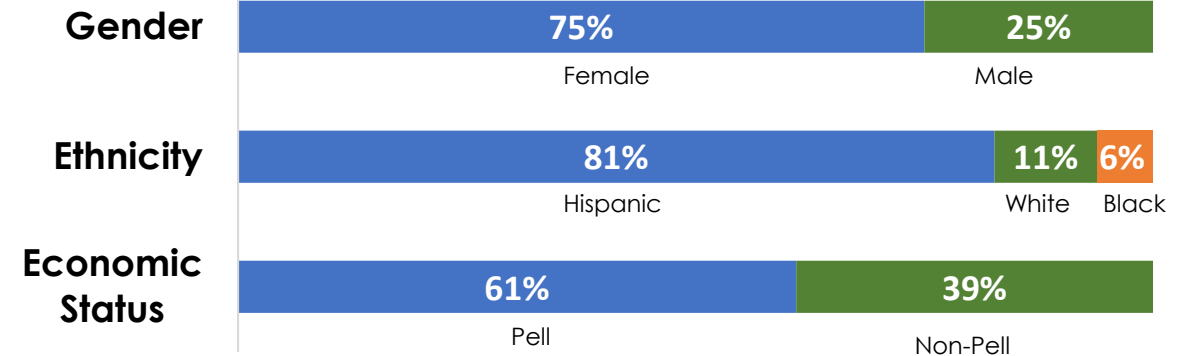
STU0220 Enrollment Reports

### Student Survey

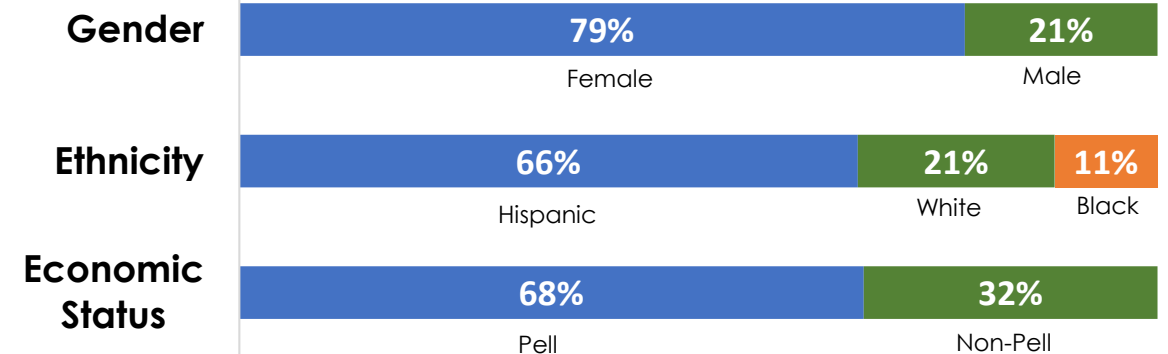
Results from ACES Splash page Survey

**Financial Aid Applications** Information submitted with TASFA & FAFSA

## 19-20



## 20-21



# National Research: ASCEND & JED Foundation (2021)

## Findings

- **39% feel guilty** often or all the time.
- **24% sense of social isolation** on campus.
- **41%** made to **feel unwelcome**.
- **57% faculty member unsympathetic** to their situation as a student parent.

## Recommendations

- **Train staff** on unique stressors.
- Create spaces on campus to **foster sense of belonging**.
- **Create policies** that allow flexibility for student parents **in the classroom**.
- Identify strategies to **ensure reliable access to childcare**.
- **Increase visibility** on marketing materials.

N=1,022 survey respondents

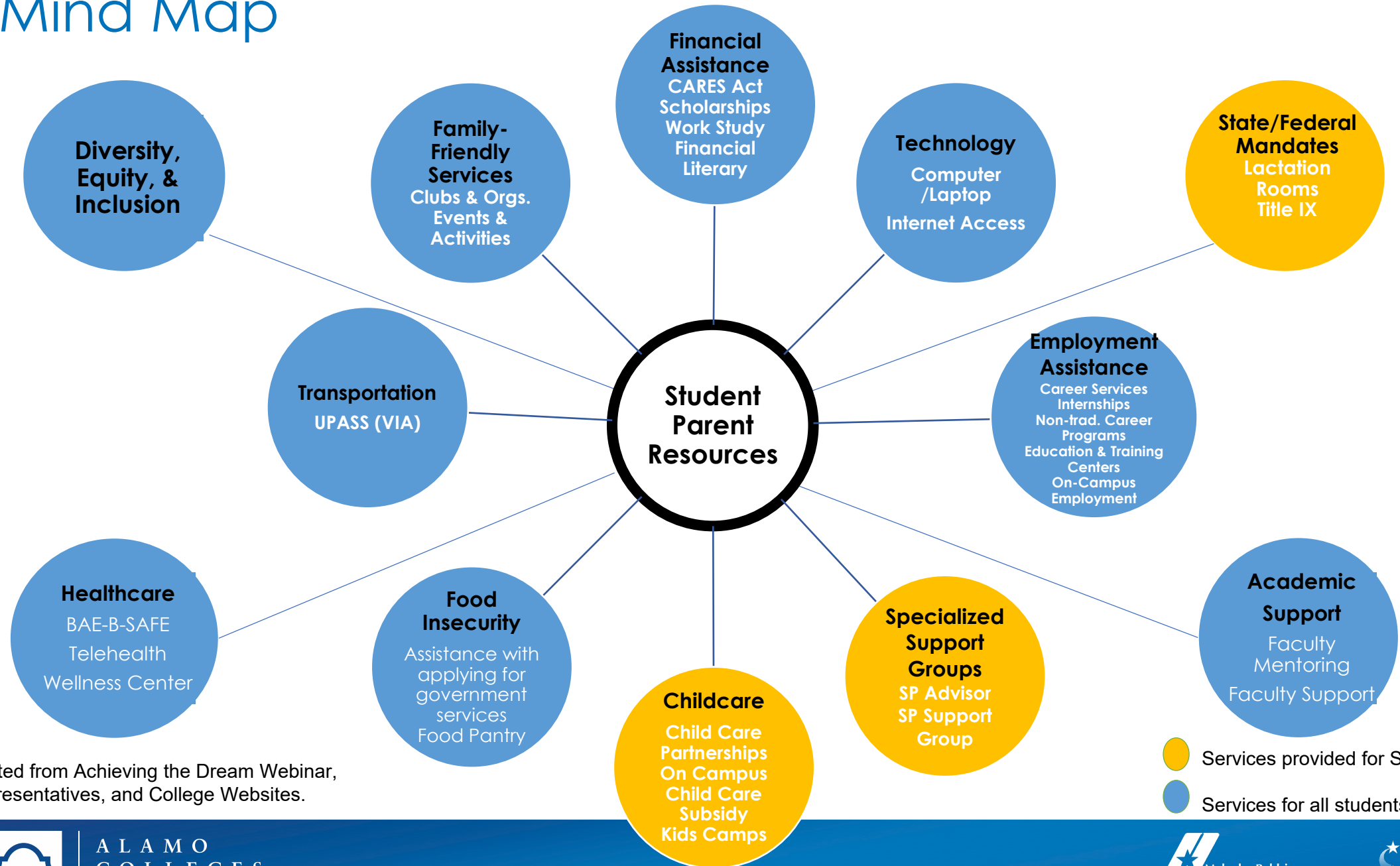
N=25 participants interviewed (parents of newborn -13 yrs.)



ALAMO  
COLLEGES  
DISTRICT



# Mind Map



\* Data collected from Achieving the Dream Webinar, College Representatives, and College Websites.



# ASPEN Postsecondary Success for Parents Initiative

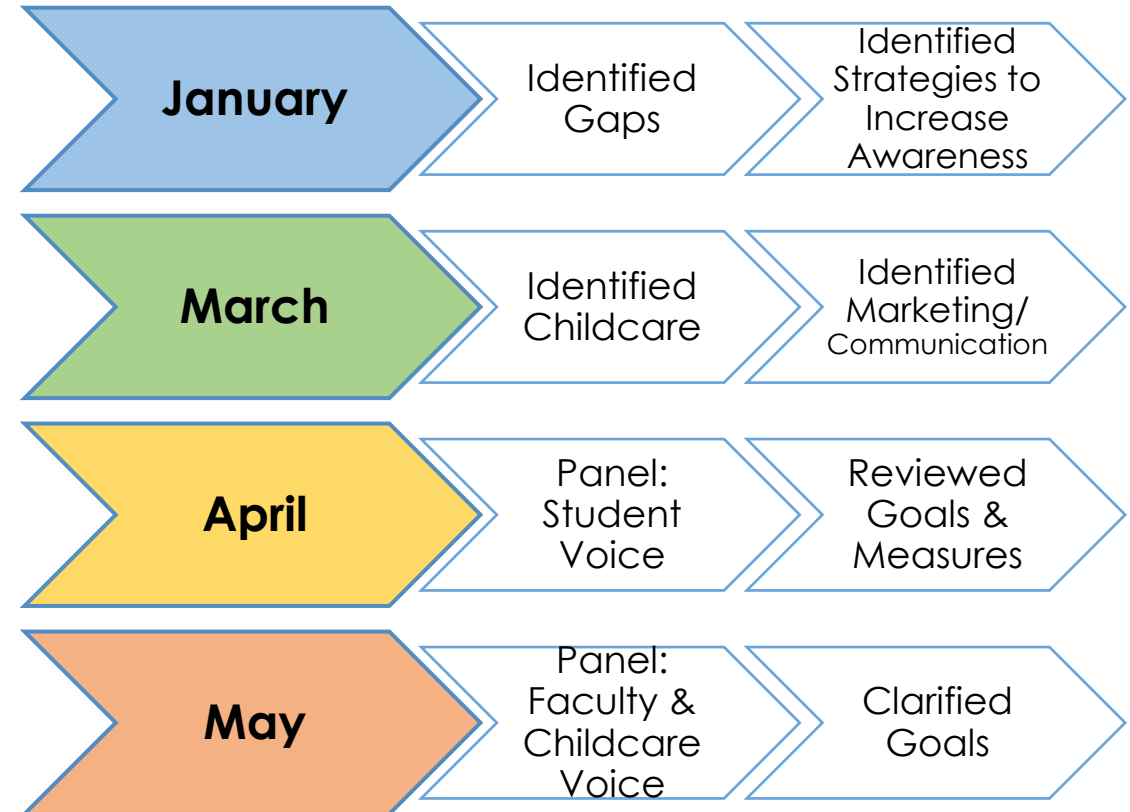
## Postsecondary Leadership Circle

**Vision** Create/Implement action plans that ensure successful credential achievement and a supportive and respectful institutional culture for student parents

## Alamo Colleges Student Parent Network

**Goal** Engage key contributors across the colleges in discussion and ideation regarding resources and services for student parents.

## Monthly Outcomes



# Student Parent Network Recommendations

**AlamoEXPERIENCE Student Parent Portal** *(In-Progress)*

**AlamoShare Student Parent Resources Site** *(In-Progress)*

**Baseline Data** *(In-Progress)*

**Branding** *(In-Progress)*

**Considerations for Student Parents in the Classroom**  
*(In-Progress)*

**Inclusion of Support Services & Resources in Syllabus**  
*(Pending)*

**Leverage Childcare Partnerships** *(Pending)*



# Actions In-Progress

- VPSS and VPAS Action Steps to **Ensure Scalability**
  - Provide Recommendations from Student Parent Resources Network
- Student Life Directors to Identify **Ways to Engage Student Parents**
  - Scheduling and Communication of Family-Friendly Events/Activities
- Recommendation for **Student Parent Enhancement**
  - Iterative Student Feedback and Voice
  - Higher Education Emergency Relief Funds (HEERF)
    - Prioritizing HEERF funds to Student Parents



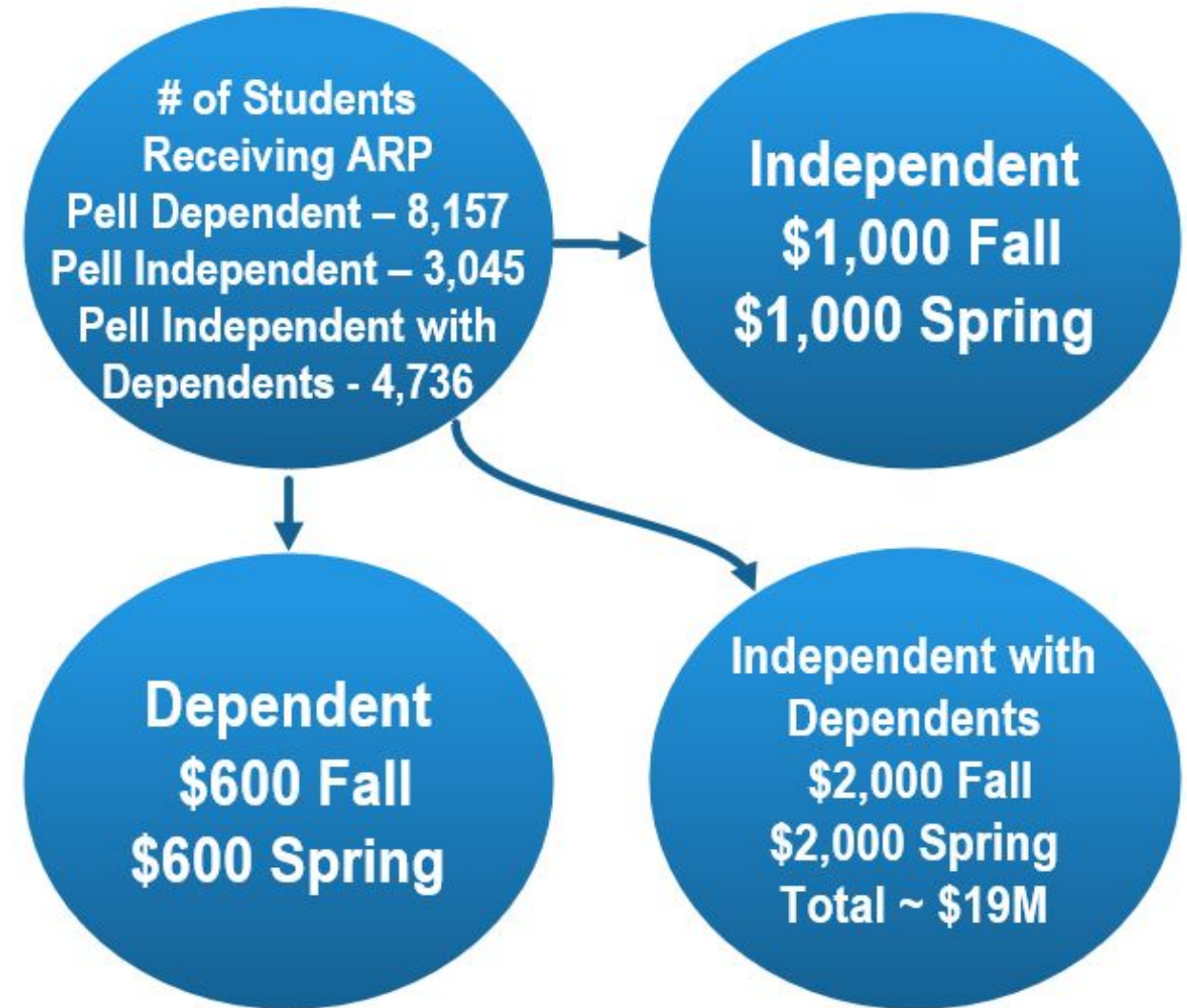
# Prioritizing HEERF Funding to Student Parents

## American Rescue Plan

We made HEERF distributions to Pell eligible students in the past.

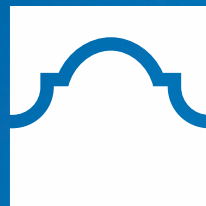
- May 2020 - \$300 disbursement from CARES
- April of 2021 - \$600 disbursement from CRRSAA

To provide additional support to Student Parents we will have a tiered approach to that Pell distribution from ARP funds to benefit Student Parents.





Thank you.



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient



Achieving the Dream  
LEADER COLLEGE  
OF DISTINCTION



ALAMO COLLEGES DISTRICT  
Palo Alto College



# Dental Hygiene Associate of Applied Science



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient



# Introduction - Dental Hygiene, AAS

- The Dental Hygiene AAS program will be accredited by the American Dental Association Commission on Dental Accreditation (ADA CODA/Commission).
- Students will train in a state-of-the-art clinic, providing educational and clinical services for members of the community.
- Graduates will be prepared to take the national and regional dental hygiene licensing exams.
- Graduates may fully transfer their dental hygiene AAS into the UT Health San Antonio dental hygiene Bachelor's Degree.



# Overview - Program Demand

- Dental Hygiene is projected to be one of the 30 fastest-growing occupations in US. (Dept. of Labor Statistics).
- Dental Hygiene is included on the Workforce Solutions Alamo Demand Occupations List.
- Only one college in San Antonio offers the Dental Hygiene, AAS, the proprietary college Concorde.
- We have received more than 290 Dental Hygiene requests for information from prospective students.





# Overview - Program Demand

## Projected annual job opening:

- in Alamo region: 154 openings
- in Texas: 1,687 openings

## Wages:

- Entry-Level Wage for Alamo region: \$31.13/hr.
- Average Wage for Alamo region: \$35.74/hr.

Source: [SOC: 29-1292 - https://texaslaboranalysis.com/Demand](https://texaslaboranalysis.com/Demand)



# Overview - Program Demand

## Projected Employment 2018-2028:

- Alamo Region - 1,892
- Texas - 19,144

## Projected industry growth 2018-2028:

- Alamo Region - 28.45%
- Texas - 35.02%

Source: [SOC: 29-1292 - https://texaslaboranalysis.com/Demand](https://texaslaboranalysis.com/Demand)



# Dental Hygiene Advisory Committee

**Chair - LaDonia Franke, RHD** – Dental Hygienist with SA Prison System

**Vice Chair - Marie Reyes, RDH** – Program Coord., Methodist Healthcare Ministries

**Jodie Hostetter, RDH** - Program Coordinator with SA Metro Health District Oral Health

**Jennifer Bankler, DDS** – Dentist with SA Metro Health Oral Health

**J.P. Fancer, DDS** - USAF retired, Adjunct professor ACC, Lecturer at TSU

**Sandra Salazar-Mendoza, RDH** – Public Health with Communicare Health Centers

**Rebekah Sculley, RHD** – Clinical Instructor at UT Health

**Celia Aviles, RDH** – RDH Program Coordinator at UT Health

**Mary Jacks, RDH** – Retired RDH Program Director at UT Health



# Program Development - Return on Investment

- 5-Year Costs/Expenses:
  - Equipment: \* CIP
  - Faculty: \$1,648,976
  - Facility Impacts: CIP
  - Other Direct Costs: \$194,805
  - Other Indirect Costs: \$7,476
- **Total Costs/Expenses: \$1,851,257**

\* Note: Equipment cost of \$2,059,359 reduced by \$500,000 due to COSA contribution, with \$1,559,357 funded through CIP.





# Program Development - Return on Investment

- 5-Year Revenue Generated:
  - Regular Tuition: \$632,610
  - Reimbursable Dollars: \$531,066
  - SPT & Clinical Revenue: \$680,500
  - MacKenzie Scott \$360,000
- **Total Revenue: 2,204,176**



# Program Development - Return on Investment

- 5-Year Net Income/Loss:
  - Total Cost/Expenses: \$1,851,257
  - Total Revenue: \$2,204,176
- **Net Income: \$352,919**



# Questions?



ALAMO COLLEGES DISTRICT

Palo Alto College

1985 2020  
**35**  
YEARS



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

Achieving the Dream  
LEADER COLLEGE



**FROM:** Professional Technical Education, Palo Alto College

**Subject:** Business Plan – New Workforce Program

**TO:** SLT

**1. Program Name:** CIP: 51.0602 - Dental Hygiene, AAS,

**Program Purpose:** The Dental Hygiene curriculum is designed to provide students with the instruction necessary to clean teeth, examine the oral cavity, head and neck areas for signs of oral disease, and provide patient education. Students will be prepared to serve as community educators for oral hygiene, take and develop x-rays, and apply fluoride, sealants or other medicaments.

**2. Program Outcomes:**

- Students will acquire the clinical competencies expected of entry-level dental hygienists.
- Students will provide appropriate dental hygiene treatment utilizing the ADPIE process of care.
- Students will provide quality dental hygiene care in a safe, efficient, ethical, and humanistic manner.
- Graduates will implement appropriate dental hygiene treatment based on the dental hygiene process of care and work in a manner consistent with the State Practice Act and ADHA's Code of Ethics.
- Graduates will understand the importance of lifelong learning activities required by the ever-evolving dental hygiene profession.
- Graduates will meet the needs of the community through oral health education and promotion.

**3. Five-Year Costs/Investment:**

- **Equipment:** Use CIP funds & COSA donation CIP
- **Faculty:** \$1,648,976
- **Facility Impacts:** Use new Rio Grande building CIP
- **Other Direct Costs:** \$194,805
- **Other Indirect Costs:** \$7,476
  - **Total 5-Year Expenses:** **\$1,851,257**

**4. Five-Year Revenue Generated:**

- **Projected Enrollment:**
  - 170 students over 5 years (34 students per year for years 1 through 5)
  - 72 students completing the program over a 5-year period (completers from years 1 – 3 cohorts)
- **Projected Contact Hours:** 248,160
- **Reimbursable Dollars Rate:** \$5.59 (Technical) & \$2.36 (Gen. Ed.) at current 24.41% funding level
- **Regular Tuition:** \$632,610
- **Projected Total Reimbursable Dollars:** \$531,066
- **Special Program Tuition & Clinical Revenue:** \$680,500
- **MacKenzie Scott:** \$360,000
  - **Total 5-Year Revenue:** **\$2,204,176**

**5. 5-Year Net Income:** **\$352,919**

**6. Job/Employer Demand:** 154 per year @ \$31.13 entry-level in Alamo region.

**7. Five-Year Projected Job Placement:** 68 students placed at 95% placement rate.

**8. Projected Program Milestones:**

- **Year 1:** 34 Declared Majors
- **Year 2:** 64 Declared Majors
- **Year 3:** 90 Declared Majors      24 program completers - 95% job placement
- **Year 4:** 90 Declared Majors      24 program completers - 95% job placement
- **Year 5:** 90 Declared Majors      24 program completers - 95% job placement

**9. Other Pertinent Information:**

- Proposing AAS (68 SCH) – THECB approved exception to 60 SCH maximum.
- Austin Community College had 46 completers with 100% placement from their CIP: 51.0600-Dental Support Services programs for years 2016-2018.
- Have received 293 requests for Dental Hygiene program information from prospective student since 6/2018.

**ALAMO COMMUNITY COLLEGES  
NEW PROGRAM DEVELOPMENT  
PRE-APPLICATION CHECKLIST  
for Palo Alto College**

Program title: Dental Hygiene, AAS

CIP: 51.0602

**A. Program objectives** (Refer to the THECB GIPWE)

**Goal 1** - Graduate competent entry-level dental hygiene professionals.

Program graduates will be able to competently complete the dental hygiene process of care to include make ethical & legal decision, manage emergencies, evaluate all oral findings, provide treatment and preventive plans for all patients.

**Goal 2** - Promote service within the community for faculty and students.

Graduates will assess, plan, implement & evaluate community oral health, and promote oral & general health to the public. Program faculty and students will participate in the college outreach programs.

**Goal 3** - Demonstrate good stewardship of all resources.

Students will procure quality equipment and supplies using a purchasing process that incorporate discounts and economies of scale when possible. They will also maintain equipment and program resources and establish an equipment replacement program and provide full accounting of all expenditures.

**Goal 4** - Develop faculty to be leaders within the College and the dental hygiene profession.

The College will hire and promote dental hygiene faculty that exemplify the mission of the College.

**Goal 5** - Serve as a resource for the public, dental, and dental hygiene communities.

The program will maintain the Dental Hygiene Advisory Committee and develop a student and patient recruitment plan.

**B. Existing program information for initiating college**

Palo Alto College does not have any other programs in this CIP Code.

List other colleges within the Alamo Colleges system that offer this program or a related program and specify the award(s) currently offered. Include levels and CIP codes for each. (Resource: Alamo Colleges District EWD Department or THECB inventory.)

San Antonio College - Dental Assisting Technology, AAS - CIP: 51.0601

San Antonio College - Dental Assisting Certificate, CERT1 - CIP: 51.0601

San Antonio College - Dental Assisting Technology, CERT3 - CIP: 51.0601

**C. Occupational Need – Alamo Region**

1. Is the number of employment opportunities in this job growing? Yes x No   

Supporting evidence: Number of available positions currently open: 154 per year

2. Will the need for trained personnel be sustained over the next five years? Yes x No   

Supporting evidence: Number of positions estimated to be created over the next ten years: 419

Source: [SOC: 29-1292 - Dental Hygienists from Labor Market & Career Information Department \(LMCI\)](#)

3. What information is available from local/state labor market sources concerning this occupational title?

**Alamo Local Workforce Development Area Labor Market Information**

Regional Employment 2018: 1,473

Projected Regional Employment 2028: 1,892

Absolute Change 2018 - 2028: 419

Percent Change 2018 - 2028: 28.45%

Average Hourly Wage 2019: \$35.74 Average

Average Openings per year due to Growth and Replacement: 154

**Texas Labor Market Information**

Texas Employment 2018: 14,179

Projected Texas Employment 2028: 19,144

Absolute Change 2018 - 2028: 4,965

Percent Change 2018 - 2028: 35.02%

Average Hourly Wage 2019: \$36.64

Average Openings per year due to Growth and Replacement: 1,613

a. Is this occupational title on the Demand Occupations List? Yes x No   

Source: <https://www.twc.texas.gov/partners/target-occupations#targetOccupationsByBoardArea>

b. Indicate the entry-level salary for this occupational title: \$31.13/hour    /month    /year

Source: [SOC: 29-1292 - Dental Hygienists from Labor Market & Career Information Department \(LMCI\)](#)

**D. Assessment of Employer Support**

1. How many companies will show preference to hiring completers of this program? 10

2. How many companies will provide employees incentive to complete this training by providing:

a. Higher pay? 4

b. Opportunity for promotion? 6

c. Tuition or other financial support? 2



E. Assessment of Training Capacity

1. Geographic implications for program location

- On a map, indicate the companies that would support and/or be served by the development of a new program for this occupational title.
- On the same map used in “item a” above, indicate locations of institutions with currently existing programs within a fifty-mile radius, if applicable. Please use a legend.

Palo Alto College – **Red Tag**

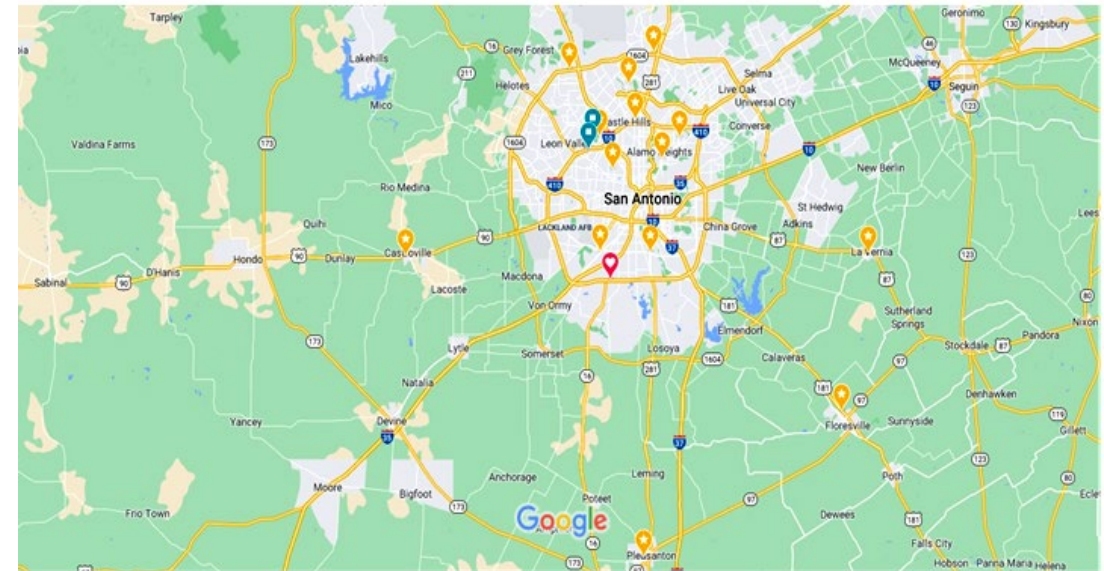
Dental Hygiene Schools within 50-miles **Blue Tag**

- Concorde Career College – Offers Associate’s Degree
- The University of Texas Health Science Center at San Antonio – Offers Bachelor’s & Master’s Degrees

Companies served by PAC’s Dental Hygiene program – **Orange Tag**

- Tuscany Dental Care 1162 E Sonterra Blvd.
- Oak Hills Periodontics 5419 Fredericksburg Rd
- Masters Dental Group 7400 Blanco Road, Suite 100
- Joseph Ferro 941 Donaldson (C)
- Campis Family Dental 3715 SW Military Drive (C)
- Brush Country Dental 800 North Bryant Street Pleasanton
- Blanco North Dental 14341 Blanco Road
- Oakwell Periodontics 3301 Oakwell Ct
- Town Square Dental 1313 Lorenzo Street Ste 3 Castroville
- South Texas Orthodontics 15900 La Cantera Pkwy
- Mark A Cavazos DDS PLLC 3414 Roosevelt Ave
- Mark A. Simmons, D.D.S. 13549 US Hwy 87 W La Vernia
- Floresville Dental 534 10th St Floresville
- Dirk P. DeKoch, DDS 6714 N New Braunfels Ave

Google Maps



2. Suitability of campus resources to support this program

a. Does the college currently have the following resources to begin this program?

- |                           |                              |                                        |                                                        |
|---------------------------|------------------------------|----------------------------------------|--------------------------------------------------------|
| * Facilities              | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Will use new Rio Grande building from CIP</u>       |
| * Equipment               | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Will use CIP funds &amp; \$500K COSA donation</u>   |
| * Faculty                 | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Require qualified Faculty</u>                       |
| * Instructional resources | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Resources budgeted for instructional resources.</u> |
| * First-year budget       | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Require Operating Expenses</u>                      |

If "No" to any of the above areas, describe the resource commitment needed.

b. Should this program be provided by more than one college? Yes ☐ No ☒

Provide a brief rationale: This is a high-cost program with a job demand for only a single program.

F. College Commitment to Develop a New Program

Based on the above information and the attachments, the administration of this college is committed to the full development, implementation, and sustained operation of the program until the demand has been fully satisfied.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title President, Palo Alto College

# Questions?

## Discussion and Possible Action on the Approval of Palo Alto College Associate of Applied Science Degree in Dental Hygiene

Presented to the Board Acting as a Committee of the Whole on August 10, 2021 and now presented to the Board for approval on August 17, 2021.

### MINUTE ORDER

**"The Alamo Colleges Board of Trustees hereby approves the submission to the Texas Higher Education Coordinating Board of a new workforce education program of study for an Associate of Applied Science Degree in Dental Hygiene for Palo Alto College."**

### PURPOSE

The purpose of this Minute Order is to authorize the President of Palo Alto College or his designee to submit to the Texas Higher Education Coordinating Board a program of studies of 68 semester credit hours for the college to deliver the Associate of Applied Science Degree in Dental Hygiene.

### BACKGROUND

The Associate of Applied Science in Dental Hygiene is designed to prepare students to treat and educate patients in the control and prevention of oral diseases. Students train in a state-of-the-art clinic, providing educational, clinical, and therapeutic services, actively promoting optimal oral health within the community. The Dental Hygiene AAS program will be accredited by the American Dental Association Commission of Dental Accreditation (ADA-CODA). The Dental Hygienist is projected to be one of the 30 fastest growing occupations in the U. S. and has a projected growth of 28.45% with 154 annual job openings in the Alamo region. This occupation appears on Workforce Solutions Alamo's targeted and demand occupations list. The entry level wage is \$31.13 an hour. Enrollment projections are for **34 students** annually, which meets the recommended minimum of 20 per year.

### IMPLICATIONS

|                         |                                                                                                                          |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>Financial:</b>       | <b>Five Year Projection:</b> 5- year positive net income of <u>\$352,919</u>                                             |
| <b>Strategic Plan:</b>  | Strategic Objective I: Student Success                                                                                   |
| <b>Human Resources:</b> | Dental Hygiene Director, Faculty & Adjunct Faculty                                                                       |
| <b>Attachments:</b>     | Exhibit 1, Budget and Business Plan Summary<br>Exhibit 2, Program Curriculum - Degree Plan<br>Exhibit 3, Pre-application |

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Dr. Robert Garza  
President, Palo Alto College

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Dr. George Railey, Jr.  
Vice Chancellor for Economic  
& Workforce Development

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Dr. Michael Flores  
Chancellor



ALAMO  
COLLEGES  
DISTRICT



**FROM:** Professional Technical Education, Palo Alto College

**Subject:** Business Plan – New Workforce Program

**TO:** SLT

**1. Program Name:** CIP: 51.0602 - Dental Hygiene, AAS,

**Program Purpose:** The Dental Hygiene curriculum is designed to provide students with the instruction necessary to clean teeth, examine the oral cavity, head and neck areas for signs of oral disease, and provide patient education. Students will be prepared to serve as community educators for oral hygiene, take and develop x-rays, and apply fluoride, sealants or other medicaments.

**2. Program Outcomes:**

- Students will acquire the clinical competencies expected of entry-level dental hygienists.
- Students will provide appropriate dental hygiene treatment utilizing the ADPIE process of care.
- Students will provide quality dental hygiene care in a safe, efficient, ethical, and humanistic manner.
- Graduates will implement appropriate dental hygiene treatment based on the dental hygiene process of care and work in a manner consistent with the State Practice Act and ADHA's Code of Ethics.
- Graduates will understand the importance of lifelong learning activities required by the ever-evolving dental hygiene profession.
- Graduates will meet the needs of the community through oral health education and promotion.

**3. Five-Year Costs/Investment:**

- **Equipment:** Use CIP funds & COSA donation CIP
- **Faculty:** \$1,648,976
- **Facility Impacts:** Use new Rio Grande building CIP
- **Other Direct Costs:** \$194,805
- **Other Indirect Costs:** \$7,476
- **Total 5-Year Expenses:** **\$1,851,257**

**4. Five-Year Revenue Generated:**

- **Projected Enrollment:**
  - 170 students over 5 years (*34 students per year for years 1 through 5*)
  - 72 students completing the program over a 5-year period (*completers from years 1 – 3 cohorts*)
- **Projected Contact Hours:** 248,160
- **Reimbursable Dollars Rate:** \$5.59 (Technical) & \$2.36 (Gen. Ed.) at current 24.41% funding level
- **Regular Tuition:** \$632,610
- **Projected Total Reimbursable Dollars:** \$531,066
- **Special Program Tuition & Clinical Revenue:** \$680,500
- **MacKenzie Scott:** \$360,000
- **Total 5-Year Revenue:** **\$2,204,176**

**5. 5-Year Net Income:** **\$352,919**

**6. Job/Employer Demand:** 154 per year @ \$31.13 entry-level in Alamo region.

**7. Five-Year Projected Job Placement:** 68 students placed at 95% placement rate.

**8. Projected Program Milestones:**

- **Year 1:**  
34 Declared Majors
- **Year 2:**  
64 Declared Majors
- **Year 3:**  
90 Declared Majors      24 program completers - 95% job placement
- **Year 4:**  
90 Declared Majors      24 program completers - 95% job placement
- **Year 5:**  
90 Declared Majors      24 program completers - 95% job placement

**9. Other Pertinent Information:**

- Proposing AAS (68 SCH) – THECB approved exception to 60 SCH maximum.
- Austin Community College had 46 completers with 100% placement in their CIP: 51.0600-Dental Support Services programs for years 2016-2018.
- Have received 293 requests for Dental Hygiene program information from prospective student since 6/2018.



**ALAMO COMMUNITY COLLEGES  
NEW PROGRAM DEVELOPMENT  
PRE-APPLICATION CHECKLIST  
for Palo Alto College**

Program title: Dental Hygiene, AAS

CIP: 51.0602

A. Program objectives (Refer to the THECB GIPWE)

**Goal 1** - Graduate competent entry-level dental hygiene professionals.

Program graduates will be able to competently complete the dental hygiene process of care to include making ethical and legal decisions, managing emergencies, evaluating all oral findings, and providing treatment and preventive plans for all patients.

**Goal 2** - Promote service within the community for faculty and students.

Graduates will assess, plan, implement, and evaluate community oral health, and promote oral and general health to the public. Program faculty and students will participate in the College outreach programs.

**Goal 3** - Demonstrate good stewardship of all resources.

Students will procure quality equipment and supplies using a purchasing process that incorporates discounts and economies of scale when possible. They will also maintain equipment and program resources, establish an equipment replacement program, and provide full accounting of all expenditures.

**Goal 4** - Develop faculty as leaders within the College and the dental hygiene profession.

The College will hire and promote dental hygiene faculty that exemplify the mission of the College.

**Goal 5** - Serve as a resource for the public, dental, and dental hygiene communities.

The program will maintain the Dental Hygiene Advisory Committee and develop a student and patient recruitment plan.

B. Existing program information for initiating college

Palo Alto College does not have any other programs in this CIP Code.

List other colleges within the Alamo Colleges system that offer this program or a related program and specify the award(s) currently offered. Include levels and CIP codes for each. (Resource: Alamo Colleges District EWD Department or THECB inventory.)

San Antonio College - Dental Assisting Technology, AAS - CIP: 51.0601

San Antonio College - Dental Assisting Certificate, CERT1 - CIP: 51.0601

San Antonio College - Dental Assisting Technology, CERT3 - CIP: 51.0601

C. Occupational Need – Alamo Region

1. Is the number of employment opportunities in this job growing? Yes x No\_\_

Supporting evidence: Number of available positions currently open: 154

2. Will the need for trained personnel be sustained over the next five years? Yes x No\_\_

Supporting evidence: Number of positions estimated to be created over the next ten years: 419

Source: [SOC: 29-1292 - Dental Hygienists from Labor Market & Career Information Department \(LMCI\)](#)

3. What information is available from local/state labor market sources concerning this occupational title?

**Alamo Local Workforce Development Area Labor Market Information**

Regional Employment 2018: 1,473

Projected Regional Employment 2028: 1,892

Absolute Change 2018 - 2028: 419

Percent Change 2018 - 2028: 28.45%

Average Hourly Wage 2019: \$35.74 Average

Average Openings per year due to Growth and Replacement: 154

## Texas Labor Market Information

Texas Employment 2018: 14,179

Projected Texas Employment 2028: 19,144

Absolute Change 2018 - 2028: 4,965

Percent Change 2018 - 2028: 35.02%

Average Hourly Wage 2019: \$36.64

Average Openings per year due to Growth and Replacement: 1,613

- a. Is this occupational title on the Demand Occupations List? Yes ☒ No ☐

Source: <https://www.twc.texas.gov/partners/target-occupations#targetOccupationsByBoardArea>

- b. Indicate the entry-level salary for this occupational title: \$31.13/hour \_\_\_\_ /month \_\_\_\_ /year

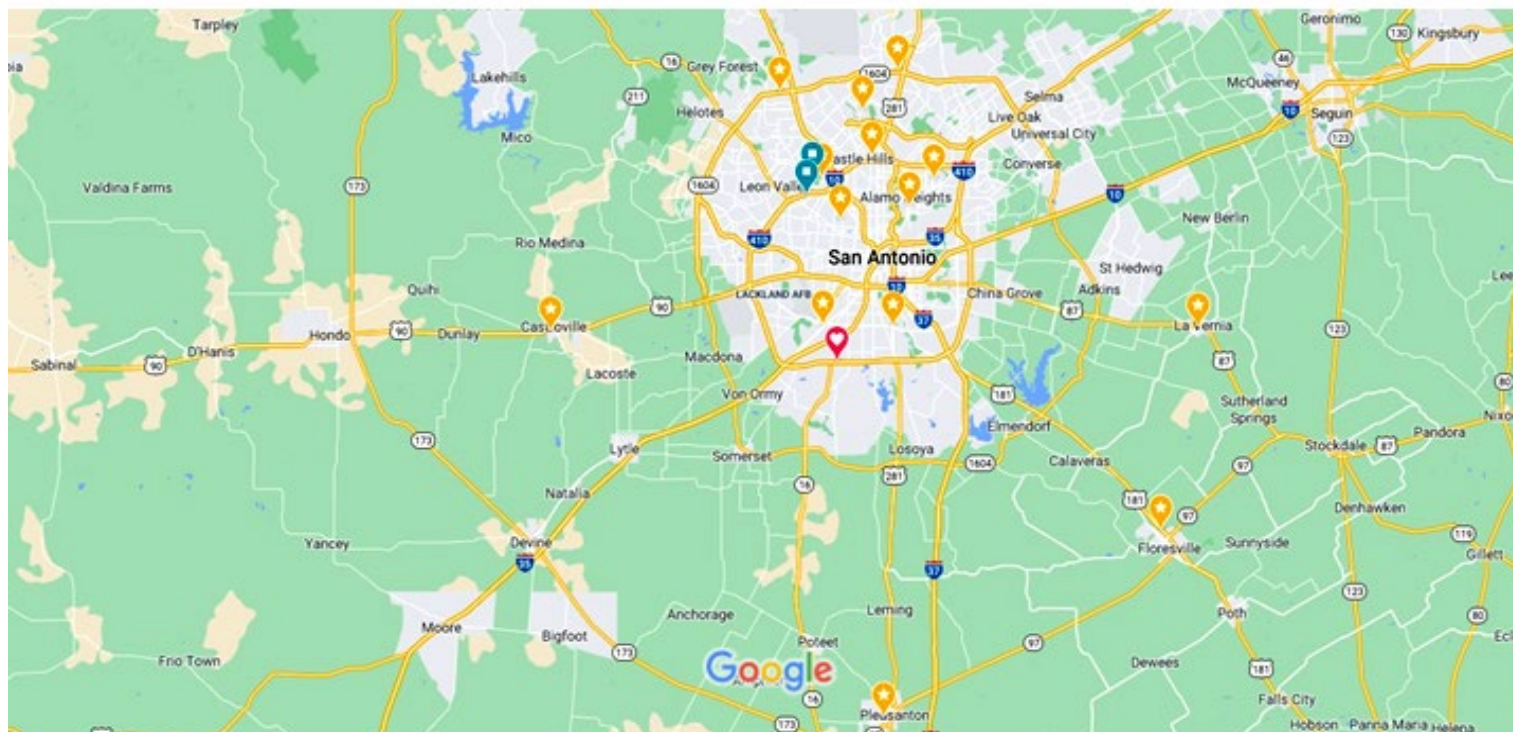
Source: SOC: 29-1292 - Dental Hygienists from Labor Market & Career Information Department (LMCI)

#### D. Assessment of Employer Support

1. How many companies will show preference to hiring completers of this program? 10
2. How many companies will provide employees incentive to complete this training by providing:
  - a. Higher pay? 4
  - b. Opportunity for promotion? 6
  - c. Tuition or other financial support? 2

### E. Assessment of Training Capacity

1. Geographic implications for program location
  - a. On a map, indicate the companies that would support and/or be served by the development of a new program for this occupational title.
  - b. On the same map used in "item a" above, indicate locations of institutions with currently existing programs within a fifty-mile radius, if applicable. Please use a legend.



Map data © 2020 Google 5

Palo Alto College – **Red Tag**

Dental Hygiene Schools within 50-miles **Blue Tag**

1. Concorde Career College – Offers Associate’s Degree
2. The University of Texas Health Science Center at San Antonio – Offers Bachelor’s & Master’s Degrees

Companies served by PAC’s Dental Hygiene program – **Orange Tag**

1. Tuscany Dental Care 1162 E Sonterra Blvd.
2. Oak Hills Periodontics 5419 Fredericksburg Rd
3. Masters Dental Group 7400 Blanco Road, Suite 100
4. Joseph Ferro 941 Donaldson (C)
5. Campis Family Dental 3715 SW Military Drive (C)
6. Brush Country Dental 800 North Bryant Street Pleasanton
7. Blanco North Dental 14341 Blanco Road
8. Oakwell Periodontics 3301 Oakwell Ct
9. Town Square Dental 1313 Lorenzo Street Ste 3 Castroville
10. South Texas Orthodontics 15900 La Cantera Pkwy
11. Mark A Cavazos DDS PLLC 3414 Roosevelt Ave
12. Mark A. Simmons, D.D.S. 13549 US Hwy 87 W La Vernia
13. Floresville Dental 534 10th St Floresville
14. Dirk P. DeKoch, DDS 6714 N New Braunfels Ave

2. Suitability of campus resources to support this program

a. Does the college currently have the following resources to begin this program?

- |                           |                              |                                        |                                                        |
|---------------------------|------------------------------|----------------------------------------|--------------------------------------------------------|
| * Facilities              | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Will use new Rio Grande building from CIP</u>       |
| * Equipment               | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Will use CIP funds &amp; \$500K COSA donation</u>   |
| * Faculty                 | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Require qualified Faculty</u>                       |
| * Instructional resources | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Resources budgeted for instructional resources.</u> |
| * First-year budget       | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | <u>Require Operating Expenses</u>                      |

If “No” to any of the above areas, describe the resource commitment needed.

b. Should this program be provided by more than one college? Yes ☐ No ☒

Provide a brief rationale: This is a high-cost program; one program may expect to supply anticipated demand at this time. This should be reviewed at a later date.

F. College Commitment to Develop a New Program

Based on the above information and the attachments, the administration of this college is committed to the full development, implementation, and sustained operation of the program until the demand has been fully satisfied.

Signature\_\_\_\_\_ Date\_\_\_\_\_

Title President, Palo Alto College

# Legislative Report – August 17, 2021

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## State Legislative Updates

The first special session of the 87<sup>th</sup> Texas Legislature concluded on August 6, 2021 but quickly moved into the second called special session on August 7, 2021. The [second session called by Governor Abbott](#) only a few days before it began includes all of the topics issued on the first call with some notable additions. Below is the full list of issues included on the call:

- Bail Reform
- Election Integrity
- Federal Relief Appropriations (limited to healthcare staffing, vaccinations, establishing alternative care sites supporting nursing homes, testing sites, supplies and equipment, and establishing infusion centers)
- Education (limited to K-12 and strategies to support high quality education without requiring face masks or vaccinations to be onsite)
- Border Security
- Social Media Censorship
- Article X Funding
- Family Violence Prevention
- Youth Sports (specifically restrictions on transgender students participating in certain athletic competitions at the high school and collegiate level)
- Abortion-Inducing Drugs
- Thirteenth Check to retirees within the TRS system
- Critical Race Theory
- Appropriations (limited to property tax relief, foster care system, and cybersecurity)
- Primary Elections (modifying the dates for 2022 primary elections due to the delay in receiving Census numbers)
- Radioactive Waste
- Employment issues specifically preemption legislation
- Modifying the number of members required to establish quorum in the Texas House and Senate

The Texas House continues to lack the necessary number of members to establish quorum and the ability to proceed with any actions including referral of bills. The Texas Senate on the other hand has proceeded swiftly and passed legislation on nearly all of the issues listed in the special session call. This includes:

- Senate Bill 1 – Election bill
- Senate Bill 2 – Youth Sports bill
- Senate Bill 3 – CRT bill
- Senate Bill 4 – Abortion inducing drug bill
- Senate Bill 5 – Social Media Censorship bill

- Senate Bill 6 – Bail reform bill
- Senate Bill 7 – 13<sup>th</sup> check for TRS bill
- Senate Bill 8 – Property tax homestead exemption expansion bill
- Senate Bill 14- Preemption bill
- Senate Bill 15- Virtual school bill

For more information on committee hearings and legislation filed this session you can visit <https://capitol.texas.gov/>

## Federal Legislative Updates

### Infrastructure Bill

On August 10, 2021, the Senate voted to pass their [bipartisan infrastructure measure](#) by a vote of 69-30. The bill contains a total of \$1.2 trillion in federal funding, including \$550 billion in new spending. One of the highlights of the plan is that it provides \$65 billion to expand high-speed broadband services, including:

- \$42.45 billion for broadband deployment grants to states
- \$14.2 billion to create a sustainable Affordable Connectivity Benefit that builds on the [Emergency Broadband Benefit \(EBB\) Program](#)
- \$2.75 billion for Digital Equity Act implementation
- \$2 billion to improve broadband services in rural areas
- \$2 billion to improve broadband services for eligible Native American, Alaska Native and Native Hawaiian entities

To review the details of the bipartisan infrastructure bill, click [here](#). The measure has been sent to the House for consideration.

### Budget

The Senate also passed in the last week their \$3.5 trillion [budget resolution](#) by a party-line vote of 50-49. The budget resolution contains reconciliation instructions for various committees and is the first step towards enacting budget reconciliation legislation.

Included in those instructions is the ability for the Senate HELP Committee to spend \$726 billion and the House Education and Labor Committee to spend \$779.5 billion to advance President Biden's and Congressional Democrats' economic recovery priorities. House Majority Leader Steny Hoyer (D-MD) has told colleagues that the House will return from recess the week of August 23rd to consider the budget resolution.

### Student Loans

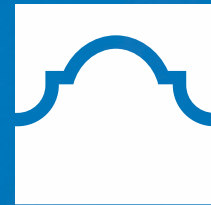
The U.S. Department of Education (DOE) [announced](#) it will extend the pause on student loan payment and interest accrual past its September expiration date. Following weeks of pressure the pause on payments will now be in place through Jan. 31, 2022.



# Fiscal Year 2021-2022 All Funds Budget

**Shayne A. West**

**Interim AVC Finance & Fiscal Services**



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

Achieving the Dream  
LEADER  
COLLEGE  
OF DISTINCTION

# Alamo Colleges District Revenues

## General Operating (UNRESTRICTED)

- Maintenance & Operation (M&O)  
Property Tax
- Tuition & Fees
- State Funding
- All Other

## RESTRICTED

- Capital Bond Funds & Debt Services
- Grants: Higher Education  
Emergency Relief Funds (HEERF)
- Grants: Financial Aid (Pell & State)
- Grants: Other (Title V STEM,  
National Science Foundation, Title  
III HBCU, etc.)



## All Funds Budget for Fiscal Year 2021-2022

- On July 27, 2021, the Board of Trustees approved the \$409.7 million **Unrestricted Operating budget** for Alamo Colleges District.
  - Unrestricted Funds:** Resources that do not have any stipulations as to their use.
- The **All Funds budget** is the combination of Unrestricted Funds and Restricted Funds.
  - Restricted Funds:** Resources that have constraints stipulated by an external party and are often multi-year in nature. For example, Construction bond funds can only be used for construction.
- The total projected funds available in the **All Funds budget** is \$1.3 billion.

### Projected Funds Available

| \$M                  | Unrestricted   | Restricted     | Total            |
|----------------------|----------------|----------------|------------------|
| Revenues             | \$402.6        | \$455.0        | \$857.6          |
| Initial Fund Balance | \$123.5        | \$291.0        | \$414.4          |
| <b>TOTAL</b>         | <b>\$526.1</b> | <b>\$745.9</b> | <b>\$1,272.0</b> |



# Federal and State Grants

|                                       | Revenues             | Expenses             |
|---------------------------------------|----------------------|----------------------|
| Higher Ed. Emergency Relief (HEERF) * | \$213,865,000        | \$213,865,000        |
| Federal Grants & Contracts            | \$18,400,000         | \$18,400,000         |
| State Grants & Contracts              | \$1,100,000          | \$1,100,000          |
| Local Grants & Contracts              | \$3,500,000          | \$3,500,000          |
| Non-govt. Grants & Contracts          | \$1,000,000          | \$1,000,000          |
| <b>Instruction and General Total</b>  | <b>\$237,865,000</b> | <b>\$237,865,000</b> |

- Usually revenues equal expenses
- Expected to be received from grants such as Title V STEM, National Science Foundation, Title III HBCU, etc.
- HEERF funds to be expended in FY22 (Sept. 1, 2021 – August 31, 2022)

\* See Slide 5 for HEERF details



\$ in MILLIONS

## Higher Education Emergency Relief Fund (HEERF) Grants

|                                                  | Phase 1: CARES | Phase 2: CRRSAA | Phase 3: Amer.<br>Relief Plan (ARP) | GRAND TOTAL    |
|--------------------------------------------------|----------------|-----------------|-------------------------------------|----------------|
| <b><u>Student Aid</u></b>                        |                |                 |                                     |                |
| Awarded                                          | \$11.3         | \$11.3          | \$50.3                              | \$72.9         |
| Spent/Committed                                  | -\$11.3        | -\$11.2         | -\$0.2                              | -\$22.7        |
| Balance Remaining                                | \$0.0          | \$0.1           | \$50.0                              | \$50.2         |
| % Utilized                                       | 100%           | 99%             | 0%                                  | 31%            |
| <b><u>Institutional Aid</u></b>                  |                |                 |                                     |                |
| Awarded                                          | \$11.3         | \$43.6          | \$47.3                              | \$102.1        |
| Spent/Committed                                  | -\$11.0        | -\$21.2         | \$0.0                               | -\$32.3        |
| Balance Remaining                                | \$0.2          | \$22.3          | \$47.3                              | \$69.8         |
| % Utilized                                       | 98%            | 49%             | 0%                                  | 32%            |
| <b><u>Minority Serving Institutional Aid</u></b> |                |                 |                                     |                |
| Awarded                                          | \$7.5          | \$34.0          | \$59.6                              | \$101.1        |
| Spent/Committed                                  | -\$6.3         | -\$1.0          | \$0.0                               | -\$7.2         |
| Balance Remaining                                | \$1.2          | \$33.0          | \$59.6                              | \$93.9         |
| % Utilized                                       | 84%            | 3%              | 0%                                  | 7%             |
| <b>TOTAL AVAILABLE = FY22 RESTRICTED BUDGET</b>  |                |                 |                                     | <b>\$213.9</b> |



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# Financial Aid Refunds

|                                       | Revenues            | Expenses            |
|---------------------------------------|---------------------|---------------------|
| Federal Grants & Contracts            | \$64,387,555        | \$64,387,555        |
| State Grants & Contracts              | \$3,500,000         | \$3,500,000         |
| Local Grants & Contracts              | \$1,500,000         | \$1,500,000         |
| <b>Scholarships &amp; Fellowships</b> | <b>\$69,387,555</b> | <b>\$69,387,555</b> |

- Pass through revenues from Pell and State Financial Aid (Texas Equalization Opportunity Grant (TEOG) and Texas Grant to refund to students (Note 1)
- Expenses are recorded for pass through from Pell, TEOG, Texas Grant and Texas Public Education Grant (TPEG) to students
- Transfer in – from Operating Budget, State Statute requires a minimum of 6% of Tuition & Fees to be used for TPEG.

**Note 1:** Amounts do not include all federal financial aid, such as direct loans and grant amounts used to pay tuition and fees.



## Capital Projects

|                                 | Revenues            | Expenses             |
|---------------------------------|---------------------|----------------------|
| Capital Outlay/New Construction | \$62,069,322        | \$262,152,241        |
| Renewals & Replacements         | \$7,464,276         | \$58,702,852         |
| Furniture & Equipment           | \$3,137,308         | \$2,165,866          |
| <b>Capital Projects</b>         | <b>\$72,670,906</b> | <b>\$323,020,959</b> |

- Revenue/Expense includes the 2017 CIP
- Capital Outlay and Renewals/Replacements: Funds remaining from bonds and cash transfers in for construction, renovations and equipment
- Furniture & Equipment: Colleges rollover for remaining capital budget and special program tuition to accumulate for high-cost equipment replacement at end of useful life.



## Debt Service

|              | Revenues     | Expenses     |
|--------------|--------------|--------------|
| Debt Service | \$75,044,988 | \$73,451,458 |

- Revenues from debt tax levy for GO Bonds and MTN
- Expenses are debt service payments for GO Bonds, MTN, Revenue and Other



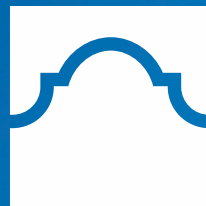
# Board Actions Needed at Regular Board Meeting on 8/17

- Approve all-funds budget for Alamo Colleges (Exhibit I) and fully-distributed all-funds budget by colleges (Exhibit III, needed for accreditation purposes); Exhibit II for the Operating Budget was approved on 7/27/21.

|                                                     | Unrestricted         | Restricted           | TOTAL                  |
|-----------------------------------------------------|----------------------|----------------------|------------------------|
| Beginning Fund Balance ( <i>estimated 8/31/21</i> ) | \$123,479,324        | \$290,965,094        | \$414,444,418          |
| Total FY22 Revenue                                  | \$402,623,108        | \$454,968,449        | \$857,591,557          |
| <b>Total Estimated Funds Available</b>              | <b>\$526,102,432</b> | <b>\$745,933,543</b> | <b>\$1,272,035,975</b> |
| Total FY22 Expense & Transfers                      | \$409,732,014        | \$703,724,972        | \$1,113,456,986        |
| <b>Estimated Ending Fund Balance: 8/31/2022</b>     | <b>\$116,370,419</b> | <b>\$42,208,571</b>  | <b>\$158,578,990</b>   |
| <b><u>Allocation of Ending Fund Balance</u></b>     |                      |                      |                        |
| Board Policy 15% Reserve                            | \$61,459,802         |                      | \$61,459,802           |
| Designated/Timing of Multi-Yr Funds                 | \$39,848,327         | \$42,208,571         | \$82,056,898           |
| Available Balance                                   | \$15,062,290         |                      | \$15,062,290           |
| <i>Remaining Fund Balance</i>                       | <i>\$116,370,419</i> | <i>\$42,208,571</i>  | <i>\$158,578,990</i>   |



# Questions



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient





Presented to the Board Acting as Committee of the Whole on August 10, 2021 and now presented to the Board for approval on August 17, 2021.

**“The Board of Trustees hereby approves the Fiscal Year 2021-22 total budget with projected revenues of \$857,591,557; restricted and plant fund balance outflow of resources of \$248,756,523; operating fund balance commitment of \$7,108,905; and expenses of \$1,113,456,986 (Exhibit I), and the All Funds Budget Report by Location (Exhibit III).”**

Approval of the fiscal year 2021 – 2022 total budget including all restricted accounts and operating budgets for Alamo Colleges District - San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College, Northeast Lakeview College and district-wide support operations.

The Operating budget was approved by the Board of Trustees on July 27, 2021 to enable planning for the next academic year by the five colleges. This submission is for approval of the updated Total Budget including: a) Restricted and Plant fund budgets and b) related fund balance transfers. (NOTE: The commitment of fund balance for construction projects is spread over multiple years. In December, Exhibit I will be amended for adjustments to the beginning fund balance to match the audited August 31, 2021 financial statements. Exhibit II is the Operating Budget that was approved by the Board of Trustees on July 27, 2021.

**Financial:** Fiscal Year 2021-22 total budget with projected revenues of \$857,591,557; restricted and plant fund balance outflow of resources of \$248,756,523; operating fund balance commitment of \$7,108,905; and expenses of \$1,113,456,986 (Exhibit I), and the All Funds Budget Report by Location (Exhibit III).

**Employee Services:** N/A

# Shayne West

Digitally signed by Shayne West  
Date: 2021.08.09 15:01:57  
-05'00'

Shayne A. West Date  
Interim Associate Vice Chancellor of Finance and  
Fiscal Services

Dr. Diane Snyder

Digitally signed by Dr. Diane Snyder  
Date: 2021.08.10 08:28:03 -05'00'

Diane E. Snyder, CPA, Ph.D.      Date \_\_\_\_\_  
Vice Chancellor for Finance and  
Administration

Dr. Mike Flores \_\_\_\_\_ Date \_\_\_\_\_  
Chancellor



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DISTRICT

**FY 2021 - 2022 ALL FUNDS BUDGET REPORT - PRELIM**

## Exhibit I

|                               | Proposed Budget 2021 - 2022 |             |               |
|-------------------------------|-----------------------------|-------------|---------------|
|                               | Unrestricted                | Restricted  | Total         |
| REVENUES                      |                             |             |               |
| Instruction and General       | 394,029,976                 | 212,531,002 | 606,560,978   |
| Public Service                | 952,048                     | -           | 952,048       |
| Scholarships and Fellowships  | -                           | 94,721,553  | 94,721,553    |
| Auxiliary Enterprises         | 5,069,988                   | -           | 5,069,988     |
| Student Activity Fee          | 2,571,096                   | -           | 2,571,096     |
| Other (Use of Fund Balance)   | -                           | -           | -             |
| Subtotal Current Funds        | 402,623,108                 | 307,252,555 | 709,875,663   |
| Capital Outlay                | -                           | 62,069,322  | 62,069,322    |
| Renewals & Replacements       | -                           | -           | -             |
| Building                      | -                           | 7,464,276   | 7,464,276     |
| Furniture & Equipment         | -                           | 3,137,308   | 3,137,308     |
| Debt Services                 | -                           | 75,044,988  | 75,044,988    |
| Subtotal Plant Funds          | -                           | 147,715,894 | 147,715,894   |
| TOTAL REVENUES                | 402,623,108                 | 454,968,449 | 857,591,557   |
| BEGINNING FUND BALANCES       |                             |             |               |
| Instruction and General       | 117,417,915                 | 1,216,108   | 118,634,023   |
| Public Service                | -                           | -           | -             |
| Scholarships and Fellowships  | -                           | 11,181,737  | 11,181,737    |
| Auxiliary Enterprises         | 3,200,000                   | -           | 3,200,000     |
| Student Activity Fee          | 2,861,409                   | -           | 2,861,409     |
| Other (Use of Fund Balance)   | -                           | -           | -             |
| Subtotal Current Funds        | 123,479,324                 | 12,397,845  | 135,877,169   |
| Capital Outlay                | -                           | 200,082,919 | 200,082,919   |
| Renewals & Replacements       | -                           | -           | -             |
| Building                      | -                           | 51,238,576  | 51,238,576    |
| Furniture & Equipment         | -                           | 13,950,347  | 13,950,347    |
| Debt Services                 | -                           | 13,295,407  | 13,295,407    |
| Subtotal Plant Funds          | -                           | 278,567,249 | 278,567,249   |
| TOTAL BEGINNING FUND BALANCES | 123,479,324                 | 290,965,094 | 414,444,418   |
| TOTAL AVAILABLE               |                             |             |               |
| Instruction and General       | 511,447,891                 | 213,747,110 | 725,195,001   |
| Public Service                | 952,048                     | -           | 952,048       |
| Scholarships and Fellowships  | -                           | 105,903,290 | 105,903,290   |
| Auxiliary Enterprises         | 8,269,988                   | -           | 8,269,988     |
| Student Activity Fee          | 5,432,505                   | -           | 5,432,505     |
| Other (Use of Fund Balance)   | -                           | -           | -             |
| Subtotal Current Funds        | 526,102,432                 | 319,650,400 | 845,752,832   |
| Capital Outlay                | -                           | 262,152,241 | 262,152,241   |
| Renewals & Replacements       | -                           | -           | -             |
| Building                      | -                           | 58,702,852  | 58,702,852    |
| Furniture & Equipment         | -                           | 17,087,655  | 17,087,655    |
| Debt Services                 | -                           | 88,340,395  | 88,340,395    |
| Subtotal Plant Funds          | -                           | 426,283,143 | 426,283,143   |
| TOTAL AVAILABLE               | 526,102,432                 | 745,933,543 | 1,272,035,975 |

TOTAL AVAILABLE = Current Funds + Plant Funds

Note: Beg. fund balance includes Board mandated 15% (Report does not include endowment: 50, 60, loan funds: 41, 45, investment in plant fund 97, or agency funds: 31, 35; Include operating,

Unspent bond proceeds from prior year are included as part of beginning capital outlay fund balances.

## FY 2021 - 2022 ALL FUNDS BUDGET REPORT - PRELIM

## Exhibit I

|                                                                                      | Proposed Budget 2021 - 2022 |                      |                      |
|--------------------------------------------------------------------------------------|-----------------------------|----------------------|----------------------|
|                                                                                      | Unrestricted                | Restricted           | Total                |
| <b>EXPENDITURES</b>                                                                  |                             |                      |                      |
| Instruction and General                                                              | 382,283,382                 | 212,531,002          | 594,814,384          |
| Public Service                                                                       | 1,542,255                   | -                    | 1,542,255            |
| Scholarships and Fellowships                                                         | -                           | 100,532,657          | 100,532,657          |
| Auxiliary Enterprises                                                                | 2,047,781                   | -                    | 2,047,781            |
| Student Activity Fee                                                                 | 2,571,096                   | -                    | 2,571,096            |
| Other (Use of Fund Balance)                                                          | -                           | -                    | -                    |
| Subtotal Current Funds                                                               | 388,444,514                 | 313,063,659          | 701,508,173          |
| Capital Outlay                                                                       | -                           | 266,007,721          | 266,007,721          |
| Renewals & Replacements                                                              | -                           | -                    | -                    |
| Building                                                                             | -                           | 58,753,852           | 58,753,852           |
| Furniture & Equipment                                                                | -                           | 2,165,866            | 2,165,866            |
| Debt Services                                                                        | -                           | 85,021,374           | 85,021,374           |
| Subtotal Plant Funds                                                                 | -                           | 411,948,813          | 411,948,813          |
| <b>TOTAL EXPENDITURES</b>                                                            | <b>388,444,514</b>          | <b>725,012,472</b>   | <b>1,113,456,986</b> |
| <b>TRANSFERS (IN) OUT</b>                                                            |                             |                      |                      |
| Instruction and General                                                              | -                           | -                    | -                    |
| Public Service                                                                       | -                           | -                    | -                    |
| Scholarships and Fellowships                                                         | 5,811,104                   | (5,811,104)          | -                    |
| Auxiliary Enterprises                                                                | -                           | -                    | -                    |
| Student Activity Fee                                                                 | -                           | -                    | -                    |
| Other (Use of Fund Balance)                                                          | -                           | -                    | -                    |
| Subtotal Current Funds                                                               | 5,811,104                   | (5,811,104)          | -                    |
| Capital Outlay                                                                       | 3,855,480                   | (3,855,480)          | -                    |
| Renewals & Replacements                                                              | -                           | -                    | -                    |
| Building                                                                             | 51,000                      | (51,000)             | -                    |
| Furniture & Equipment                                                                | -                           | -                    | -                    |
| Debt Services                                                                        | 11,569,916                  | (11,569,916)         | -                    |
| Subtotal Plant Funds                                                                 | 15,476,396                  | (15,476,396)         | -                    |
| <b>NET TRANSFERS</b>                                                                 | <b>21,287,500</b>           | <b>(21,287,500)</b>  | <b>-</b>             |
| <b>TOTAL EXPENSE AND TRANSFERS</b>                                                   | <b>409,732,014</b>          | <b>703,724,972</b>   | <b>1,113,456,986</b> |
| <b>ENDING FUND BALANCES</b>                                                          |                             |                      |                      |
| Instruction and General                                                              | 129,164,510                 | 1,216,108            | 130,380,618          |
| Public Service                                                                       | (590,207)                   | -                    | (590,207)            |
| Scholarships and Fellowships                                                         | (5,811,104)                 | 11,181,737           | 5,370,633            |
| Auxiliary Enterprises                                                                | 6,222,207                   | -                    | 6,222,207            |
| Student Activity Fee                                                                 | 2,861,409                   | -                    | 2,861,409            |
| Other (Use of Fund Balance)                                                          | -                           | -                    | -                    |
| Subtotal Current Funds                                                               | 131,846,815                 | 12,397,845           | 144,244,660          |
| Capital Outlay                                                                       | (3,855,480)                 | -                    | (3,855,480)          |
| Renewals & Replacements                                                              | -                           | -                    | -                    |
| Building                                                                             | (51,000)                    | -                    | (51,000)             |
| Furniture & Equipment                                                                | -                           | 14,921,789           | 14,921,789           |
| Debt Services                                                                        | (11,569,916)                | 14,888,937           | 3,319,021            |
| Subtotal Plant Funds                                                                 | (15,476,396)                | 29,810,726           | 14,334,330           |
| <b>TOTAL ENDING FUND BALANCES</b>                                                    | <b>116,370,419</b>          | <b>42,208,571</b>    | <b>158,578,990</b>   |
| <b>TOTAL EXP, TRANSF &amp; BAL</b>                                                   | <b>526,102,432</b>          | <b>745,933,543</b>   | <b>1,272,035,975</b> |
| TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES |                             |                      |                      |
| <b>Change in Fund Balance</b>                                                        | <b>(7,108,905)</b>          | <b>(248,756,523)</b> | <b>(255,865,428)</b> |

**ALAMO COLLEGES DISTRICT**  
**Three Year General Operating Budget Comparison: FY20, FY21, & FY22**

| DESCRIPTION                             | FY20<br>APPROVED     | FY21<br>APPROVED     | FY22<br>PROPOSED   | INC/(DEC)<br>FY22 vs. FY21 |
|-----------------------------------------|----------------------|----------------------|--------------------|----------------------------|
| <b>REVENUES</b>                         |                      |                      |                    |                            |
| STATE APPROPRIATIONS                    | \$66,832,870         | \$66,832,878         | 67,793,857         | \$960,979                  |
| State Paid Benefits                     | \$20,388,116         | \$20,443,541         | 20,966,235         | \$522,694                  |
| <u>TUITION AND FEES:</u>                |                      |                      |                    | \$0                        |
| Tuition                                 | \$112,181,109        | \$114,045,106        | 112,945,865        | (\$1,099,241)              |
| Pledged Tuition                         | \$24,592,440         | \$25,507,410         | 24,955,771         | (\$551,639)                |
| Exemptions                              | (\$34,805,368)       | (\$33,169,911)       | (33,809,714)       | (\$639,803)                |
| Fees                                    | \$5,535,232          | \$4,259,978          | 4,066,590          | (\$193,388)                |
| TAXES                                   | \$175,587,193        | \$178,255,051        | 195,031,684        | \$16,776,633               |
| CONTRACTS & INDIRECT COSTS              | \$560,000            | \$560,000            | 645,000            | \$85,000                   |
| INVESTMENT INTEREST INCOME              | \$3,500,000          | \$700,000            | 500,000            | (\$200,000)                |
| OTHER INCOME                            | \$5,438,398          | \$5,238,867          | 4,971,332          | (\$267,535)                |
| TOTAL EDUCATIONAL & GENERAL REVENUE     | \$379,809,990        | \$382,672,920        | 398,066,620        | \$15,393,700               |
| AUXILIARY ENTERPRISES                   | \$5,371,072          | \$5,090,222          | 4,556,488          | (\$533,734)                |
| <b>TOTAL GENERAL OPERATING REVENUES</b> | <b>\$385,181,062</b> | <b>\$387,763,142</b> | <b>402,623,108</b> | <b>\$14,859,966</b>        |

|                                  |                      |  |                    |                     |
|----------------------------------|----------------------|--|--------------------|---------------------|
| <b>FUND BALANCE COMMITMENTS:</b> |                      |  |                    |                     |
| General Operations               | \$0                  |  | 7,108,905          | 7,108,905           |
| <b>TOTAL FUNDS AVAILABLE</b>     | <b>\$385,181,062</b> |  | <b>409,732,014</b> | <b>\$21,968,872</b> |

|                                            |                      |                      |                    |                     |
|--------------------------------------------|----------------------|----------------------|--------------------|---------------------|
| <b>EXPENDITURES</b>                        |                      |                      |                    |                     |
| <u>EDUCATIONAL AND GENERAL **:</u>         |                      |                      |                    |                     |
| INSTRUCTION                                | \$122,099,743        | 121,305,589          | 125,427,239        | 4,121,650           |
| PUBLIC SERVICE                             | \$1,554,338          | 1,475,579            | 1,542,255          | 66,676              |
| ACADEMIC SUPPORT                           | \$24,637,933         | 24,259,563           | 25,275,998         | 1,016,435           |
| STUDENT SERVICES                           | \$50,242,725         | 52,154,179           | 55,046,566         | 2,892,387           |
| INSTITUTIONAL SUPPORT                      | \$111,254,062        | 113,434,348          | 122,129,964        | 8,695,616           |
| OPERATIONS and MAINTENANCE of PLANT        | \$48,778,948         | 48,659,596           | 53,846,285         | 5,186,689           |
| SCHOLARSHIPS/EXEMPTIONS                    | \$1,189,401          | 2,076,343            | 1,683,906          | (392,437)           |
| TOTAL EDUCATIONAL and GENERAL EXPENDITURES | \$359,757,150        | \$363,365,197        | 384,952,213        | \$21,587,016        |
| <u>AUXILIARY ENTERPRISE EXPENDITURES</u>   | \$2,381,653          | \$1,955,950          | 2,047,781          | \$91,831            |
| <u>MANDATORY TRANSFERS FOR:</u>            |                      |                      |                    | \$0                 |
| REV BOND DEBT SERV                         | \$10,459,125         | \$10,459,125         | 10,312,463         | (\$146,662)         |
| TEXAS PUBLIC EDUCATIONAL GRANT             | \$5,723,222          | \$5,943,497          | 5,811,104          | (\$132,393)         |
| CAPITAL BUDGET                             | \$5,300,000          | \$4,730,920          | 5,300,000          | \$569,080           |
| <u>NON-MANDATORY TRANSFERS FOR:</u>        |                      |                      |                    | \$0                 |
| NON-MANDATORY TRANSFER - OTHER             | \$1,508,912          | \$1,257,453          | 1,257,453          | \$0                 |
| NATATORIUM MAJOR REPAIR FUND               | \$51,000             | \$51,000             | 51,000             | \$0                 |
| <b>TOTAL UNRESTRICTED CURRENT FUND</b>     | <b>\$385,181,062</b> | <b>\$387,763,142</b> | <b>409,732,014</b> | <b>\$21,968,872</b> |

\*\* FY22 proposed budget is pending final Banner load by functional category

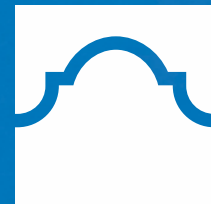
**FY 2021 - 2022 ALL FUNDS BUDGET SUMMARY BY LOCATION**  
**Exhibit III**

|                                      | <b>SAC</b>           | <b>SPC</b>           | <b>PAC</b>           | <b>NVC</b>           | <b>NLC</b>           | <b>TOTAL</b>           |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Formula/Non-formula Funding          | \$53,686,449         | \$39,485,535         | \$27,197,892         | \$36,891,352         | \$16,459,882         | \$173,721,110          |
| District Support Operations          | \$33,734,057         | \$24,810,866         | \$17,089,885         | \$23,180,802         | \$10,342,621         | \$109,158,230          |
| Benefits/PM/Capital/Investments/Comp | \$27,873,292         | \$20,693,981         | \$13,754,223         | \$19,183,913         | \$8,650,953          | \$90,156,362           |
| General Institutional Expense        | \$11,340,560         | \$8,340,803          | \$5,745,199          | \$7,792,816          | \$3,476,935          | \$36,696,312           |
| Approved Operating Budget            | \$126,634,357        | \$93,331,184         | \$63,787,199         | \$87,048,883         | \$38,930,391         | \$409,732,014          |
| College Restricted Expense           | \$151,769,076        | \$160,485,586        | \$117,595,476        | \$117,278,287        | \$62,197,355         | \$609,325,780          |
| DSO Restricted Expense               | \$23,512,674         | \$24,863,070         | \$18,218,362         | \$18,169,222         | \$9,635,863          | \$94,399,192           |
| Restricted Budget                    | \$175,281,750        | \$185,348,656        | \$135,813,838        | \$135,447,510        | \$71,833,218         | \$703,724,972          |
| <b>TOTAL ALL FUNDS BUDGET</b>        | <b>\$301,916,107</b> | <b>\$278,679,840</b> | <b>\$199,601,038</b> | <b>\$222,496,393</b> | <b>\$110,763,609</b> | <b>\$1,113,456,986</b> |



# Approval of FY18-2020 Annual Financial Reports and Results of Financial Statement Reviews for SAC, SPC, PAC and NVC

Patrick F. Vrba, Jr., CPA  
Controller



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

Achieving the Dream  
LEADER  
COLLEGE  
OF DISTINCTION

# Background

- In March, the Board approved amending the contract with Weaver to perform financial statement reviews for SAC, SPC, PAC and NVC to satisfy SACSCOC accreditation requirements
- Fiscal years 2018 – 2020 were reviewed as required to substantiate financial trends. FY2021 reviews will be performed in Spring 2022.



# Procedures and Results

- District Finance & Fiscal Services prepared the annual financial reports in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board
- Weaver & Tidwell performed the financial statement reviews in accordance with *Statements on Standards for Accounting and Review Services* (SSARS).
- Results of reviews will be presented in conjunction with the results of the District-wide audits, which includes the audits over all grants for the Colleges and the District
- **For each of the fiscal years ended August 31, 2018, 2019 and 2020, Weaver issued an “unmodified conclusion” on the financial statements prepared for SAC, SPC, PAC and NVC. This is the best result possible!**

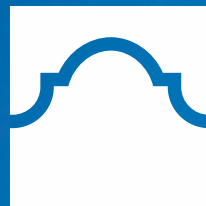
# Actions Requested by Board

- Approve the final drafts of the FY2018-20 annual financial reports for SAC, SPC, PAC, and NVC.
- Accept drafts of Weaver's Independent Accountant's Review Reports for fiscal years 2018-20 for SAC, SPC, PAC and NVC.





Thank you.



ALAMO  
COLLEGES  
DISTRICT





## Discussion and Possible Action on FY2018-20 Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College

Presented to the Board acting as Committee of the Whole on August 10, 2021 and now presented to the Board for approval on August 17, 2021.

### MINUTE ORDER

**“The Board of Trustees approves the attached drafts of the Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College, and Northwest Vista College for the years ended August 31, 2018, 2019, and 2020; and accepts the drafts of the Independent Accountant's Review Reports for San Antonio College, St. Philip's College, Palo Alto College, and Northwest Vista College.”**

### PURPOSE

To comply with the Southern Association of Colleges and Schools Commission on Colleges (SACS-COC) accreditation requirements.

### BACKGROUND

The Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College were recently completed by your Finance and Administration staff. The reports:

- Are prepared in accordance with generally accepted accounting principles (with the exception of the presentation of Management's Discussion and Analysis) as established by the Governmental Accounting Standards Board (GASB); and
- Comply with applicable requirements of Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges as set forth by the Texas Higher Education Coordinating Board (THECB).

The reports include the draft review reports from Weaver & Tidwell, LLP.

| Report                                                           | Report Result |
|------------------------------------------------------------------|---------------|
| Independent Accountant's Review Report for SAC, SPC, PAC and NVC | Unmodified    |

The purpose of an independent review is to provide limited assurance, based on the application of analytical procedures and inquiries with management, that no material modifications should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America.

The Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College, and Northwest Vista College are prepared to provide required information for accreditation by the Southern Association of Colleges and Schools Commission on Colleges (SACS-COC).

### IMPLICATIONS

|                  |                                                            |
|------------------|------------------------------------------------------------|
| Financial:       | As agreed to in the Master Engagement Letter               |
| Strategic Plan:  | Goals I (Student Success) and III (Performance Excellence) |
| Human Resources: | N/A                                                        |

## ATTACHMENTS

1. Draft AFRs for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College, includes Weaver & Tidwell's review reports.

Shayne A. West Date  
Interim Associate Vice Chancellor of  
Finance and Fiscal Services

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder  
Date: 2021.07.28 16:36:41 -05'00'

Diane E. Snyder, CPA, Ph.D. Date  
Vice Chancellor for Finance & Administration

Dr. Mike Flores, Chancellor

**NORTHWEST VISTA COLLEGE**  
(A college of the Alamo Community College District)  
**San Antonio, Texas**

**Annual Financial Report**

**For the Years Ended  
August 31, 2020, 2019 and 2018**

**Prepared by:**  
**Finance and Fiscal Services Department**



# **NORTHWEST VISTA COLLEGE**

(A college of the Alamo Community College District)

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ALAMO COLLEGES DISTRICT  
Northwest Vista College

## **Introductory Section**

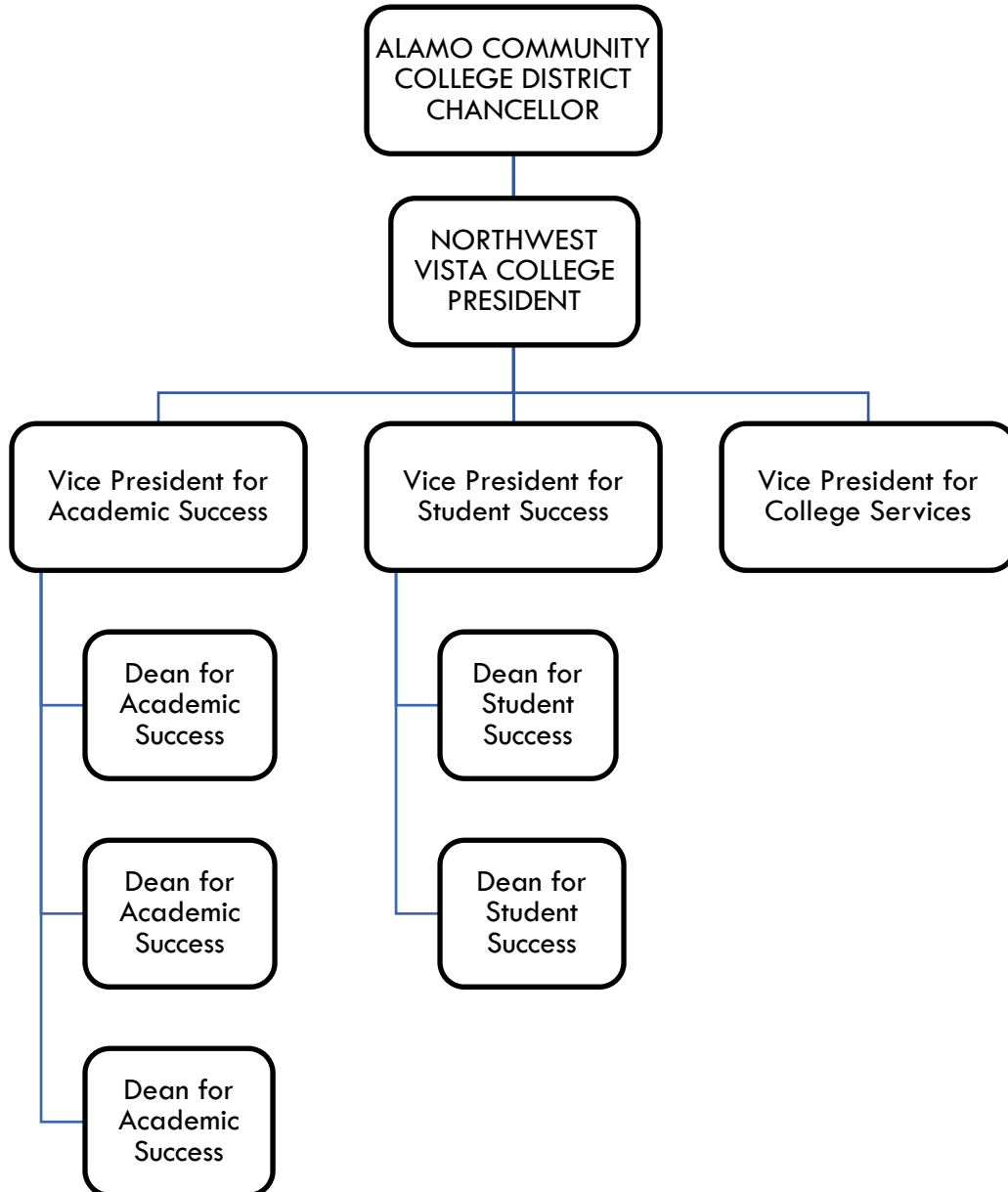


ALAMO COLLEGES DISTRICT  
Northwest Vista College

# NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

## ORGANIZATIONAL CHART



# NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

## ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2020

### ELECTED OFFICIALS

| Member                  | Position            | City, State        | Term Expires |
|-------------------------|---------------------|--------------------|--------------|
| Marcelo Casillas        | Chairperson         | San Antonio, Texas | 2020         |
| Joe Alderete, Jr.       | Vice-Chairperson    | San Antonio, Texas | 2022         |
| Anna Uriegas Bustamante | Secretary           | San Antonio, Texas | 2022         |
| Joe Jesse Sanchez       | Assistant Secretary | San Antonio, Texas | 2020         |
| Dr. Gene Sprague        | Member of the Board | Helotes, Texas     | 2024         |
| Jose A. Macias, Jr.     | Member of the Board | Converse, Texas    | 2020         |
| Clint Kingsbery         | Member of the Board | San Antonio, Texas | 2026         |
| Dr. Yvonne Katz         | Member of the Board | San Antonio, Texas | 2024         |
| Roberto Zárate          | Member of the Board | San Antonio, Texas | 2024         |
| Darius Martin           | Student Trustee     | San Antonio, Texas | *            |

\*Appointed by Board for 1 year term; Non-voting member

### ADMINISTRATIVE OFFICIALS

|                             |                                                                 |
|-----------------------------|-----------------------------------------------------------------|
| Dr. Mike Flores             | Chancellor                                                      |
| Dr. Diane E. Snyder, CPA    | Vice Chancellor for Finance and Administration                  |
| Xavier D. Urrutia           | Interim Vice Chancellor of Economic and Workforce Development   |
| Ross Laughead               | General Counsel                                                 |
| Dr. Thomas S. Cleary        | Vice Chancellor for Planning, Performance & Information Systems |
| Dr. George Railey Jr.       | Vice Chancellor for Academic Success                            |
| Dr. Adelina Silva           | Vice Chancellor for Student Success                             |
| Sheila Marlow Due           | Executive Director of Institutional Advancement                 |
| Dr. Veronica Garcia         | President, Northeast Lakeview College                           |
| Dr. Ric Neal Baser          | President, Northwest Vista College                              |
| Dr. Robert Garza            | President, Palo Alto College                                    |
| Dr. Adena Loston            | President, St. Philip's College                                 |
| Dr. Robert Vela             | President, San Antonio College                                  |
| Pamela Ansboury, CPA, M.Ed. | Associate Vice Chancellor for Finance and Fiscal Services       |
| Patrick F. Vrba, Jr., CPA   | District Controller                                             |
| William G. Wullenjohn, Sr.  | District Director of Internal Audit                             |



# **NORTHWEST VISTA COLLEGE**

(A college of the Alamo Community College District)

## **MISSION**

Northwest Vista College creates opportunities for success by offering quality academic, technical and life-long learning experiences to its diverse communities in a collaborative, student-centered, data-informed and shared leadership environment.

## **VISION**

The colleges of the Alamo Colleges District will be the best in the nation in Student Success and Performance Excellence.

## **VALUES**

The colleges of the Alamo Colleges District are committed to building individual and collective character through the following set of shared values in order to fulfill our vision and mission.



**STUDENTS FIRST**



**RESPECT FOR ALL**



**COMMUNITY-ENGAGED**



**CAN-DO SPIRIT**



**COLLABORATION**



**DATA-INFORMED**



ALAMO COLLEGES DISTRICT  
Northwest Vista College

## **Financial Section**



ALAMO COLLEGES DISTRICT  
Northwest Vista College

## **Independent Accountant's Review Report**

To the Board of Trustees of  
Northwest Vista College

We have reviewed the accompanying financial statements of Northwest Vista College (the College), which comprise the Statements of Net Position as of August 31, 2018, 2019 and 2020, and the related Statements of Revenues, Expenses and Changes in Net Position and Statements of Cash Flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of College management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



The Board of Trustees of  
Northwest Vista College

### **Supplementary Information**

The accompanying schedules of operating revenues, operating expenses by object, non-operating revenues and expenses, and net position by source and availability (collectively, "the schedules") are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. This supplementary information has been subjected to the review procedures applied in our reviews of the basic financial statements. We are not aware of any material modifications that should be made to this supplementary information. We have not audited this supplementary information and do not express an opinion on such information.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
August 17, 2021

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 1**

**Statements of Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                             | 2020                 | 2019                 | 2018                 |
|-------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>ASSETS</b>                                               |                      |                      |                      |
| Current assets:                                             |                      |                      |                      |
| Cash and cash equivalents                                   | \$ 16,058,066        | \$ 16,175,503        | \$ 13,302,235        |
| Restricted cash and cash equivalents                        | 2,060,860            | 274,335              | -                    |
| Accounts receivable, net of allowance for doubtful accounts | 932,901              | 1,438,215            | 1,063,406            |
| Total current assets                                        | <u>19,051,827</u>    | <u>17,888,053</u>    | <u>14,365,641</u>    |
| Noncurrent assets:                                          |                      |                      |                      |
| Restricted cash and cash equivalents                        | 16,468,033           | 24,016,247           | 29,237,131           |
| Capital assets (net)                                        | 143,022,210          | 127,901,160          | 122,877,869          |
| Total noncurrent assets                                     | <u>159,490,243</u>   | <u>151,917,407</u>   | <u>152,115,000</u>   |
| TOTAL ASSETS                                                | <u>178,542,070</u>   | <u>169,805,460</u>   | <u>166,480,641</u>   |
| <b>LIABILITIES</b>                                          |                      |                      |                      |
| Current liabilities:                                        |                      |                      |                      |
| Accounts payable                                            | 440,512              | 462,380              | 349,174              |
| Accrued liabilities                                         | 2,335,074            | 589,158              | -                    |
| Funds held for others                                       | 126,022              | 138,537              | 139,629              |
| Unearned income                                             | 7,985,371            | 9,639,922            | 8,363,370            |
| Current portion of noncurrent liabilities                   | 11,706,185           | 6,534,602            | 7,958,332            |
| Total current liabilities                                   | <u>22,593,164</u>    | <u>17,364,599</u>    | <u>16,810,505</u>    |
| Noncurrent liabilities                                      | <u>100,151,273</u>   | <u>101,857,458</u>   | <u>108,392,060</u>   |
| TOTAL LIABILITIES                                           | <u>122,744,437</u>   | <u>119,222,057</u>   | <u>125,202,565</u>   |
| <b>NET POSITION</b>                                         |                      |                      |                      |
| Net investment in capital assets                            | 45,279,407           | 41,690,813           | 34,829,774           |
| Restricted for:                                             |                      |                      |                      |
| Expendable                                                  |                      |                      |                      |
| Student aid                                                 | 2,264,503            | 1,744,514            | 859,302              |
| Instructional programs                                      | 88,874               | 90,019               | 75,533               |
| Unrestricted                                                | <u>8,164,849</u>     | <u>7,058,057</u>     | <u>5,513,467</u>     |
| TOTAL NET POSITION                                          | <u>\$ 55,797,633</u> | <u>\$ 50,583,403</u> | <u>\$ 41,278,076</u> |

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 2**

**Statements of Revenues, Expenses and Changes in Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                                                                      | 2020          | 2019          | 2018          |
|------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| <b>OPERATING REVENUES:</b>                                                                           |               |               |               |
| Tuition and fees (net of discounts of \$19,996,194;<br>\$17,651,469; and \$17,726,552, respectively) | \$ 14,792,844 | \$ 14,847,755 | \$ 14,116,050 |
| Grants and contracts                                                                                 | 1,745,421     | 1,434,356     | 734,458       |
| Auxiliary enterprises                                                                                | 762,902       | 1,038,475     | 1,165,573     |
| Other operating revenues                                                                             | 199,576       | 403,101       | 343,821       |
| Total operating revenues (Schedule A)                                                                | 17,500,743    | 17,723,687    | 16,359,902    |
| <b>OPERATING EXPENSES:</b>                                                                           |               |               |               |
| Instruction                                                                                          | 27,730,088    | 27,501,216    | 27,378,008    |
| Academic support                                                                                     | 9,185,083     | 9,507,312     | 8,409,576     |
| Student services                                                                                     | 9,653,291     | 9,286,773     | 8,227,679     |
| Institutional support                                                                                | 3,389,983     | 4,558,452     | 4,072,050     |
| Operation and maintenance of plant                                                                   | 4,581,170     | 4,784,517     | 6,146,379     |
| Scholarships and fellowships                                                                         | 14,849,332    | 14,509,138    | 14,179,138    |
| Auxiliary enterprises                                                                                | 29,649        | 17,019        | 988           |
| Depreciation                                                                                         | 4,777,988     | 4,759,503     | 4,814,357     |
| Total operating expenses (Schedule B)                                                                | 74,196,584    | 74,923,930    | 73,228,175    |
| Operating loss                                                                                       | (56,695,841)  | (57,200,243)  | (56,868,273)  |
| <b>NON-OPERATING REVENUES/(EXPENSES):</b>                                                            |               |               |               |
| State appropriations                                                                                 | 18,980,682    | 19,284,017    | 19,052,906    |
| Ad valorem taxes                                                                                     |               |               |               |
| Taxes for maintenance and operations                                                                 | 16,907,113    | 19,146,632    | 15,959,804    |
| Taxes for maintenance notes                                                                          | 859,805       | 1,037,198     | 973,923       |
| Taxes for general obligation bonds                                                                   | 5,648,174     | 6,332,628     | 5,167,613     |
| Federal grants, non-operating                                                                        | 23,988,870    | 23,764,861    | 22,215,730    |
| State grants, non-operating                                                                          | 1,091,455     | 900,564       | 1,062,129     |
| Gifts                                                                                                | 14,009        | 21,011        | 2,307         |
| Investment income                                                                                    | 33,059        | 19,925        | 11,386        |
| Interest on capital-related debt                                                                     | (3,306,260)   | (4,004,144)   | (3,958,356)   |
| Other non-operating (expenses)/revenues                                                              | (2,306,836)   | 2,878         | -             |
| Net non-operating revenues (Schedule C)                                                              | 61,910,071    | 66,505,570    | 60,487,442    |
| Increase in net position                                                                             | 5,214,230     | 9,305,327     | 3,619,169     |
| <b>NET POSITION:</b>                                                                                 |               |               |               |
| Net position - beginning of year                                                                     | 50,583,403    | 41,278,076    | 37,658,907    |
| Net position - end of year (Schedule D)                                                              | \$ 55,797,633 | \$ 50,583,403 | \$ 41,278,076 |

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018**

|                                                                                   | 2020                        | 2019                        | 2018                        |
|-----------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                       |                             |                             |                             |
| Receipts from students and other customers                                        | \$ 14,384,322               | \$ 16,746,061               | \$ 15,230,844               |
| Receipts from grants and contracts                                                | 1,745,421                   | 1,434,356                   | 732,557                     |
| Other receipts                                                                    | 199,576                     | 403,101                     | 343,821                     |
| Payments to or on behalf of employees                                             | (42,029,711)                | (40,200,067)                | (39,081,749)                |
| Payments to suppliers for goods and services                                      | (9,441,454)                 | (12,240,488)                | (12,164,761)                |
| Payments for scholarships and fellowships                                         | (14,849,332)                | (14,509,138)                | (14,179,138)                |
| Net cash used by operating activities                                             | <u>(49,991,178)</u>         | <u>(48,366,175)</u>         | <u>(49,118,426)</u>         |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>                           |                             |                             |                             |
| Receipts from state appropriations                                                | 15,798,347                  | 16,175,632                  | 16,174,276                  |
| Receipts from ad valorem taxes                                                    | 16,907,113                  | 19,146,632                  | 15,959,804                  |
| Receipts from non-operating federal and state revenue                             | 25,080,325                  | 24,665,425                  | 23,277,859                  |
| Receipts from gifts and grants (other than capital)                               | 11,009                      | 21,011                      | 2,307                       |
| Receipts from Federal loans for students                                          | 4,793,118                   | 4,862,194                   | 5,748,963                   |
| Payment for Federal loans issued to students                                      | (4,770,931)                 | (4,820,282)                 | (5,751,771)                 |
| (Payments) receipts (to)/from student organizations and other agency transactions | (12,515)                    | (1,092)                     | (20,624)                    |
| Net cash provided by noncapital financing activities                              | <u>57,806,466</u>           | <u>60,049,520</u>           | <u>55,390,814</u>           |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                   |                             |                             |                             |
| Proceeds on issuance of capital debt                                              | 10,000,000                  | -                           | 26,000,000                  |
| Receipts from ad valorem taxes for debt service                                   | 6,507,979                   | 7,369,826                   | 6,141,536                   |
| Receipts from capital grant contracts, grants and gifts                           | 3,000                       | -                           | 3,262                       |
| Payments for capital assets acquisition and construction of capital assets        | (20,397,590)                | (9,183,901)                 | (1,195,262)                 |
| Payments on capital debt - principal                                              | (6,534,602)                 | (7,958,332)                 | (5,273,197)                 |
| Payments on capital debt - interest                                               | (3,306,260)                 | (4,004,144)                 | (3,958,356)                 |
| Net cash (used)/provided by capital and related financing activities              | <u>(13,727,473)</u>         | <u>(13,776,551)</u>         | <u>21,717,983</u>           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                       |                             |                             |                             |
| Interest on investments                                                           | 33,059                      | 19,925                      | 11,386                      |
| Net cash provided by investing activities                                         | <u>33,059</u>               | <u>19,925</u>               | <u>11,386</u>               |
| INCREASE IN CASH AND CASH EQUIVALENTS                                             | <u>(5,879,126)</u>          | <u>(2,073,281)</u>          | <u>28,001,757</u>           |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>                               | <u>40,466,085</u>           | <u>42,539,366</u>           | <u>14,537,609</u>           |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>                                     | <u><u>\$ 34,586,959</u></u> | <u><u>\$ 40,466,085</u></u> | <u><u>\$ 42,539,366</u></u> |

The accompanying notes are an integral part of these financial statements.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018 (continued)**

| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH</b>                               | <u>2020</u>            | <u>2019</u>            | <u>2018</u>            |
|-----------------------------------------------------------------------------------|------------------------|------------------------|------------------------|
| <b>USED BY OPERATING ACTIVITIES:</b>                                              |                        |                        |                        |
| Operating loss                                                                    | \$ (56,695,841)        | \$ (57,200,243)        | \$ (56,868,273)        |
| Adjustments to reconcile operating loss to net cash used by operating activities: |                        |                        |                        |
| Depreciation expense                                                              | 4,777,988              | 4,759,503              | 4,814,357              |
| Receipts from capital grant contracts, grants and gifts                           | -                      | -                      | (1,901)                |
| Non-cash state appropriations - on-behalf payments                                | 3,182,335              | 3,108,385              | 2,878,630              |
| Changes in assets and liabilities:                                                |                        |                        |                        |
| Accounts receivable                                                               | 483,127                | (416,721)              | 22,094                 |
| Accounts payable                                                                  | (84,236)               | 106,349                | 109,540                |
| Unearned income                                                                   | <u>(1,654,551)</u>     | <u>1,276,552</u>       | <u>(72,873)</u>        |
| Net cash used by operating activities                                             | <u>\$ (49,991,178)</u> | <u>\$ (48,366,175)</u> | <u>\$ (49,118,426)</u> |
| <b>SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:</b>                 |                        |                        |                        |
| State on-behalf payments                                                          | <u>\$ 3,182,335</u>    | <u>\$ 3,108,385</u>    | <u>\$ 2,878,630</u>    |
| Gifts of depreciable and non-depreciable assets                                   | <u>\$ 3,000</u>        | <u>\$ -</u>            | <u>\$ -</u>            |



**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**1. REPORTING ENTITY**

Northwest Vista College (the College), established in 1994, is one of the five colleges of the Alamo Community College District (Alamo Colleges District or the District) serving the educational needs of Bexar County and surrounding communities.

The College, as a member of the Alamo Colleges District, administers and provides educational services using the funds provided to or generated by it. The College directs its own budget allocation, as approved by the Board of Trustees of the Alamo Colleges District, and makes decisions regarding educational activities including the development of curriculum, the delivery of educational support services and the hiring of faculty and staff under the Alamo Colleges District's guidelines. Certain assets, liabilities and net position attributable to the College's operations are designated separately in the District's books or are allocated for the basis of reporting at the College level. The College has no separate legal authority to enter into debt, make investments, acquire capital assets, assess or collect taxes or otherwise engage in activities as a separate legal entity. These activities are conducted and reported at the District level on behalf of the entire District and are under the direction of the Chancellor, the administration and/or Board of Trustees of the Alamo Colleges District. The accompanying financial statements present the net position and changes in net position and cash flows of the College. These financial statements are not intended to present the financial position or the change in financial position or cash flows of the District.

The Alamo Colleges District is considered to be a special purpose, primary government. While the Alamo Colleges District receives funding from local, state and federal sources and must comply with the spending, reporting and recordkeeping requirements of these entities, it is not a component unit of any other governmental entity. The Alamo Colleges District issues a Comprehensive Annual Financial Report that includes the District operations, as well as the operations of its five-member colleges. The Alamo Community College District was established in 1945 in accordance with the laws of the State of Texas. It serves the educational needs of Bexar County and surrounding communities through its colleges and educational centers. The District supports five colleges including San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges* for fiscal year 2020. For financial reporting purposes, Northwest Vista College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

The financial statements are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB) and comply with reporting requirements as set by the Texas Higher Education Coordinating Board (THECB). The financial statements of the College have been prepared on the accrual basis, whereby all revenues are recorded when earned, and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

Budgetary Data

Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenses for the fiscal year beginning September 1. The District's Board of Trustees adopts the annual budget, which is prepared on the accrual basis of accounting for operating funds and available resources for construction and renewal funds. Copies of the District's approved budget and subsequent amendments must be filed with the THECB, Legislative Budget Board, Legislative Reference Library and Governor's Office of Budget and Planning by December 1. The budget documents include the College's information for tuition and other revenue, student contact hours, state appropriation allocation distribution, expenses and personnel, as well as other information.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits related to operations and agency accounts or amounts held for others with original maturities of less than three months.

Restricted Cash and Cash Equivalents

Cash and cash equivalents that are externally restricted as to their use are classified as noncurrent assets in the Statements of Net Position. This category includes unexpended cash balances restricted by donors or other outside agencies for specific purposes; gifts whose donors have placed limitations on their use; grants from private or governmental sources; bond proceeds; and other sponsored funds.

Accounts Receivable

Accounts receivable are recorded at the invoiced amounts. The allowance for doubtful accounts is management's best estimate of the amount of probable credit losses and is determined based on historical collectability. Account balances are written-off against the allowance when it is probable the receivable will not be recovered.

Capital Assets

Assets meeting the applicable capitalization threshold with useful lives extending beyond one year are recorded at cost on the date of acquisition. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, donated capital assets are stated at acquisition value, defined as the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Infrastructure and land improvements which significantly add value or extend the useful life of the structure are capitalized. The costs of normal maintenance and repairs are charged to operating expense in the year the expense is incurred.

The straight-line method is used for depreciating assets over their useful lives. Depreciation begins in the following year after capitalization except for equipment, which is prorated in the first year the asset was placed in service. The table below lists the capitalization thresholds and useful lives for each asset category:

| Class of Asset                           | Capitalization<br>Threshold | Useful Life<br>(Years) | Salvage<br>Value |
|------------------------------------------|-----------------------------|------------------------|------------------|
| Land                                     | \$ 5,000                    | Not depreciated        | -                |
| Land improvements (except tennis courts) | 100,000                     | 20                     | -                |
| Tennis courts                            | 10,000                      | 7                      | -                |
| Buildings                                | 100,000                     | 40                     | 10%              |
| Building improvements                    | 100,000                     | 20                     | -                |
| Portable buildings                       | 10,000                      | 10                     | 10%              |
| Furniture, machinery and equipment       | 5,000                       | 5-10                   | -                |
| Infrastructure                           | 100,000                     | 20                     | 10%              |
| Software                                 | 5,000                       | 5                      | -                |
| Library materials                        | All                         | 15                     | -                |
| Works of art/historical treasures        | 5,000                       | Not depreciated        | -                |
|                                          |                             | Shorter of lease       |                  |
| Leasehold improvements                   | 10,000                      | or useful life         | -                |
| Technology systems                       | 50,000                      | 5                      | -                |

Compensable Absences

The College is not a separate legal entity and therefore all College personnel are employees of the District. As such, employee benefits are administered and recorded at the District level and are considered the obligations of the District and are not allocated to the College. Employee annual leave is accrued as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Self-Insurance

The District is self-insured for a portion of workers' compensation losses. A liability representing the self-insured portion of workers' compensation losses is recorded at the District level for the estimated amount of eventual loss which will be incurred on claims arising prior to the end of the fiscal year including incurred but not reported claims.

Net Position

*Net Investment in Capital Assets*

This category represents the total investment in capital assets used primarily by the College, net of related outstanding debt used to acquire or construct those assets and accumulated depreciation related to those capital assets.

*Restricted Net Position, Expendable*

Legal or contractual obligations require this portion to be spent in accordance with external restrictions.

*Unrestricted Net Position*

These are resources that are not subject to external restrictions and may be used at the discretion of the governing board for any lawful purpose of the College.

Operating and Non-operating Revenues

The College distinguishes operating and non-operating revenues and follows the District's method of reporting as a Business-Type Activity (BTA) and as a single, proprietary fund. Operating revenues generally result from providing services in connection with the principal ongoing operations. The principal operating revenues are student tuition and fees net of scholarship discounts and allowances, federal and private grants and contracts, auxiliary enterprises revenue (such as campus access fees and bookstore commissions) and other revenues of a similar nature.

The major non-operating revenues are state appropriations, ad valorem property tax collections and federal financial aid through Title IV Higher Education Act grants. The amount of state appropriations allocated to the College is based on student contact hours generated. This is similar to the method the State of Texas uses to allocate appropriations to the District on a biennium basis. State appropriations may not be used for construction of facilities or for repairs and renovation of those facilities. The amount of ad valorem taxes allocated to the College in collaboration with the District is based on two variables: debt service requirements by the College on allocated debt and District support determined by the budget process for College operations.

Revenue Recognition and Unearned Income

Tuition and fee revenues are recorded when earned. Unrestricted tuition and fees and other revenues related to the upcoming fall semester that are received prior to September 1 are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements have been met. Unrestricted unearned charges have been netted against unearned income. Restricted charges where all obligations have been fulfilled are treated as expenses in the period incurred.

Tuition Discounting

*Texas Public Education Grants*

Certain tuition amounts are required to be set aside for use as scholarships by qualifying students. These amounts, called the Texas Public Education Grant, are shown with tuition and fee revenue as a separate set aside amount (Texas Education Code §56.033). When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

*Title IV Higher Education Act (HEA) Program Funds*

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. When these awards are used for purposes other than tuition and fees, the amounts are recorded as scholarship expense.

Operating and Non-operating Expenses

Operating expenses include the cost of providing instruction, academic support, student services, operation and maintenance of plant and depreciation on capital assets. Expenses related to non-operating federal revenues are reported as operating expenses, either as tuition discounts (if applied to tuition) or as scholarship expenses. The major non-operating expenses are interest on capital-related debt and capital expenses associated with bond proceeds which fall below the capitalization thresholds.

Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources, the expense is first applied against restricted resources and then against unrestricted resources.

Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions. Estimates have been used in the allocation of tax revenues, portions of fringe benefits, and depreciation expense. These estimates affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Pronouncements

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The College early implemented the requirements of this Statement during fiscal year 2020 and have expensed all interest costs related to construction projects during the fiscal year in accordance with the Statement. Retrospective application was not required.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This Statement postponed the effective dates of certain provisions contained in the following pronouncements by one year: Statement Nos. 83, 84, 88, 89, 90, 91, 92, & 93. Statement No. 95 postponed the effective date of GASB Statement No. 87 by 18 months. By providing governments with sufficient time to apply the authoritative guidance addressed in this Statement will help to safeguard the reliability of their financial statements. The requirements of this Statement are effective immediately, and have been applied by the College to the respective Statements.

Pending Pronouncements

The following GASB pronouncements have been issued but not yet implemented by the College:

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria is generally on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. The College does not expect the provisions of this Statement to have a material effect on its financial statements.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model and requires notes to financial statements related to the timing, significance and purpose of a government's leasing arrangements. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2019, but GASB Statement No. 95 postponed the effective date by 18 months to reporting periods beginning after June 15, 2020.

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations. The requirements of the Statement should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but GASB Statement No. 95 postponed the effective date by 12 months to reporting periods beginning after December 15, 2019.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The requirements of this statement were originally effective for periods beginning after December 15, 2020 but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. Earlier application is encouraged.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The requirements in paragraph 4 related to the effective date of Statement 87 were originally effective upon issuance under Statement No. 92, but GASB 87 was postponed by the implementation of GASB 95 to become effective for reporting periods beginning after June 15, 2020. The requirements related to intra-entity transfers of assets addressed in paragraph 6 were effective immediately under GASB 92 but were postponed due to the implementation of GASB 95 to reporting periods for fiscal years beginning after June 15, 2021. The requirements related to the applicability of Statements 73 and 74 in paragraph 7 were originally effective for fiscal years beginning after June 15, 2020 but were postponed to reporting periods beginning after June 15, 2021 by GASB 95. The requirements in paragraphs 8 and 9 related to application of Statement 84 to postemployment benefit arrangements and those in paragraph 12 related to nonrecurring fair value measurements of asset or liabilities are effective for reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition in paragraph 10 are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020. Earlier application is encouraged and is permitted by topic.



**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications resulting from global reference rate reform, especially since the London Interbank Offered Rate (LIBOR) is expected to cease to exist in its current form at the end of 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. The removal of LIBOR as an appropriate benchmark interest rate was to have been effective for reporting periods ending after December 31, 2021, but GASB Statement No. 95 postponed the effective date of this portion of the Statement to periods ending after December 31, 2022. All other requirements of this Statement were to have been effective for reporting periods beginning after June 15, 2020, but GASB Statement No. 95 postponed the requirements of this Statement to be effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In May 2020, GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government and end users (governments). The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The College has not yet completed the process of evaluating the impact of GASB Statements Nos. 87, 90, 91, 92, 93, 94, 96 and 97 on its future financial statements.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**3. CASH AND CASH EQUIVALENTS**

Total cash and cash equivalents at August 31, 2020, 2019 and 2018 were \$34,586,959, \$40,466,085 and \$42,539,366, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level between 105% and 115% in U.S. Treasuries and Government Securities held in the District's name.

**4. CAPITAL ASSETS**

Capital assets activity for the year ended August 31, 2020 was as follows:

|                                                    | Balance<br>9/1/2019 | Increases     | Decreases    | Balance<br>8/31/2020 |
|----------------------------------------------------|---------------------|---------------|--------------|----------------------|
| <u>Not Depreciated:</u>                            |                     |               |              |                      |
| Land                                               | \$ 1,717,000        | \$ -          | \$ -         | \$ 1,717,000         |
| Construction in Progress                           | 9,692,038           | 3,960,793     | 7,888,856    | 5,763,975            |
| Subtotal                                           | 11,409,038          | 3,960,793     | 7,888,856    | 7,480,975            |
| <u>Subject to Depreciation:</u>                    |                     |               |              |                      |
| Buildings and building improvements                | 132,908,297         | 23,746,400    | -            | 156,654,697          |
| Other real estate improvements                     | 35,145,937          | -             | -            | 35,145,937           |
| Total buildings and other real estate improvements | 168,054,234         | 23,746,400    | -            | 191,800,634          |
| Furniture, Machinery, and Equipment                | 2,295,985           | 63,128        | 127,271      | 2,231,842            |
| Library Books                                      | 956,410             | 28,636        | 34,226       | 950,820              |
| Total buildings and other capital assets           | 171,306,629         | 23,838,164    | 161,497      | 194,983,296          |
| <u>Accumulated Depreciation:</u>                   |                     |               |              |                      |
| Buildings and building improvements                | 34,516,616          | 3,185,603     | -            | 37,702,219           |
| Other real estate improvements                     | 17,752,214          | 1,381,878     | -            | 19,134,092           |
| Total buildings and other real estate improvements | 52,268,830          | 4,567,481     | -            | 56,836,311           |
| Furniture, Machinery, and Equipment                | 1,756,288           | 175,006       | 116,208      | 1,815,086            |
| Library Books                                      | 789,389             | 35,501        | 34,226       | 790,664              |
| Total accumulated depreciation                     | 54,814,507          | 4,777,988     | 150,434      | 59,442,061           |
| Net capital assets                                 | \$ 127,901,160      | \$ 23,020,969 | \$ 7,899,919 | \$ 143,022,210       |

**NORTHWEST VISTA COLLEGE**  
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**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2019 was as follows:

|                                                    | Balance<br>9/1/2018 | Increases    | Decreases  | Balance<br>8/31/2019 |
|----------------------------------------------------|---------------------|--------------|------------|----------------------|
| <u>Not Depreciated:</u>                            |                     |              |            |                      |
| Land                                               | \$ 1,717,000        | \$ -         | \$ -       | \$ 1,717,000         |
| Construction in Progress                           | 1,019,870           | 9,154,298    | 482,130    | 9,692,038            |
| Subtotal                                           | 2,736,870           | 9,154,298    | 482,130    | 11,409,038           |
| <u>Subject to Depreciation:</u>                    |                     |              |            |                      |
| Buildings and building improvements                | 132,908,297         | -            | -          | 132,908,297          |
| Other real estate improvements                     | 34,186,557          | 959,380      | -          | 35,145,937           |
| Total buildings and other real estate improvements | 167,094,854         | 959,380      | -          | 168,054,234          |
| Furniture, Machinery, and Equipment                | 2,277,614           | 117,467      | 99,096     | 2,295,985            |
| Library Books                                      | 926,231             | 30,179       | -          | 956,410              |
| Total buildings and other capital assets           | 170,298,699         | 1,107,026    | 99,096     | 171,306,629          |
| <u>Accumulated Depreciation:</u>                   |                     |              |            |                      |
| Buildings and building improvements                | 31,331,012          | 3,185,604    | -          | 34,516,616           |
| Other real estate improvements                     | 16,418,305          | 1,333,909    | -          | 17,752,214           |
| Total buildings and other real estate improvements | 47,749,317          | 4,519,513    | -          | 52,268,830           |
| Furniture, Machinery, and Equipment                | 1,663,891           | 195,093      | 102,696    | 1,756,288            |
| Library Books                                      | 744,492             | 44,897       | -          | 789,389              |
| Total accumulated depreciation                     | 50,157,700          | 4,759,503    | 102,696    | 54,814,507           |
| Net capital assets                                 | \$ 122,877,869      | \$ 5,501,821 | \$ 478,530 | \$ 127,901,160       |

**NORTHWEST VISTA COLLEGE**  
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**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2018 was as follows:

|                                                    | Balance<br>9/1/2017 | Increases      | Decreases | Balance<br>8/31/2018 |
|----------------------------------------------------|---------------------|----------------|-----------|----------------------|
| <u>Not Depreciated:</u>                            |                     |                |           |                      |
| Land                                               | \$ 1,717,000        | \$ -           | \$ -      | \$ 1,717,000         |
| Construction in Progress                           | -                   | 1,019,870      | -         | 1,019,870            |
| Subtotal                                           | 1,717,000           | 1,019,870      | -         | 2,736,870            |
| <u>Subject to Depreciation:</u>                    |                     |                |           |                      |
| Buildings and building improvements                | 132,908,297         | -              | -         | 132,908,297          |
| Other real estate improvements                     | 34,186,557          | -              | -         | 34,186,557           |
| Total buildings and other real estate improvements | 167,094,854         | -              | -         | 167,094,854          |
| Furniture, Machinery, and Equipment                | 2,116,411           | 161,203        | -         | 2,277,614            |
| Library Books                                      | 903,411             | 22,820         | -         | 926,231              |
| Total buildings and other capital assets           | 170,114,676         | 184,023        | -         | 170,298,699          |
| <u>Accumulated Depreciation:</u>                   |                     |                |           |                      |
| Buildings and building improvements                | 28,112,920          | 3,218,092      | -         | 31,331,012           |
| Other real estate improvements                     | 15,084,396          | 1,333,909      | -         | 16,418,305           |
| Total buildings and other real estate improvements | 43,197,316          | 4,552,001      | -         | 47,749,317           |
| Furniture, Machinery, and Equipment                | 1,456,100           | 207,791        | -         | 1,663,891            |
| Library Books                                      | 689,927             | 54,565         | -         | 744,492              |
| Total accumulated depreciation                     | 45,343,343          | 4,814,357      | -         | 50,157,700           |
| Net capital assets                                 | \$ 126,488,333      | \$ (3,610,464) | \$ -      | \$ 122,877,869       |

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**5. NONCURRENT LIABILITIES**

Noncurrent liabilities include the College's allocated portion of the District's general obligation bonds, maintenance tax notes and combined fee revenue bonds reported below, based on the Board-approved construction projects for the College. The District is the financial obligor for repayment of these obligations from College tuition and fee revenues, and allocated assessed property taxes. Because all employees of the College are District employees and the District has the legal obligation to fund the long-term pension and OPEB benefits of its employees, the net pension liability and net OPEB liability for all of the College's employees are recorded in the District's financial statements.

As of August 31, 2020, noncurrent liabilities are \$100,151,273 with activity for the fiscal year as follows:

|                             | Bonds and Tax Notes Payable (in thousands) |                  |                 |                   |                  |
|-----------------------------|--------------------------------------------|------------------|-----------------|-------------------|------------------|
|                             | Balance                                    | Additions        | Reductions      | Balance           | Current Portion  |
|                             | 9/1/2019                                   |                  |                 | 8/31/2020         |                  |
| Bonds and tax notes payable |                                            |                  |                 |                   |                  |
| General obligation bonds    | \$ 108,392                                 | \$ -             | \$ 6,535        | \$ 101,857        | \$ 5,627         |
| Maintenance tax notes       | -                                          | 10,000           | -               | 10,000            | 6,079            |
| <b>Total</b>                | <b>\$ 108,392</b>                          | <b>\$ 10,000</b> | <b>\$ 6,535</b> | <b>\$ 111,857</b> | <b>\$ 11,706</b> |

As of August 31, 2019, noncurrent liabilities are \$101,857,458 with activity for the fiscal year as follows:

|                             | Bonds and Tax Notes Payable (in thousands) |             |                 |                   |                 |
|-----------------------------|--------------------------------------------|-------------|-----------------|-------------------|-----------------|
|                             | Balance                                    | Additions   | Reductions      | Balance           | Current Portion |
|                             | 9/1/2018                                   |             |                 | 8/31/2019         |                 |
| Bonds and tax notes payable |                                            |             |                 |                   |                 |
| General obligation bonds    | \$ 116,350                                 | \$ -        | \$ 7,958        | \$ 108,392        | \$ 6,535        |
| <b>Total</b>                | <b>\$ 116,350</b>                          | <b>\$ -</b> | <b>\$ 7,958</b> | <b>\$ 108,392</b> | <b>\$ 6,535</b> |

As of August 31, 2018, noncurrent liabilities are \$108,392,060 with activity for the fiscal year as follows:

|                             | Bonds and Tax Notes Payable (in thousands) |                  |                 |                   |                 |
|-----------------------------|--------------------------------------------|------------------|-----------------|-------------------|-----------------|
|                             | Balance                                    | Additions        | Reductions      | Balance           | Current Portion |
|                             | 9/1/2017                                   |                  |                 | 8/31/2018         |                 |
| Bonds and tax notes payable |                                            |                  |                 |                   |                 |
| General obligation bonds    | \$ 95,623                                  | \$ 26,000        | \$ 5,273        | \$ 116,350        | \$ 7,958        |
| <b>Total</b>                | <b>\$ 95,623</b>                           | <b>\$ 26,000</b> | <b>\$ 5,273</b> | <b>\$ 116,350</b> | <b>\$ 7,958</b> |

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**6. DEBT**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations from tuition and fee revenues and assessed property taxes. The College reports an allocation of noncurrent liabilities, the current portion of long-term debt and debt service based on the level of expenses included in the budget documents prepared before the funding of each bond or note.

Debt service requirements (in thousands) at August 31, 2020 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |               | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|---------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest      | Principal         | Interest         |
| 2021                                 | \$ 5,627                 | \$ 4,730         | \$ 6,079              | \$ 395        | \$ 11,706         | \$ 5,125         |
| 2022                                 | 6,500                    | 4,444            | 3,143                 | 91            | 9,643             | 4,535            |
| 2023                                 | 6,800                    | 4,145            | 778                   | 15            | 7,578             | 4,160            |
| 2024                                 | 7,132                    | 3,814            | -                     | -             | 7,132             | 3,814            |
| 2025                                 | 6,813                    | 3,483            | -                     | -             | 6,813             | 3,483            |
| 2026-2030                            | 28,012                   | 12,959           | -                     | -             | 28,012            | 12,959           |
| 2031-2035                            | 26,095                   | 7,128            | -                     | -             | 26,095            | 7,128            |
| 2036-2040                            | 13,171                   | 1,527            | -                     | -             | 13,171            | 1,527            |
| 2041-2042                            | 1,707                    | 114              | -                     | -             | 1,707             | 114              |
| <b>TOTAL</b>                         | <b>\$ 101,857</b>        | <b>\$ 42,344</b> | <b>\$ 10,000</b>      | <b>\$ 501</b> | <b>\$ 111,857</b> | <b>\$ 42,845</b> |

Debt service requirements (in thousands) at August 31, 2019 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |             | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|-------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest    | Principal         | Interest         |
| 2020                                 | \$ 6,535                 | \$ 4,020         | \$ -                  | \$ -        | \$ 6,535          | \$ 4,020         |
| 2021                                 | 5,627                    | 4,730            | -                     | -           | 5,627             | 4,730            |
| 2022                                 | 6,500                    | 4,444            | -                     | -           | 6,500             | 4,444            |
| 2023                                 | 6,800                    | 4,145            | -                     | -           | 6,800             | 4,145            |
| 2024                                 | 7,132                    | 3,814            | -                     | -           | 7,132             | 3,814            |
| 2025-2029                            | 30,175                   | 14,344           | -                     | -           | 30,175            | 14,344           |
| 2030-2034                            | 25,044                   | 8,283            | -                     | -           | 25,044            | 8,283            |
| 2035-2039                            | 18,073                   | 2,358            | -                     | -           | 18,073            | 2,358            |
| 2040-2042                            | 2,506                    | 226              | -                     | -           | 2,506             | 226              |
| <b>TOTAL</b>                         | <b>\$ 108,392</b>        | <b>\$ 46,364</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 108,392</b> | <b>\$ 46,364</b> |

Debt service requirements (in thousands) at August 31, 2018 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |             | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|-------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest    | Principal         | Interest         |
| 2019                                 | \$ 7,958                 | \$ 4,246         | \$ -                  | \$ -        | \$ 7,958          | \$ 4,246         |
| 2020                                 | 6,535                    | 4,020            | -                     | -           | 6,535             | 4,020            |
| 2021                                 | 5,627                    | 4,730            | -                     | -           | 5,627             | 4,730            |
| 2022                                 | 6,500                    | 4,444            | -                     | -           | 6,500             | 4,444            |
| 2023                                 | 6,800                    | 4,145            | -                     | -           | 6,800             | 4,145            |
| 2024-2028                            | 32,860                   | 15,855           | -                     | -           | 32,860            | 15,855           |
| 2029-2033                            | 24,045                   | 9,387            | -                     | -           | 24,045            | 9,387            |
| 2034-2038                            | 22,754                   | 3,411            | -                     | -           | 22,754            | 3,411            |
| 2039-2042                            | 3,271                    | 372              | -                     | -           | 3,271             | 372              |
| <b>TOTAL</b>                         | <b>\$ 116,350</b>        | <b>\$ 50,610</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 116,350</b> | <b>\$ 50,610</b> |



**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**7. BOND AND TAX NOTES PAYABLE**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations. The College reports its allocated portion of bonds and tax notes payable that are used to fund construction and other capital projects of the College in order to carry out its mission.

Bond issuances are supported by planned construction and/or renovation projects. These planned projects become capital budgeted expenses and are approved by the Board and form the basis of the allocation of capital funding and debt to Northwest Vista College. The portion of project expenses for each listed bond issuance that have been budgeted by the Board for the College are disclosed in the table below. As bond issuances are paid off, the layer of budget related to that bond issuance is removed from the budgeted expenses for the College by the Board.

Bonds and tax notes payable associated with the College as of August 31, 2020, 2019 and 2018 were as follows:

| Series                                                                                                                                                                                            | Instrument Type and Purpose                                                                                                                                                 | Amount Issued and Authorized | Current Interest Rates | District Balances       |                         |                         | Budgeted Expenses for College by Board |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------|-------------------------|-------------------------|-------------------------|----------------------------------------|
|                                                                                                                                                                                                   |                                                                                                                                                                             |                              |                        | Balance August 31, 2020 | Balance August 31, 2019 | Balance August 31, 2018 |                                        |
| General Obligation Bonds (Repayment source - Ad valorem taxes)                                                                                                                                    |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| 2007                                                                                                                                                                                              | Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.                                                                                   | \$271,085,000                | 4.5%                   | \$ 15,760,000           | \$ 37,410,000           | \$ 37,410,000           | \$113,580,358                          |
| 2007A                                                                                                                                                                                             | Construct, renovate, acquire and equip new and existing facilities. Dated July 15, 2007.                                                                                    | 63,490,000                   | 4.75%                  | -                       | 5,600,000               | 5,600,000               |                                        |
| 2012                                                                                                                                                                                              | Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.                                                                  | 74,110,000                   | 3.5% - 5.0%            | 74,110,000              | 74,110,000              | 74,110,000              |                                        |
| 2016                                                                                                                                                                                              | Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.                                                                              | 72,065,000                   | 3.5% - 5.0%            | 52,355,000              | 54,535,000              | 56,630,000              |                                        |
| 2017                                                                                                                                                                                              | Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017. | 258,940,000                  | 3.0% - 5.0%            | 204,470,000             | 216,300,000             | 249,885,000             | 26,000,000                             |
| Maintenance Tax Notes (Repayment source - Ad valorem taxes)                                                                                                                                       |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| 2020                                                                                                                                                                                              | Renovate and repair existing District facilities. Dated January 28, 2020.***                                                                                                | \$ 48,475,000                | 3.0% - 4.0%            | \$ 48,475,000           | \$ -                    |                         | \$ 10,000,000                          |
|                                                                                                                                                                                                   | Total Bonds that the College has an Allocation                                                                                                                              | \$788,165,000                |                        | \$395,170,000           | \$387,955,000           | \$423,635,000           | \$149,580,358                          |
|                                                                                                                                                                                                   | Allocation Percentage                                                                                                                                                       |                              |                        | 28%                     | 28%                     | 27%                     |                                        |
|                                                                                                                                                                                                   | Balance Allocated to the College at August 31, 2020 and 2019                                                                                                                |                              |                        | \$111,857,458           | \$108,392,060           | \$116,350,392           |                                        |
| *** Bond series Tax Notes 2020 with bond premiums netted \$50,000,000 in new funding for projects, \$10,000,000 related to NVC. This was reflected in the District August 31, 2020 balance above. |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| Debt service requirements at August 31, 2020 and 2019 are based on the percentage allocation as discussed above, applied to the debt service of the District.                                     |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |

**8. EMPLOYEES' RETIREMENT PLANS**

The State of Texas has joint contributory retirement plans for almost all of its employees. All employees of the College must participate in either the Teacher Retirement System of Texas (TRS) or in the Optional Retirement Plan (ORP). Faculty, administrators, counselors and librarians may enroll in either TRS or ORP. Secretarial, clerical and professional employees are limited to participation in the TRS. Employees who are eligible to participate in the ORP have ninety days from the date of their employment to select the optional retirement program. Employees who previously had the opportunity to participate in ORP but declined must remain with TRS for the duration of their employment in the Texas education system.

**NORTHWEST VISTA COLLEGE**  
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**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS (continued)**

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 10 included in the District's fiscal year 2020 financial statements.

**Teacher Retirement System of Texas (TRS) – Defined Benefit Plan**

*Plan Description:* The District contributes to the TRS, a cost-sharing, multiple-employer defined benefit pension plan that has a special funding situation. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public-school systems, colleges, universities and the State. It operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C. The Texas state legislature has the authority to establish and amend benefit provisions of the pension plan. TRS issues a publicly available financial report with required supplementary information which can be obtained from [www.trs.state.tx.us](http://www.trs.state.tx.us), under the TRS Publications heading.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas legislature. The state funding policy is as follows: (1) The State constitution requires the legislature to establish a member contribution rate of not less than 6.0% of the member's annual compensation and a state contribution rate of not less than 6.0% and not more than 10.0% of the aggregate annual compensation of all members of the system; and (2) a state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS's unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or if the amortization period already exceeds 31 years, the period would be increased by such action. Senate Bill 1812, effective September 1, 2013, limits the amount of the state's contribution to 50% of eligible employees in the reporting district.

State law provides for a member contribution rate of 7.7% for fiscal years 2020, 2019 and 2018 and a State contribution rate of 7.5% for fiscal year 2020, and 6.8% for each of the fiscal years ended August 31, 2019 and 2018. In certain instances, the District was required to make all or a portion of the State's contribution.

**Optional Retirement Plan (ORP) – Defined Contribution Plan**

*Plan Description:* The State of Texas has also established an optional retirement program for institutions of higher education. Participation in ORP is in lieu of participation in TRS. The optional retirement program is a defined contribution plan that provides for the purchase of annuity contracts and operates under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 7.5% for fiscal year 2020 and 6.8% for fiscal years 2019 and 2018. Each participant contributed 6.65% for the fiscal years ended August 31, 2020, 2019 and 2018. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

The retirement expense for both plans to the State of Texas for the College was \$919,916, \$898,981 and \$744,192 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$2,220,449, \$2,033,363, and \$1,710,020 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively, and represents the total required contributions for each year.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS (continued)**

The total payroll for all College employees was \$34,527,958, \$33,364,255 and \$32,630,266 for fiscal years 2020, 2019 and 2018, respectively. The total payroll of College employees covered by the TRS was \$25,084,991, \$25,490,307 and \$20,826,688, and the total payroll of College employees covered by ORP was \$4,520,992, \$4,412,096 and \$4,320,665 for fiscal years 2020, 2019 and 2018, respectively.

**9. DEFERRED COMPENSATION PROGRAM**

College employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the Texas Government Code 609.001.

A total of \$180,174 was contributed by 34 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 32 participants contributed a total of \$159,388 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2020.

A total of \$162,309 was contributed by 32 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 26 participants contributed a total of \$94,976 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2019.

A total of \$141,797 was contributed by 28 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 24 participants contributed a total of \$76,435 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2018.

Neither the District nor the College contributes to either plan. The deferred compensation program is not included in the basic financial statements because the program assets are assets of the plan participants and not of the College.

**10. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Receivables at August 31, 2020, 2019 and 2018 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables. Accounts payable and accrued liabilities at August 31, 2020, 2019 and 2018 are primarily related to operating accounts payable and construction.

**11. FUNDS HELD FOR OTHERS**

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$126,022, \$138,537 and \$139,629 as of August 31, 2020, 2019 and 2018, respectively.

**12. SELF-INSURED AND RISK MANAGEMENT PLANS**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The buildings, structures, contents and equipment are fully insured through the purchase of commercial insurance at the District level.

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$400,000 per occurrence. Individual losses of over \$400,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, approximately \$3,171,169 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**12. SELF-INSURED AND RISK MANAGEMENT PLANS (continued)**

Claims and administrative expenses are paid from the Fund and the balance is reserved toward future claims. The accrued liability representing a provision for unpaid expected claims is carried at the District level. These liabilities are generally based on an actuarial valuation and the present value of unpaid expected claims.

**13. HEALTH CARE AND LIFE INSURANCE BENEFITS**

The State of Texas pays certain health care and life insurance benefits for active employees. These benefits are provided through an insurance company whose premiums are based on benefits paid during the previous year.

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the years ended August 31, 2020, 2019 and 2018. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$2,404,818, 2,354,308 and \$2,277,627 for the years ended August 31, 2020, 2019 and 2018, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

**14. OTHER POSTEMPLOYMENT BENEFIT PLAN**

Through the District, the College participates in a cost-sharing, multiple employer, other postemployment benefit (OPEB) plan with a special funding situation. The Texas Employees Group Benefits Program (GBP), also referred to as the State Retiree Health Plan (SRHP), is administered by the Employees Retirement System of Texas (ERS or System). The GBP provides certain postemployment health care, life and dental insurance benefits to retired employees of participating universities, community colleges, and State agencies in accordance with Chapter 1551, Texas Insurance Code. Almost all employees may become eligible for those benefits if they reach normal retirement age while working for the College and retire with at least 10 years of service to eligible entities. Surviving spouses and dependents of these retirees are also covered. Benefit and contribution provisions of the GBP are authorized by State law and may be amended by the Texas Legislature.

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 18 included in the District's fiscal year 2020 financial statements.

**15. AD VALOREM TAX**

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for the years ended August 31, 2020, 2019 and 2018 was approximately \$250,823,000, \$235,124,000 and \$221,000,000, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections by the District for the years ended August 31, 2020, 2019 and 2018 were 97.52%, 97.72% and 97.56%, respectively, of the current year's original unadjusted tax levy.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**16. INCOME TAXES**

The College is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2020, 2019 and 2018.

**17. COMMITMENTS AND CONTINGENCIES**

As of August 31, 2020, various lawsuits and claims involving the College were pending. While the ultimate liability with respect to litigation and other claims asserted against the College cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

The College, through the District, has outstanding purchase orders and contracts for construction and various other renovation projects. At August 31, 2020, 2019 and 2018, the College was committed for approximately \$27,780,919, \$21,049,069 and \$92,275, respectively.

**18. SUBSEQUENT EVENTS**

In March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. Since this declaration, the College has taken a number of measures to monitor and mitigate the effects of COVID-19, including moving to remote teaching and learning where possible, and implementing safety and health measures such as social distancing and health screenings upon entry to campus. To date, the College's financial results have remained stable, in part due to the receipt of Higher Education Emergency Relief Funds (HEERF) funds from the federal government. While it is impossible to predict the direction the coronavirus will take next, the College anticipates that its financial results will remain stable.

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2020 through the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

## **Supplementary Information**





ALAMO COLLEGES DISTRICT  
Northwest Vista College

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule A**  
**Schedule of Operating Revenues**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                                   | Unrestricted        | Restricted            | Total<br>Educational<br>Activities | Auxiliary<br>Enterprises | FY20<br>Total       | FY19<br>Total       | FY18<br>Total       |
|---------------------------------------------------|---------------------|-----------------------|------------------------------------|--------------------------|---------------------|---------------------|---------------------|
| <b>OPERATING REVENUES:</b>                        |                     |                       |                                    |                          |                     |                     |                     |
| Tuition                                           |                     |                       |                                    |                          |                     |                     |                     |
| State-funded courses                              |                     |                       |                                    |                          |                     |                     |                     |
| In-District resident tuition                      | \$26,642,454        | \$ -                  | \$26,642,454                       | \$ -                     | \$26,642,454        | \$24,461,816        | \$23,175,199        |
| Out-of-District resident tuition                  | 3,818,078           | -                     | 3,818,078                          | -                        | 3,818,078           | 3,899,682           | 3,990,392           |
| Non-resident tuition                              | 1,772,452           | -                     | 1,772,452                          | -                        | 1,772,452           | 1,853,434           | 2,850,754           |
| TPEG - credit set aside *                         | 1,750,705           | -                     | 1,750,705                          | -                        | 1,750,705           | 1,454,808           | 1,466,084           |
| Total tuition                                     | <u>33,983,689</u>   | <u>-</u>              | <u>33,983,689</u>                  | <u>-</u>                 | <u>33,983,689</u>   | <u>31,669,740</u>   | <u>31,482,429</u>   |
| Fees                                              |                     |                       |                                    |                          |                     |                     |                     |
| Other                                             | 805,349             | -                     | 805,349                            | -                        | 805,349             | 829,484             | 360,173             |
| Total fees                                        | <u>805,349</u>      | <u>-</u>              | <u>805,349</u>                     | <u>-</u>                 | <u>805,349</u>      | <u>829,484</u>      | <u>360,173</u>      |
| Total tuition and fees                            | <u>34,789,038</u>   | <u>-</u>              | <u>34,789,038</u>                  | <u>-</u>                 | <u>34,789,038</u>   | <u>32,499,224</u>   | <u>31,842,602</u>   |
| Scholarship allowances and discounts              |                     |                       |                                    |                          |                     |                     |                     |
| Institutional allowances and scholarships         | (3,162,554)         | -                     | (3,162,554)                        | -                        | (3,162,554)         | (1,451,880)         | (1,204,981)         |
| Remissions and exemptions - state                 | (1,439,661)         | -                     | (1,439,661)                        | -                        | (1,439,661)         | (1,352,319)         | (1,195,316)         |
| Remissions and exemptions - local                 | (4,980,687)         | -                     | (4,980,687)                        | -                        | (4,980,687)         | (4,899,190)         | (5,264,875)         |
| Federal grants to students                        | -                   | (9,573,354)           | (9,573,354)                        | -                        | (9,573,354)         | (9,335,755)         | (8,902,739)         |
| TPEG awards                                       | -                   | (413,955)             | (413,955)                          | -                        | (413,955)           | (205,368)           | (761,208)           |
| State grants to students                          | -                   | (425,983)             | (425,983)                          | -                        | (425,983)           | (406,957)           | (397,433)           |
| Total scholarship allowances and discounts        | <u>(9,582,902)</u>  | <u>(10,413,292)</u>   | <u>(19,996,194)</u>                | <u>-</u>                 | <u>(19,996,194)</u> | <u>(17,651,469)</u> | <u>(17,726,552)</u> |
| Total net tuition and fees                        | <u>25,206,136</u>   | <u>(10,413,292)</u>   | <u>14,792,844</u>                  | <u>-</u>                 | <u>14,792,844</u>   | <u>14,847,755</u>   | <u>14,116,050</u>   |
| Other operating revenues                          |                     |                       |                                    |                          |                     |                     |                     |
| Federal grants and contracts                      | -                   | 1,616,628             | 1,616,628                          | -                        | 1,616,628           | 1,342,911           | 734,458             |
| State grants and contracts                        | -                   | 70,596                | 70,596                             | -                        | 70,596              | 65,410              | -                   |
| Non-governmental grants and contracts             | -                   | 58,197                | 58,197                             | -                        | 58,197              | 26,035              | -                   |
| Other operating revenues                          | 199,576             | -                     | 199,576                            | -                        | 199,576             | 403,101             | 343,821             |
| Total other operating revenues                    | <u>199,576</u>      | <u>1,745,421</u>      | <u>1,944,997</u>                   | <u>-</u>                 | <u>1,944,997</u>    | <u>1,837,457</u>    | <u>1,078,279</u>    |
| Sales and services of auxiliary enterprises       |                     |                       |                                    |                          |                     |                     |                     |
| Bookstore commission                              | -                   | -                     | -                                  | 69,753                   | 69,753              | 234,515             | 347,658             |
| Vending machines and copiers                      | -                   | -                     | -                                  | 44,098                   | 44,098              | 88,033              | 97,251              |
| Campus access fees and fines                      | -                   | -                     | -                                  | 616,633                  | 616,633             | 659,899             | 671,609             |
| Other                                             | -                   | -                     | -                                  | 32,418                   | 32,418              | 56,028              | 49,055              |
| Total sales and services of auxiliary enterprises | <u>-</u>            | <u>-</u>              | <u>-</u>                           | <u>762,902</u>           | <u>762,902</u>      | <u>1,038,475</u>    | <u>1,165,573</u>    |
| Total operating revenues                          | <u>\$25,405,712</u> | <u>\$ (8,667,871)</u> | <u>\$16,737,841</u>                | <u>\$762,902</u>         | <u>\$17,500,743</u> | <u>\$17,723,687</u> | <u>\$16,359,902</u> |
|                                                   |                     |                       |                                    |                          | (Exhibit 2)         | (Exhibit 2)         | (Exhibit 2)         |

\*In accordance with Education Code 56.033, \$1,750,705; \$1,454,808; and \$1,466,084 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2020, 2019 and 2018.

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule B**  
**Schedule of Operating Expenses by Object**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                           | Salaries<br>and Wages | Benefits     |              | Other<br>Expenses | FY20<br>Total | FY19<br>Total | FY18<br>Total |
|-------------------------------------------|-----------------------|--------------|--------------|-------------------|---------------|---------------|---------------|
|                                           |                       | State        | Local        |                   |               |               |               |
| <b>OPERATING EXPENSES:</b>                |                       |              |              |                   |               |               |               |
| Unrestricted - educational activities     |                       |              |              |                   |               |               |               |
| Instruction                               | \$ 20,271,885         | \$ -         | \$ 4,014,483 | \$ 1,417,795      | \$ 25,704,163 | \$ 25,416,273 | \$ 25,485,400 |
| Public Service                            | -                     | -            | -            | -                 | -             | -             | -             |
| Academic support                          | 4,106,967             | -            | 1,096,995    | 1,586,313         | 6,790,275     | 7,961,343     | 7,439,388     |
| Student services                          | 5,304,265             | -            | 1,507,549    | 1,065,069         | 7,876,883     | 7,741,517     | 7,190,443     |
| Institutional support                     | 2,288,592             | -            | 139,253      | 577,920           | 3,005,765     | 4,302,423     | 3,826,257     |
| Operation and maintenance of plant        | 661,695               | -            | 397,806      | 3,514,426         | 4,573,927     | 4,738,681     | 5,163,977     |
| Scholarships and fellowships              | -                     | -            | -            | 30,000            | 30,000        | -             | -             |
| Total unrestricted educational activities | 32,633,404            | -            | 7,156,086    | 8,191,523         | 47,981,013    | 50,160,237    | 49,105,465    |
| Restricted - educational activities       |                       |              |              |                   |               |               |               |
| Instruction                               | 20,693                | 1,789,444    | 4,107        | 211,681           | 2,025,925     | 2,084,943     | 1,892,608     |
| Public Service                            | -                     | -            | -            | -                 | -             | 713           | -             |
| Academic support                          | 890,564               | 546,607      | 195,910      | 761,727           | 2,394,808     | 1,545,256     | 970,188       |
| Student services                          | 966,750               | 726,502      | -            | 83,156            | 1,776,408     | 1,545,256     | 1,037,236     |
| Institutional support                     | 16,548                | 262,181      | 3,252        | 102,237           | 384,218       | 256,029       | 245,793       |
| Operation and maintenance of plant        | -                     | -            | -            | 7,243             | 7,243         | 45,836        | 982,402       |
| Scholarships and fellowships              | -                     | -            | -            | 14,819,332        | 14,819,332    | 14,509,138    | 14,179,138    |
| Total restricted educational activities   | 1,894,555             | 3,324,734    | 203,269      | 15,985,376        | 21,407,934    | 19,987,171    | 19,307,365    |
| Total educational activities              | 34,527,959            | 3,324,734    | 7,359,355    | 24,176,899        | 69,388,947    | 70,147,408    | 68,412,830    |
| Auxiliary enterprises                     | -                     | -            | -            | 29,649            | 29,649        | 17,019        | 988           |
| Depreciation expense - buildings          | -                     | -            | -            | 4,567,481         | 4,567,481     | 4,519,513     | 4,552,002     |
| Depreciation expense - equipment          | -                     | -            | -            | 210,507           | 210,507       | 239,990       | 262,355       |
| Total operating expenses                  | \$ 34,527,959         | \$ 3,324,734 | \$ 7,359,355 | \$ 28,984,536     | \$ 74,196,584 | \$ 74,923,930 | \$ 73,228,175 |
|                                           |                       |              |              |                   | (Exhibit 2)   | (Exhibit 2)   | (Exhibit 2)   |

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule C**  
**Schedule of Non-Operating Revenues and Expenses**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                      | Unrestricted         | Restricted           | Total<br>Educational<br>Activities | FY20<br>Total                       | FY19<br>Total                       | FY18<br>Total                       |
|--------------------------------------|----------------------|----------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>NON-OPERATING REVENUES:</b>       |                      |                      |                                    |                                     |                                     |                                     |
| State appropriations                 |                      |                      |                                    |                                     |                                     |                                     |
| Education and general State support  | \$ 15,655,948        | \$ -                 | \$ 15,655,948                      | \$ 15,655,948                       | \$ 16,030,728                       | \$ 16,031,087                       |
| State group insurance                | -                    | 2,404,818            | 2,404,818                          | 2,404,818                           | 2,354,308                           | 2,277,627                           |
| State retirement match               | -                    | 919,916              | 919,916                            | 919,916                             | 898,981                             | 744,192                             |
| Ad valorem taxes                     |                      |                      |                                    |                                     |                                     |                                     |
| Taxes for maintenance and operations | 16,907,113           | -                    | 16,907,113                         | 16,907,113                          | 19,146,632                          | 15,959,804                          |
| Taxes for maintenance notes          | 859,805              | -                    | 859,805                            | 859,805                             | 1,037,198                           | 973,923                             |
| Taxes for general obligation bonds   | -                    | 5,648,174            | 5,648,174                          | 5,648,174                           | 6,332,628                           | 5,167,613                           |
| Federal revenue, non-operating       |                      | 23,988,870           | 23,988,870                         | 23,988,870                          | 23,764,861                          | 22,215,730                          |
| State revenue, non-operating         |                      | 1,091,455            | 1,091,455                          | 1,091,455                           | 900,564                             | 1,062,129                           |
| Gifts                                | 3,000                | 11,009               | 14,009                             | 14,009                              | 21,011                              | 2,307                               |
| Investment income                    | -                    | 33,059               | 33,059                             | 33,059                              | 19,925                              | 11,386                              |
| Total non-operating revenues         | <u>33,425,866</u>    | <u>34,097,301</u>    | <u>67,523,167</u>                  | <u>67,523,167</u>                   | <u>70,506,836</u>                   | <u>64,445,798</u>                   |
| <b>NON-OPERATING EXPENSES:</b>       |                      |                      |                                    |                                     |                                     |                                     |
| Interest on capital related debt     | -                    | (2,875,653)          | (2,875,653)                        | (2,875,653)                         | (3,534,448)                         | (3,351,539)                         |
| Interest on capital related debt-MTN | (430,607)            | -                    | (430,607)                          | (430,607)                           | (469,696)                           | (606,817)                           |
| Loss on disposal of capital assets   | -                    | (11,063)             | (11,063)                           | (11,063)                            | 3,600                               | -                                   |
| Other non-operating expenses         | -                    | (2,295,773)          | (2,295,773)                        | (2,295,773)                         | (722)                               | -                                   |
| Total non-operating expenses         | <u>(430,607)</u>     | <u>(5,182,489)</u>   | <u>(5,613,096)</u>                 | <u>(5,613,096)</u>                  | <u>(4,001,266)</u>                  | <u>(3,958,356)</u>                  |
| Net non-operating revenues           | <u>\$ 32,995,259</u> | <u>\$ 28,914,812</u> | <u>\$ 61,910,071</u>               | <u>\$ 61,910,071</u><br>(Exhibit 2) | <u>\$ 66,505,570</u><br>(Exhibit 2) | <u>\$ 60,487,442</u><br>(Exhibit 2) |

**NORTHWEST VISTA COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule D**  
**Schedule of Net Position by Source and Availability**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                     | Detail by Source |                       |                                                         |              | Available for Current Operations |              |
|-------------------------------------|------------------|-----------------------|---------------------------------------------------------|--------------|----------------------------------|--------------|
|                                     | Unrestricted     | Restricted Expendable | Capital Assets<br>Net of Depreciation<br>& Related Debt | Total        | Yes                              | No           |
| Current:                            |                  |                       |                                                         |              |                                  |              |
| Unrestricted                        | \$ 8,164,849     | \$ -                  | \$ -                                                    | \$ 8,164,849 | \$ 8,164,849                     | \$ -         |
| Restricted                          | -                | 2,353,377             | -                                                       | 2,353,377    | -                                | 2,353,377    |
| Net investment in capital assets    | -                | -                     | 45,279,407                                              | 45,279,407   | -                                | 45,279,407   |
| Total net position, August 31, 2020 | 8,164,849        | 2,353,377             | 45,279,407                                              | 55,797,633   | 8,164,849                        | 47,632,784   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Total net position, August 31, 2019 | 7,058,057        | 1,834,533             | 41,690,813                                              | 50,583,403   | 7,058,057                        | 43,525,346   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY20   | 1,106,792        | 518,844               | 3,588,594                                               | 5,214,230    | 1,106,792                        | 4,107,438    |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |
| Total net position, August 31, 2018 | 5,513,467        | 934,835               | 34,829,774                                              | 41,278,076   | 5,513,467                        | 35,764,609   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY19   | \$ 1,544,590     | \$ 899,698            | \$ 6,861,039                                            | \$ 9,305,327 | \$ 1,544,590                     | \$ 7,760,737 |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |



ALAMO COLLEGES DISTRICT  
Northwest Vista College





**ALAMO COLLEGES DISTRICT**  
**Northwest Vista College**

Annual Financial Report

Published and distributed by the Finance and Fiscal Services Department

2222 N. Alamo Street, San Antonio, Texas 78215-1195

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[alamo.edu](http://alamo.edu)

**PALO ALTO COLLEGE**  
(A college of the Alamo Community College District)  
**San Antonio, Texas**

**Annual Financial Report**

**For the Years Ended  
August 31, 2020, 2019 and 2018**

**Prepared by:**  
**Finance and Fiscal Services Department**



# **PALO ALTO COLLEGE**

**(A college of the Alamo Community College District)**

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ALAMO COLLEGES DISTRICT  
**Palo Alto College**

## **Introductory Section**



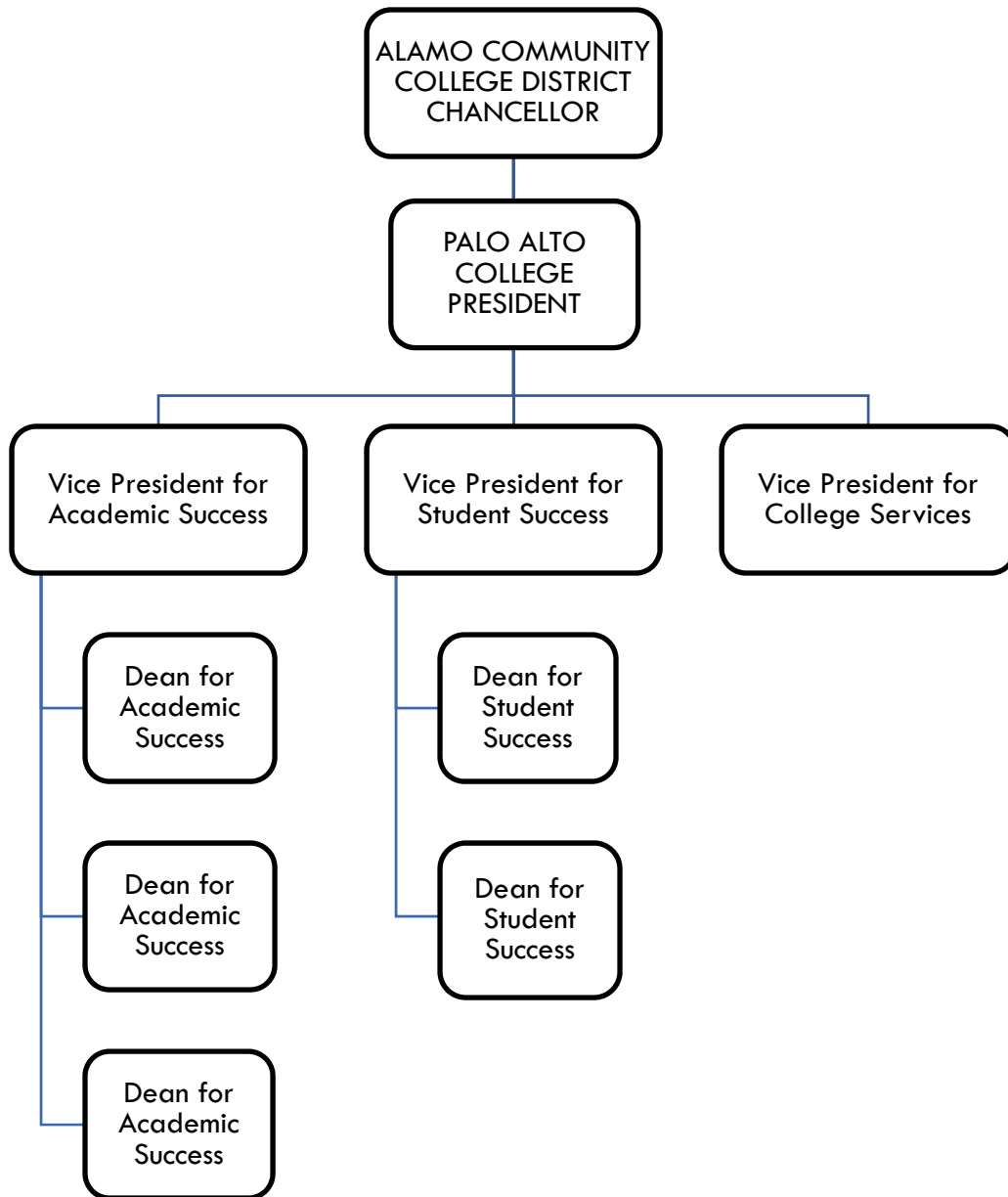


ALAMO COLLEGES DISTRICT  
Palo Alto College

# PALO ALTO COLLEGE

(A college of the Alamo Community College District)

## ORGANIZATIONAL CHART



# PALO ALTO COLLEGE

(A college of the Alamo Community College District)

## ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2020

### ELECTED OFFICIALS

| Member                  | Position            | City, State        | Term Expires |
|-------------------------|---------------------|--------------------|--------------|
| Marcelo Casillas        | Chairperson         | San Antonio, Texas | 2020         |
| Joe Alderete, Jr.       | Vice-Chairperson    | San Antonio, Texas | 2022         |
| Anna Uriegas Bustamante | Secretary           | San Antonio, Texas | 2022         |
| Joe Jesse Sanchez       | Assistant Secretary | San Antonio, Texas | 2020         |
| Dr. Gene Sprague        | Member of the Board | Helotes, Texas     | 2024         |
| Jose A. Macias, Jr.     | Member of the Board | Converse, Texas    | 2020         |
| Clint Kingsbery         | Member of the Board | San Antonio, Texas | 2026         |
| Dr. Yvonne Katz         | Member of the Board | San Antonio, Texas | 2024         |
| Roberto Zárate          | Member of the Board | San Antonio, Texas | 2024         |
| Darius Martin           | Student Trustee     | San Antonio, Texas | *            |

\*Appointed by Board for 1 year term; Non-voting member

### ADMINISTRATIVE OFFICIALS

|                             |                                                                 |
|-----------------------------|-----------------------------------------------------------------|
| Dr. Mike Flores             | Chancellor                                                      |
| Dr. Diane E. Snyder, CPA    | Vice Chancellor for Finance and Administration                  |
| Xavier D. Urrutia           | Interim Vice Chancellor of Economic and Workforce Development   |
| Ross Laughead               | General Counsel                                                 |
| Dr. Thomas S. Cleary        | Vice Chancellor for Planning, Performance & Information Systems |
| Dr. George Railey Jr.       | Vice Chancellor for Academic Success                            |
| Dr. Adelina Silva           | Vice Chancellor for Student Success                             |
| Sheila Marlow Due           | Executive Director of Institutional Advancement                 |
| Dr. Veronica Garcia         | President, Northeast Lakeview College                           |
| Dr. Ric Neal Baser          | President, Northwest Vista College                              |
| Dr. Robert Garza            | President, Palo Alto College                                    |
| Dr. Adena Loston            | President, St. Philip's College                                 |
| Dr. Robert Vela             | President, San Antonio College                                  |
| Pamela Ansboury, CPA, M.Ed. | Associate Vice Chancellor for Finance and Fiscal Services       |
| Patrick F. Vrba, Jr., CPA   | District Controller                                             |
| William G. Wullenjohn, Sr.  | District Director of Internal Audit                             |

# **PALO ALTO COLLEGE**

(A college of the Alamo Community College District)

## **MISSION**

To inspire, empower, and educate our community for leadership and success.

## **VISION**

The Alamo Colleges will be the best in the nation in Student Success and Performance Excellence.

## **VALUES**

The members of Alamo Colleges are committed to building individual and collective character through the following set of shared values in order to fulfill our vision and mission.



**STUDENTS FIRST**



**RESPECT FOR ALL**



**COMMUNITY-ENGAGED**



**CAN-DO SPIRIT**



**COLLABORATION**



**DATA-INFORMED**



ALAMO COLLEGES DISTRICT  
Palo Alto College

## **Financial Section**





ALAMO COLLEGES DISTRICT  
**Palo Alto College**

## **Independent Accountant's Review Report**

To the Board of Trustees of  
Palo Alto College

We have reviewed the accompanying financial statements of Palo Alto College (the College), which comprise the Statements of Net Position as of August 31, 2018, 2019 and 2020, and the related Statements of Revenues, Expenses and Changes in Net Position and Statements of Cash Flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of College management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The Board of Trustees of  
Palo Alto College

### **Supplementary Information**

The accompanying schedules of operating revenues, operating expenses by object, non-operating revenues and expenses, and net position by source and availability (collectively, "the schedules") are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. This supplementary information has been subjected to the review procedures applied in our reviews of the basic financial statements. We are not aware of any material modifications that should be made to this supplementary information. We have not audited this supplementary information and do not express an opinion on such information.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
August 17, 2021

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 1**

**Statements of Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                             | <u>2020</u>          | <u>2019</u>          | <u>2018</u>          |
|-------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>ASSETS</b>                                               |                      |                      |                      |
| Current assets:                                             |                      |                      |                      |
| Cash and cash equivalents                                   | \$ 7,626,146         | \$ 7,444,828         | \$ 6,403,169         |
| Accounts receivable, net of allowance for doubtful accounts | 1,137,943            | 1,062,091            | 1,182,479            |
| Total current assets                                        | <u>8,764,089</u>     | <u>8,506,919</u>     | <u>7,585,648</u>     |
| Noncurrent assets:                                          |                      |                      |                      |
| Restricted cash and cash equivalents                        | 42,267,041           | 32,816,838           | 32,775,030           |
| Capital assets (net)                                        | 97,166,126           | 99,929,089           | 103,204,338          |
| Total noncurrent assets                                     | <u>139,433,167</u>   | <u>132,745,927</u>   | <u>135,979,368</u>   |
| TOTAL ASSETS                                                | <u>148,197,256</u>   | <u>141,252,846</u>   | <u>143,565,016</u>   |
| <b>LIABILITIES</b>                                          |                      |                      |                      |
| Current liabilities:                                        |                      |                      |                      |
| Accounts payable                                            | 670,262              | 834,707              | 971,966              |
| Accrued liabilities                                         | 10,578               | 10,578               | 38,478               |
| Funds held for others                                       | 65,695               | 76,610               | 73,245               |
| Unearned income                                             | 4,701,138            | 5,196,763            | 4,651,506            |
| Current portion of noncurrent liabilities                   | 10,640,297           | 6,087,202            | 8,164,510            |
| Total current liabilities                                   | <u>16,087,970</u>    | <u>12,205,860</u>    | <u>13,899,705</u>    |
| Noncurrent liabilities                                      | <u>89,201,779</u>    | <u>90,042,076</u>    | <u>96,129,278</u>    |
| TOTAL LIABILITIES                                           | <u>105,289,749</u>   | <u>102,247,936</u>   | <u>110,028,983</u>   |
| <b>NET POSITION</b>                                         |                      |                      |                      |
| Net investment in capital assets                            | 37,740,136           | 35,043,452           | 30,681,703           |
| Restricted for:                                             |                      |                      |                      |
| Expendable                                                  |                      |                      |                      |
| Student aid                                                 | 1,303,049            | 1,127,165            | 760,761              |
| Instructional programs                                      | 229,680              | 215,643              | 101,628              |
| Capital projects                                            | 318,227              | 230,388              | 141,488              |
| Unrestricted                                                | <u>3,316,415</u>     | <u>2,388,262</u>     | <u>1,850,453</u>     |
| TOTAL NET POSITION                                          | <u>\$ 42,907,507</u> | <u>\$ 39,004,910</u> | <u>\$ 33,536,033</u> |

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 2**

**Statements of Revenues, Expenses and Changes in Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                                                                      | 2020          | 2019          | 2018          |
|------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| <b>OPERATING REVENUES:</b>                                                                           |               |               |               |
| Tuition and fees (net of discounts of \$15,041,768;<br>\$13,905,927; and \$13,168,225, respectively) | \$ 5,920,183  | \$ 5,791,152  | \$ 5,566,830  |
| Grants and contracts                                                                                 | 2,766,361     | 3,110,708     | 2,761,957     |
| Auxiliary enterprises                                                                                | 789,387       | 1,469,721     | 1,328,366     |
| Other operating revenues                                                                             | 1,003,395     | 1,054,586     | 945,174       |
| Total operating revenues (Schedule A)                                                                | 10,479,326    | 11,426,167    | 10,602,327    |
| <b>OPERATING EXPENSES:</b>                                                                           |               |               |               |
| Instruction                                                                                          | 19,885,401    | 18,942,004    | 18,580,229    |
| Public Service                                                                                       | 25,230        | 12,684        | -             |
| Academic support                                                                                     | 2,919,724     | 2,867,656     | 2,432,417     |
| Student services                                                                                     | 9,695,870     | 9,854,430     | 8,686,872     |
| Institutional support                                                                                | 5,213,527     | 5,028,097     | 5,111,300     |
| Operation and maintenance of plant                                                                   | 4,760,414     | 5,386,879     | 5,702,021     |
| Scholarships and fellowships                                                                         | 10,136,493    | 10,224,587    | 10,908,205    |
| Auxiliary enterprises                                                                                | 1,206,719     | 1,202,425     | 1,600,005     |
| Depreciation                                                                                         | 5,092,979     | 5,189,054     | 5,260,640     |
| Total operating expenses (Schedule B)                                                                | 58,936,357    | 58,707,816    | 58,281,689    |
| Operating loss                                                                                       | (48,457,031)  | (47,281,649)  | (47,679,362)  |
| <b>NON-OPERATING REVENUES/(EXPENSES):</b>                                                            |               |               |               |
| State appropriations                                                                                 | 11,613,951    | 11,150,558    | 10,955,340    |
| Ad valorem taxes                                                                                     |               |               |               |
| Taxes for maintenance and operations                                                                 | 18,884,488    | 19,845,357    | 18,313,765    |
| Taxes for maintenance notes                                                                          | 960,364       | 1,075,049     | 1,117,570     |
| Taxes for general obligation bonds                                                                   | 6,308,762     | 6,563,731     | 5,929,805     |
| Federal grants, non-operating                                                                        | 16,804,495    | 16,698,794    | 16,285,666    |
| State grants, non-operating                                                                          | 630,008       | 663,656       | 821,953       |
| Gifts                                                                                                | 15,105        | 183,079       | 62,453        |
| Investment income                                                                                    | 17,514        | 13,357        | 4,250         |
| Interest on capital-related debt                                                                     | (2,941,810)   | (3,570,855)   | (3,308,480)   |
| Other non-operating revenues/(expenses)                                                              | 66,751        | 127,800       | (82,032)      |
| Net non-operating revenues (Schedule C)                                                              | 52,359,628    | 52,750,526    | 50,100,290    |
| Increase in net position                                                                             | 3,902,597     | 5,468,877     | 2,420,928     |
| <b>NET POSITION:</b>                                                                                 |               |               |               |
| Net position - beginning of year                                                                     | 39,004,910    | 33,536,033    | 31,115,105    |
| Net position - end of year (Schedule D)                                                              | \$ 42,907,507 | \$ 39,004,910 | \$ 33,536,033 |

The accompanying notes are an integral part of these financial statements.

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018**

|                                                                                   | 2020                        | 2019                        | 2018                        |
|-----------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                       |                             |                             |                             |
| Receipts from students and other customers                                        | \$ 6,172,319                | \$ 7,898,951                | \$ 6,884,506                |
| Receipts from grants and contracts                                                | 2,673,635                   | 2,980,327                   | 2,273,811                   |
| Other receipts                                                                    | 1,003,395                   | 1,054,586                   | 945,174                     |
| Payments to or on behalf of employees                                             | (31,466,489)                | (29,819,703)                | (28,555,969)                |
| Payments to suppliers for goods and services                                      | (10,104,539)                | (11,410,971)                | (10,966,996)                |
| Payments for scholarships and fellowships                                         | (10,136,493)                | (10,224,587)                | (10,908,205)                |
| Net cash used by operating activities                                             | <u>(41,858,172)</u>         | <u>(39,521,397)</u>         | <u>(40,327,679)</u>         |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>                           |                             |                             |                             |
| Receipts from state appropriations                                                | 9,321,574                   | 8,911,011                   | 8,915,358                   |
| Receipts from ad valorem taxes                                                    | 18,884,488                  | 19,845,357                  | 18,313,765                  |
| Receipts from non-operating federal and state revenue                             | 17,434,503                  | 17,362,450                  | 17,107,619                  |
| Receipts from gifts and grants (other than capital)                               | 12,105                      | 183,079                     | 59,453                      |
| Receipts from Federal loans for students                                          | 1,866,821                   | 2,185,098                   | 2,225,406                   |
| Payment for Federal loans issued to students                                      | (1,857,500)                 | (2,157,531)                 | (2,225,406)                 |
| (Payments) receipts (to)/from student organizations and other agency transactions | (10,915)                    | 3,365                       | (16,884)                    |
| Net cash provided by noncapital financing activities                              | <u>45,651,076</u>           | <u>46,332,829</u>           | <u>44,379,311</u>           |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                   |                             |                             |                             |
| Proceeds on issuance of capital debt                                              | 9,800,000                   | -                           | 36,000,000                  |
| Receipts from ad valorem taxes for debt service                                   | 7,269,126                   | 7,638,780                   | 7,047,375                   |
| Receipts from capital grant contracts, grants and gifts                           | 52,179                      | 130,381                     | 491,146                     |
| Payments for capital assets acquisition and construction of capital assets        | (2,271,190)                 | (1,775,118)                 | (6,250,986)                 |
| Payments on capital debt - principal                                              | (6,087,202)                 | (8,164,510)                 | (4,584,878)                 |
| Payments on capital debt - interest                                               | (2,941,810)                 | (3,570,855)                 | (3,308,480)                 |
| Net cash (used)/provided by capital and related financing activities              | <u>5,821,103</u>            | <u>(5,741,322)</u>          | <u>29,394,177</u>           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                       |                             |                             |                             |
| Interest on investments                                                           | 17,514                      | 13,357                      | 4,250                       |
| Net cash provided by investing activities                                         | <u>17,514</u>               | <u>13,357</u>               | <u>4,250</u>                |
| <b>INCREASE IN CASH AND CASH EQUIVALENTS</b>                                      | <u>9,631,521</u>            | <u>1,083,467</u>            | <u>33,450,059</u>           |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>                               | <u>40,261,666</u>           | <u>39,178,199</u>           | <u>5,728,140</u>            |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>                                     | <u><u>\$ 49,893,187</u></u> | <u><u>\$ 40,261,666</u></u> | <u><u>\$ 39,178,199</u></u> |

The accompanying notes are an integral part of these financial statements.



**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018 (continued)**

| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH</b>                               | <u>2020</u>            | <u>2019</u>            | <u>2018</u>            |
|-----------------------------------------------------------------------------------|------------------------|------------------------|------------------------|
| <b>USED BY OPERATING ACTIVITIES:</b>                                              |                        |                        |                        |
| Operating loss                                                                    | \$ (48,457,031)        | \$ (47,281,649)        | \$ (47,679,362)        |
| Adjustments to reconcile operating loss to net cash used by operating activities: |                        |                        |                        |
| Depreciation expense                                                              | 5,092,979              | 5,189,054              | 5,260,640              |
| Receipts from capital grant contracts, grants and gifts                           | (92,726)               | (130,381)              | (488,146)              |
| Non-cash state appropriations - on-behalf payments                                | 2,292,377              | 2,239,547              | 2,039,982              |
| Changes in assets and liabilities:                                                |                        |                        |                        |
| Accounts receivable                                                               | (41,626)               | 92,821                 | (43,159)               |
| Accounts payable                                                                  | (156,520)              | (176,046)              | 549,897                |
| Unearned income                                                                   | (495,625)              | 545,257                | 32,469                 |
| Net cash used by operating activities                                             | <u>\$ (41,858,172)</u> | <u>\$ (39,521,397)</u> | <u>\$ (40,327,679)</u> |
| <b>SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:</b>                 |                        |                        |                        |
| State on-behalf payments                                                          | <u>\$ 2,292,377</u>    | <u>\$ 2,239,547</u>    | <u>\$ 2,039,982</u>    |
| Gifts of depreciable and non-depreciable assets                                   | <u>\$ 3,000</u>        | <u>\$ -</u>            | <u>\$ 3,000</u>        |

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**1. REPORTING ENTITY**

Palo Alto College (the College), established in 1983, is one of the five colleges of the Alamo Community College District (Alamo Colleges District or the District) serving the educational needs of Bexar County and surrounding communities.

The College, as a member of the Alamo Colleges District, administers and provides educational services using the funds provided to or generated by it. The College directs its own budget allocation, as approved by the Board of Trustees of the Alamo Colleges District, and makes decisions regarding educational activities including the development of curriculum, the delivery of educational support services and the hiring of faculty and staff under the Alamo Colleges District's guidelines. Certain assets, liabilities and net position attributable to the College's operations are designated separately in the District's books or are allocated for the basis of reporting at the College level. The College has no separate legal authority to enter into debt, make investments, acquire capital assets, assess or collect taxes or otherwise engage in activities as a separate legal entity. These activities are conducted and reported at the District level on behalf of the entire District and are under the direction of the Chancellor, the administration and/or Board of Trustees of the Alamo Colleges District. The accompanying financial statements present the net position and changes in net position and cash flows of the College. These financial statements are not intended to present the financial position or the change in financial position or cash flows of the District.

The Alamo Colleges District is considered to be a special purpose, primary government. While the Alamo Colleges District receives funding from local, state and federal sources and must comply with the spending, reporting and recordkeeping requirements of these entities, it is not a component unit of any other governmental entity. The Alamo Colleges District issues a Comprehensive Annual Financial Report that includes the District operations, as well as the operations of its five-member colleges. The Alamo Community College District was established in 1945 in accordance with the laws of the State of Texas. It serves the educational needs of Bexar County and surrounding communities through its colleges and educational centers. The District supports five colleges including San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges* for fiscal year 2020. For financial reporting purposes, Palo Alto College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

The financial statements are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB) and comply with reporting requirements as set by the Texas Higher Education Coordinating Board (THECB). The financial statements of the College have been prepared on the accrual basis, whereby all revenues are recorded when earned, and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

Budgetary Data

Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenses for the fiscal year beginning September 1. The District's Board of Trustees adopts the annual budget, which is prepared on the accrual basis of accounting for operating funds and available resources for construction and renewal funds. Copies of the District's approved budget and subsequent amendments must be filed with the THECB, Legislative Budget Board, Legislative Reference Library and Governor's Office of Budget and Planning by December 1. The budget documents include the College's information for tuition and other revenue, student contact hours, state appropriation allocation distribution, expenses and personnel, as well as other information.

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits related to operations and agency accounts or amounts held for others with original maturities of less than three months.

Restricted Cash and Cash Equivalents

Cash and cash equivalents that are externally restricted as to their use are classified as noncurrent assets in the Statements of Net Position. This category includes unexpended cash balances restricted by donors or other outside agencies for specific purposes; gifts whose donors have placed limitations on their use; grants from private or governmental sources; bond proceeds; and other sponsored funds.

Accounts Receivable

Accounts receivable are recorded at the invoiced amounts. The allowance for doubtful accounts is management's best estimate of the amount of probable credit losses and is determined based on historical collectability. Account balances are written-off against the allowance when it is probable the receivable will not be recovered.

Capital Assets

Assets meeting the applicable capitalization threshold with useful lives extending beyond one year are recorded at cost on the date of acquisition. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, donated capital assets are stated at acquisition value, defined as the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Infrastructure and land improvements which significantly add value or extend the useful life of the structure are capitalized. The costs of normal maintenance and repairs are charged to operating expense in the year the expense is incurred.

The straight-line method is used for depreciating assets over their useful lives. Depreciation begins in the following year after capitalization except for equipment, which is prorated in the first year the asset was placed in service. The table below lists the capitalization thresholds and useful lives for each asset category:

| Class of Asset                           | Capitalization<br>Threshold | Useful Life<br>(Years) | Salvage<br>Value |
|------------------------------------------|-----------------------------|------------------------|------------------|
| Land                                     | \$ 5,000                    | Not depreciated        | -                |
| Land improvements (except tennis courts) | 100,000                     | 20                     | -                |
| Tennis courts                            | 10,000                      | 7                      | -                |
| Buildings                                | 100,000                     | 40                     | 10%              |
| Building improvements                    | 100,000                     | 20                     | -                |
| Portable buildings                       | 10,000                      | 10                     | 10%              |
| Furniture, machinery and equipment       | 5,000                       | 5-10                   | -                |
| Infrastructure                           | 100,000                     | 20                     | 10%              |
| Software                                 | 5,000                       | 5                      | -                |
| Library materials                        | All                         | 15                     | -                |
| Works of art/historical treasures        | 5,000                       | Not depreciated        | -                |
|                                          |                             | Shorter of lease       |                  |
| Leasehold improvements                   | 10,000                      | or useful life         | -                |
| Technology systems                       | 50,000                      | 5                      | -                |

Compensable Absences

The College is not a separate legal entity and therefore all College personnel are employees of the District. As such, employee benefits are administered and recorded at the District level and are considered the obligations of the District and are not allocated to the College. Employee annual leave is accrued as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Self-Insurance

The District is self-insured for a portion of workers' compensation losses. A liability representing the self-insured portion of workers' compensation losses is recorded at the District level for the estimated amount of eventual loss which will be incurred on claims arising prior to the end of the fiscal year including incurred but not reported claims.

Net Position

*Net Investment in Capital Assets*

This category represents the total investment in capital assets used primarily by the College, net of related outstanding debt used to acquire or construct those assets and accumulated depreciation related to those capital assets.

*Restricted Net Position, Expendable*

Legal or contractual obligations require this portion to be spent in accordance with external restrictions.

*Unrestricted Net Position*

These are resources that are not subject to external restrictions and may be used at the discretion of the governing board for any lawful purpose of the College.

Operating and Non-operating Revenues

The College distinguishes operating and non-operating revenues and follows the District's method of reporting as a Business-Type Activity (BTA) and as a single, proprietary fund. Operating revenues generally result from providing services in connection with the principal ongoing operations. The principal operating revenues are student tuition and fees net of scholarship discounts and allowances, federal and private grants and contracts, auxiliary enterprises revenue (such as campus access fees and bookstore commissions) and other revenues of a similar nature.

The major non-operating revenues are state appropriations, ad valorem property tax collections and federal financial aid through Title IV Higher Education Act grants. The amount of state appropriations allocated to the College is based on student contact hours generated. This is similar to the method the State of Texas uses to allocate appropriations to the District on a biennium basis. State appropriations may not be used for construction of facilities or for repairs and renovation of those facilities. The amount of ad valorem taxes allocated to the College in collaboration with the District is based on two variables: debt service requirements by the College on allocated debt and District support determined by the budget process for College operations.

Revenue Recognition and Unearned Income

Tuition and fee revenues are recorded when earned. Unrestricted tuition and fees and other revenues related to the upcoming fall semester that are received prior to September 1 are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements have been met. Unrestricted unearned charges have been netted against unearned income. Restricted charges where all obligations have been fulfilled are treated as expenses in the period incurred.

Tuition Discounting

*Texas Public Education Grants*

Certain tuition amounts are required to be set aside for use as scholarships by qualifying students. These amounts, called the Texas Public Education Grant, are shown with tuition and fee revenue as a separate set aside amount (Texas Education Code §56.033). When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

*Title IV Higher Education Act (HEA) Program Funds*

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

**PALO ALTO COLLEGE**  
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**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. When these awards are used for purposes other than tuition and fees, the amounts are recorded as scholarship expense.

Operating and Non-operating Expenses

Operating expenses include the cost of providing instruction, academic support, student services, operation and maintenance of plant and depreciation on capital assets. Expenses related to non-operating federal revenues are reported as operating expenses, either as tuition discounts (if applied to tuition) or as scholarship expenses. The major non-operating expenses are interest on capital-related debt and capital expenses associated with bond proceeds which fall below the capitalization thresholds.

Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources, the expense is first applied against restricted resources and then against unrestricted resources.

Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions. Estimates have been used in the allocation of tax revenues, portions of fringe benefits, and depreciation expense. These estimates affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Pronouncements

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The College early implemented the requirements of this Statement during fiscal year 2020 and have expensed all interest costs related to construction projects during the fiscal year in accordance with the Statement. Retrospective application was not required.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This Statement postponed the effective dates of certain provisions contained in the following pronouncements by one year: Statement Nos. 83, 84, 88, 89, 90, 91, 92, & 93. Statement No. 95 postponed the effective date of GASB Statement No. 87 by 18 months. By providing governments with sufficient time to apply the authoritative guidance addressed in this Statement will help to safeguard the reliability of their financial statements. The requirements of this Statement are effective immediately, and have been applied by the College to the respective Statements.

Pending Pronouncements

The following GASB pronouncements have been issued but not yet implemented by the College:

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria is generally on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. The College does not expect the provisions of this Statement to have a material effect on its financial statements.

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**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model and requires notes to financial statements related to the timing, significance and purpose of a government's leasing arrangements. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2019, but GASB Statement No. 95 postponed the effective date by 18 months to reporting periods beginning after June 15, 2020.

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations. The requirements of the Statement should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but GASB Statement No. 95 postponed the effective date by 12 months to reporting periods beginning after December 15, 2019.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The requirements of this statement were originally effective for periods beginning after December 15, 2020 but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. Earlier application is encouraged.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The requirements in paragraph 4 related to the effective date of Statement 87 were originally effective upon issuance under Statement No. 92, but GASB 87 was postponed by the implementation of GASB 95 to become effective for reporting periods beginning after June 15, 2020. The requirements related to intra-entity transfers of assets addressed in paragraph 6 were effective immediately under GASB 92 but were postponed due to the implementation of GASB 95 to reporting periods for fiscal years beginning after June 15, 2021. The requirements related to the applicability of Statements 73 and 74 in paragraph 7 were originally effective for fiscal years beginning after June 15, 2020 but were postponed to reporting periods beginning after June 15, 2021 by GASB 95. The requirements in paragraphs 8 and 9 related to application of Statement 84 to postemployment benefit arrangements and those in paragraph 12 related to nonrecurring fair value measurements of asset or liabilities are effective for reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition in paragraph 10 are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020. Earlier application is encouraged and is permitted by topic.

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**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications resulting from global reference rate reform, especially since the London Interbank Offered Rate (LIBOR) is expected to cease to exist in its current form at the end of 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. The removal of LIBOR as an appropriate benchmark interest rate was to have been effective for reporting periods ending after December 31, 2021, but GASB Statement No. 95 postponed the effective date of this portion of the Statement to periods ending after December 31, 2022. All other requirements of this Statement were to have been effective for reporting periods beginning after June 15, 2020, but GASB Statement No. 95 postponed the requirements of this Statement to be effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In May 2020, GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government and end users (governments). The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The College has not yet completed the process of evaluating the impact of GASB Statements Nos. 87, 90, 91, 92, 93, 94, 96 and 97 on its future financial statements.



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**Notes to Financial Statements**

**3. CASH AND CASH EQUIVALENTS**

Total cash and cash equivalents at August 31, 2020, 2019 and 2018 were \$49,893,187, \$40,261,666 and \$39,178,199, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level between 105% and 115% in U.S. Treasuries and Government Securities held in the District's name.

**4. CAPITAL ASSETS**

Capital assets activity for the year ended August 31, 2020 was as follows:

|                                                    | Balance<br>9/1/2019 | Increases      | Decreases  | Balance<br>8/31/2020 |
|----------------------------------------------------|---------------------|----------------|------------|----------------------|
| <u>Not Depreciated:</u>                            |                     |                |            |                      |
| Land                                               | \$ 6,727,257        | \$ -           | \$ -       | \$ 6,727,257         |
| Works of Art                                       | 18,971              | -              | -          | 18,971               |
| Construction in Progress                           | 1,723,016           | 2,266,661      | 194,517    | 3,795,160            |
| Subtotal                                           | 8,469,244           | 2,266,661      | 194,517    | 10,541,388           |
| <u>Subject to Depreciation:</u>                    |                     |                |            |                      |
| Buildings and building improvements                | 135,473,666         | -              | -          | 135,473,666          |
| Other real estate improvements                     | 21,387,086          | 194,517        | -          | 21,581,603           |
| Total buildings and other real estate improvements | 156,860,752         | 194,517        | -          | 157,055,269          |
| Software                                           | 9,408               | -              | -          | 9,408                |
| Furniture, Machinery, and Equipment                | 2,640,097           | 89,748         | 84,698     | 2,645,147            |
| Library Books                                      | 3,703,108           | 82             | 13,249     | 3,689,941            |
| Total buildings and other capital assets           | 163,213,365         | 284,347        | 97,947     | 163,399,765          |
| <u>Accumulated Depreciation:</u>                   |                     |                |            |                      |
| Buildings and building improvements                | 54,400,307          | 4,267,640      | -          | 58,667,947           |
| Other real estate improvements                     | 11,496,179          | 698,785        | -          | 12,194,964           |
| Total buildings and other real estate improvements | 65,896,486          | 4,966,425      | -          | 70,862,911           |
| Software                                           | 9,408               | -              | -          | 9,408                |
| Furniture, Machinery, and Equipment                | 2,217,504           | 103,088        | 58,222     | 2,262,370            |
| Library Books                                      | 3,630,122           | 23,466         | 13,250     | 3,640,338            |
| Total accumulated depreciation                     | 71,753,520          | 5,092,979      | 71,472     | 76,775,027           |
| Net capital assets                                 | \$ 99,929,089       | \$ (2,541,971) | \$ 220,992 | \$ 97,166,126        |

**PALO ALTO COLLEGE**  
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**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2019 was as follows:

|                                                    | Balance<br>9/1/2018 | Increases      | Decreases  | Balance<br>8/31/2019 |
|----------------------------------------------------|---------------------|----------------|------------|----------------------|
| <u>Not Depreciated:</u>                            |                     |                |            |                      |
| Land                                               | \$ 6,727,257        | \$ -           | \$ -       | \$ 6,727,257         |
| Works of Art                                       | 18,971              | -              | -          | 18,971               |
| Construction in Progress                           | 1,047,302           | 1,415,777      | 740,063    | 1,723,016            |
| Subtotal                                           | 7,793,530           | 1,415,777      | 740,063    | 8,469,244            |
| <u>Subject to Depreciation:</u>                    |                     |                |            |                      |
| Buildings and building improvements                | 135,473,666         | -              | -          | 135,473,666          |
| Other real estate improvements                     | 20,336,721          | 1,050,365      | -          | 21,387,086           |
| Total buildings and other real estate improvements | 155,810,387         | 1,050,365      | -          | 156,860,752          |
| Software                                           | 9,408               | -              | -          | 9,408                |
| Furniture, Machinery, and Equipment                | 2,452,469           | 187,628        | -          | 2,640,097            |
| Library Books                                      | 3,710,730           | 98             | 7,720      | 3,703,108            |
| Total buildings and other capital assets           | 161,982,994         | 1,238,091      | 7,720      | 163,213,365          |
| <u>Accumulated Depreciation:</u>                   |                     |                |            |                      |
| Buildings and building improvements                | 50,019,149          | 4,381,158      | -          | 54,400,307           |
| Other real estate improvements                     | 10,849,912          | 646,267        | -          | 11,496,179           |
| Total buildings and other real estate improvements | 60,869,061          | 5,027,425      | -          | 65,896,486           |
| Software                                           | 9,408               | -              | -          | 9,408                |
| Furniture, Machinery, and Equipment                | 2,089,782           | 127,722        | -          | 2,217,504            |
| Library Books                                      | 3,603,935           | 33,907         | 7,720      | 3,630,122            |
| Total accumulated depreciation                     | 66,572,186          | 5,189,054      | 7,720      | 71,753,520           |
| Net capital assets                                 | \$ 103,204,338      | \$ (2,535,186) | \$ 740,063 | \$ 99,929,089        |

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**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2018 was as follows:

|                                                    | Balance<br>9/1/2017 | Increases    | Decreases | Balance<br>8/31/2018 |
|----------------------------------------------------|---------------------|--------------|-----------|----------------------|
| <u>Not Depreciated:</u>                            |                     |              |           |                      |
| Land                                               | \$ 1,759,561        | \$ 4,967,696 | \$ -      | \$ 6,727,257         |
| Works of Art                                       | 18,971              | -            | -         | 18,971               |
| Construction in Progress                           | -                   | 1,047,302    | -         | 1,047,302            |
| Subtotal                                           | 1,778,532           | 6,014,998    | -         | 7,793,530            |
| <u>Subject to Depreciation:</u>                    |                     |              |           |                      |
| Buildings and building improvements                | 135,473,666         | -            | -         | 135,473,666          |
| Other real estate improvements                     | 20,336,721          | -            | -         | 20,336,721           |
| Total buildings and other real estate improvements | 155,810,387         | -            | -         | 155,810,387          |
| Software                                           | 9,408               | -            | -         | 9,408                |
| Furniture, Machinery, and Equipment                | 2,321,787           | 149,813      | 19,131    | 2,452,469            |
| Library Books                                      | 3,726,074           | 136          | 15,480    | 3,710,730            |
| Total buildings and other capital assets           | 161,867,656         | 149,949      | 34,611    | 161,982,994          |
| <u>Accumulated Depreciation:</u>                   |                     |              |           |                      |
| Buildings and building improvements                | 45,594,753          | 4,424,396    | -         | 50,019,149           |
| Other real estate improvements                     | 10,203,645          | 646,267      | -         | 10,849,912           |
| Total buildings and other real estate improvements | 55,798,398          | 5,070,663    | -         | 60,869,061           |
| Software                                           | 9,408               | -            | -         | 9,408                |
| Furniture, Machinery, and Equipment                | 1,965,944           | 142,969      | 19,131    | 2,089,782            |
| Library Books                                      | 3,572,407           | 47,008       | 15,480    | 3,603,935            |
| Total accumulated depreciation                     | 61,346,157          | 5,260,640    | 34,611    | 66,572,186           |
| Net capital assets                                 | \$ 102,300,031      | \$ 904,307   | \$ -      | \$ 103,204,338       |

**PALO ALTO COLLEGE**  
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**Notes to Financial Statements**

**5. NONCURRENT LIABILITIES**

Noncurrent liabilities include the College's allocated portion of the District's general obligation bonds, maintenance tax notes and combined fee revenue bonds reported below, based on the Board-approved construction projects for the College. The District is the financial obligor for repayment of these obligations from College tuition and fee revenues, and allocated assessed property taxes. Because all employees of the College are District employees and the District has the legal obligation to fund the long-term pension and OPEB benefits of its employees, the net pension liability and net OPEB liability for all of the College's employees are recorded in the District's financial statements.

As of August 31, 2020, noncurrent liabilities are \$89,201,779 with activity for the fiscal year as follows:

| Bonds and Tax Notes Payable (in thousands) |                     |           |            |                      |                 |
|--------------------------------------------|---------------------|-----------|------------|----------------------|-----------------|
|                                            | Balance<br>9/1/2019 | Additions | Reductions | Balance<br>8/31/2020 | Current Portion |
| Bonds and tax notes payable                |                     |           |            |                      |                 |
| General obligation bonds                   | \$ 96,129           | \$ -      | \$ 6,087   | \$ 90,042            | \$ 4,682        |
| Maintenance tax notes                      | -                   | 9,800     | -          | 9,800                | 5,958           |
| Total                                      | \$ 96,129           | \$ 9,800  | \$ 6,087   | \$ 99,842            | \$ 10,640       |

As of August 31, 2019, noncurrent liabilities are \$90,042,076 with activity for the fiscal year as follows:

| Bonds and Tax Notes Payable (in thousands) |                     |           |            |                      |                 |
|--------------------------------------------|---------------------|-----------|------------|----------------------|-----------------|
|                                            | Balance<br>9/1/2018 | Additions | Reductions | Balance<br>8/31/2019 | Current Portion |
| Bonds and tax notes payable                |                     |           |            |                      |                 |
| General obligation bonds                   | \$ 104,294          | \$ -      | \$ 8,165   | \$ 96,129            | \$ 6,087        |
| Total                                      | \$ 104,294          | \$ -      | \$ 8,165   | \$ 96,129            | \$ 6,087        |

As of August 31, 2018, noncurrent liabilities are \$96,129,278 with activity for the fiscal year as follows:

| Bonds and Tax Notes Payable (in thousands) |                     |           |            |                      |                 |
|--------------------------------------------|---------------------|-----------|------------|----------------------|-----------------|
|                                            | Balance<br>9/1/2017 | Additions | Reductions | Balance<br>8/31/2018 | Current Portion |
| Bonds and tax notes payable                |                     |           |            |                      |                 |
| General obligation bonds                   | \$ 72,879           | \$ 36,000 | \$ 4,585   | \$ 104,294           | \$ 8,165        |
| Total                                      | \$ 72,879           | \$ 36,000 | \$ 4,585   | \$ 104,294           | \$ 8,165        |

**PALO ALTO COLLEGE**  
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**Notes to Financial Statements**

**6. DEBT**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations from tuition and fee revenues and assessed property taxes. The College reports an allocation of noncurrent liabilities, the current portion of long-term debt and debt service based on the level of expenses included in the budget documents prepared before the funding of each bond or note.

Debt service requirements (in thousands) at August 31, 2020 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |               | TOTAL BONDS      |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|---------------|------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest      | Principal        | Interest         |
| 2021                                 | \$ 4,682                 | \$ 4,195         | \$ 5,958              | \$ 387        | \$ 10,640        | \$ 4,582         |
| 2022                                 | 5,738                    | 3,954            | 3,080                 | 89            | 8,818            | 4,043            |
| 2023                                 | 5,990                    | 3,703            | 762                   | 15            | 6,752            | 3,718            |
| 2024                                 | 6,284                    | 3,410            | -                     | -             | 6,284            | 3,410            |
| 2025                                 | 6,083                    | 3,116            | -                     | -             | 6,083            | 3,116            |
| 2026-2030                            | 24,906                   | 11,508           | -                     | -             | 24,906           | 11,508           |
| 2031-2035                            | 21,685                   | 6,471            | -                     | -             | 21,685           | 6,471            |
| 2036-2040                            | 12,310                   | 1,729            | -                     | -             | 12,310           | 1,729            |
| 2041-2042                            | 2,364                    | 158              | -                     | -             | 2,364            | 158              |
| <b>TOTAL</b>                         | <b>\$ 90,042</b>         | <b>\$ 38,244</b> | <b>\$ 9,800</b>       | <b>\$ 491</b> | <b>\$ 99,842</b> | <b>\$ 38,735</b> |

Debt service requirements (in thousands) at August 31, 2019 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |             | TOTAL BONDS      |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|-------------|------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest    | Principal        | Interest         |
| 2020                                 | \$ 6,087                 | \$ 3,064         | \$ -                  | \$ -        | \$ 6,087         | \$ 3,064         |
| 2021                                 | 4,682                    | 4,195            | -                     | -           | 4,682            | 4,195            |
| 2022                                 | 5,738                    | 3,954            | -                     | -           | 5,738            | 3,954            |
| 2023                                 | 5,990                    | 3,703            | -                     | -           | 5,990            | 3,703            |
| 2024                                 | 6,284                    | 3,410            | -                     | -           | 6,284            | 3,410            |
| 2025-2029                            | 27,133                   | 12,770           | -                     | -           | 27,133           | 12,770           |
| 2030-2034                            | 20,804                   | 7,430            | -                     | -           | 20,804           | 7,430            |
| 2035-2039                            | 15,940                   | 2,469            | -                     | -           | 15,940           | 2,469            |
| 2040-2042                            | 3,471                    | 313              | -                     | -           | 3,471            | 313              |
| <b>TOTAL</b>                         | <b>\$ 96,129</b>         | <b>\$ 41,308</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 96,129</b> | <b>\$ 41,308</b> |

Debt service requirements (in thousands) at August 31, 2018 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |             | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|-------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest    | Principal         | Interest         |
| 2019                                 | \$ 8,165                 | \$ 3,236         | \$ -                  | \$ -        | \$ 8,165          | \$ 3,236         |
| 2020                                 | 6,087                    | 3,064            | -                     | -           | 6,087             | 3,064            |
| 2021                                 | 4,682                    | 4,195            | -                     | -           | 4,682             | 4,195            |
| 2022                                 | 5,738                    | 3,955            | -                     | -           | 5,738             | 3,955            |
| 2023                                 | 5,990                    | 3,703            | -                     | -           | 5,990             | 3,703            |
| 2024-2028                            | 29,730                   | 14,156           | -                     | -           | 29,730            | 14,156           |
| 2029-2033                            | 19,967                   | 8,346            | -                     | -           | 19,967            | 8,346            |
| 2034-2038                            | 19,405                   | 3,374            | -                     | -           | 19,405            | 3,374            |
| 2039-2042                            | 4,530                    | 515              | -                     | -           | 4,530             | 515              |
| <b>TOTAL</b>                         | <b>\$ 104,294</b>        | <b>\$ 44,544</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 104,294</b> | <b>\$ 44,544</b> |

**PALO ALTO COLLEGE**  
(A college of the Alamo Community College District)

**Notes to Financial Statements**

**7. BOND AND TAX NOTES PAYABLE**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations. The College reports its allocated portion of bonds and tax notes payable that are used to fund construction and other capital projects of the College in order to carry out its mission.

Bond issuances are supported by planned construction and/or renovation projects. These planned projects become capital budgeted expenses and are approved by the Board and form the basis of the allocation of capital funding and debt to Palo Alto College. The portion of project expenses for each listed bond issuance that have been budgeted by the Board for the College are disclosed in the table below. As bond issuances are paid off, the layer of budget related to that bond issuance is removed from the budgeted expenses for the College by the Board.

Bonds and tax notes payable associated with the College as of August 31, 2020, 2019 and 2018 were as follows:

|                                                                                                                                                                                                  |                                                                                                                                                                             |                              |                        | District Balances       |                         |                         | Budgeted Expenses for College by Board |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------|-------------------------|-------------------------|-------------------------|----------------------------------------|
| Series                                                                                                                                                                                           | Instrument Type and Purpose                                                                                                                                                 | Amount Issued and Authorized | Current Interest Rates | Balance August 31, 2020 | Balance August 31, 2019 | Balance August 31, 2018 |                                        |
| General Obligation Bonds (Repayment source - Ad valorem taxes)                                                                                                                                   |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| 2007                                                                                                                                                                                             | Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.                                                                                   | \$271,085,000                | 4.5%                   | \$ 15,760,000           | \$ 37,410,000           | \$ 37,410,000           | \$ 58,933,204                          |
| 2007A                                                                                                                                                                                            | Construct, renovate, acquire and equip new and existing facilities. Dated July 15, 2007.                                                                                    | 63,490,000                   | 4.75%                  | -                       | 5,600,000               | 5,600,000               |                                        |
| 2012                                                                                                                                                                                             | Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.                                                                  | 74,110,000                   | 3.5% - 5.0%            | 74,110,000              | 74,110,000              | 74,110,000              |                                        |
| 2016                                                                                                                                                                                             | Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.                                                                              | 72,065,000                   | 3.5% - 5.0%            | 52,355,000              | 54,535,000              | 56,630,000              |                                        |
| 2017                                                                                                                                                                                             | Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017. | 258,940,000                  | 3.0% - 5.0%            | 204,470,000             | 216,300,000             | 249,885,000             | 36,000,000                             |
| Maintenance Tax Notes (Repayment source - Ad valorem taxes)                                                                                                                                      |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| 2020                                                                                                                                                                                             | Renovate and repair existing District facilities. Dated January 28, 2020.***                                                                                                | \$ 48,475,000                | 3.0% - 4.0%            | \$ 48,475,000           | \$ -                    |                         | \$ 9,800,000                           |
| Total Bonds that the College has an Allocation                                                                                                                                                   |                                                                                                                                                                             | \$788,165,000                |                        | \$395,170,000           | \$387,955,000           | \$423,635,000           | \$104,733,204                          |
| Allocation Percentage                                                                                                                                                                            |                                                                                                                                                                             |                              |                        | 25%                     | 25%                     | 25%                     |                                        |
| Balance Allocated to the College at August 31, 2020 and 2019                                                                                                                                     |                                                                                                                                                                             |                              |                        | \$ 99,842,077           | \$ 96,129,278           | \$104,293,788           |                                        |
| *** Bond series Tax Notes 2020 with bond premiums netted \$50,000,000 in new funding for projects, \$9,800,000 related to PAC. This was reflected in the District August 31, 2020 balance above. |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| Debt service requirements at August 31, 2020 and 2019 are based on the percentage allocation as discussed above, applied to the debt service of the District.                                    |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |

**8. EMPLOYEES' RETIREMENT PLANS**

The State of Texas has joint contributory retirement plans for almost all of its employees. All employees of the College must participate in either the Teacher Retirement System of Texas (TRS) or in the Optional Retirement Plan (ORP). Faculty, administrators, counselors and librarians may enroll in either TRS or ORP. Secretarial, clerical and professional employees are limited to participation in the TRS. Employees who are eligible to participate in the ORP have ninety days from the date of their employment to select the optional retirement program. Employees who previously had the opportunity to participate in ORP but declined must remain with TRS for the duration of their employment in the Texas education system.

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS (continued)**

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 10 included in the District's fiscal year 2020 financial statements.

**Teacher Retirement System of Texas (TRS) – Defined Benefit Plan**

*Plan Description:* The District contributes to the TRS, a cost-sharing, multiple-employer defined benefit pension plan that has a special funding situation. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public school systems, colleges, universities and the State. It operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C. The Texas state legislature has the authority to establish and amend benefit provisions of the pension plan. TRS issues a publicly available financial report with required supplementary information which can be obtained from [www.trs.state.tx.us](http://www.trs.state.tx.us), under the TRS Publications heading.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas legislature. The state funding policy is as follows: (1) The State constitution requires the legislature to establish a member contribution rate of not less than 6.0% of the member's annual compensation and a state contribution rate of not less than 6.0% and not more than 10.0% of the aggregate annual compensation of all members of the system; and (2) a state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS's unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or if the amortization period already exceeds 31 years, the period would be increased by such action. Senate Bill 1812, effective September 1, 2013, limits the amount of the state's contribution to 50% of eligible employees in the reporting district.

State law provides for a member contribution rate of 7.7% for fiscal years 2020, 2019 and 2018 and a State contribution rate of 7.5% for fiscal year 2020, and 6.8% for each of the fiscal years ended August 31, 2019 and 2018. In certain instances, the District was required to make all or a portion of the State's contribution.

**Optional Retirement Plan (ORP) – Defined Contribution Plan**

*Plan Description:* The State of Texas has also established an optional retirement program for institutions of higher education. Participation in ORP is in lieu of participation in TRS. The optional retirement program is a defined contribution plan that provides for the purchase of annuity contracts and operates under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 7.5% for fiscal year 2020 and 6.8% for fiscal years 2019 and 2018. Each participant contributed 6.65% for the fiscal years ended August 31, 2020, 2019 and 2018. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

The retirement expense for both plans to the State of Texas for the College was \$650,008, \$637,001 and \$524,349 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$1,603,755, \$1,485,307, and \$1,274,398 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively, and represents the total required contributions for each year.



**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS (continued)**

The total payroll for all College employees was \$25,773,823, \$24,598,664 and \$23,551,912 for fiscal years 2020, 2019 and 2018, respectively. The total payroll of College employees covered by the TRS was \$17,221,529, \$17,600,438 and \$14,381,734, and the total payroll of College employees covered by ORP was \$4,161,875, \$4,242,312 and \$4,359,416 for fiscal years 2020, 2019 and 2018, respectively.

**9. DEFERRED COMPENSATION PROGRAM**

College employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the Texas Government Code 609.001.

A total of \$225,747 was contributed by 47 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 8 participants contributed a total of \$30,677 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2020.

A total of \$194,855 was contributed by 42 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 8 participants contributed a total of \$20,477 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2019.

A total of \$199,755 was contributed by 41 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 8 participants contributed a total of \$14,469 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2018.

Neither the District nor the College contributes to either plan. The deferred compensation program is not included in the basic financial statements because the program assets are assets of the plan participants and not of the College.

**10. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Receivables at August 31, 2020, 2019 and 2018 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables. Accounts payable and accrued liabilities at August 31, 2020, 2019 and 2018 are primarily related to operating accounts payable and construction.

**11. FUNDS HELD FOR OTHERS**

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$65,695, \$76,610 and \$73,245 as of August 31, 2020, 2019 and 2018, respectively.

**12. SELF-INSURED AND RISK MANAGEMENT PLANS**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The buildings, structures, contents and equipment are fully insured through the purchase of commercial insurance at the District level.

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$400,000 per occurrence. Individual losses of over \$400,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, approximately \$3,171,169 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**12. SELF-INSURED AND RISK MANAGEMENT PLANS (continued)**

Claims and administrative expenses are paid from the Fund and the balance is reserved toward future claims. The accrued liability representing a provision for unpaid expected claims is carried at the District level. These liabilities are generally based on an actuarial valuation and the present value of unpaid expected claims.

**13. HEALTH CARE AND LIFE INSURANCE BENEFITS**

The State of Texas pays certain health care and life insurance benefits for active employees. These benefits are provided through an insurance company whose premiums are based on benefits paid during the previous year.

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the years ended August 31, 2020, 2019 and 2018. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$1,780,411, \$1,743,015 and \$1,660,253 for the years ended August 31, 2020, 2019 and 2018, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

**14. OTHER POSTEMPLOYMENT BENEFIT PLAN**

Through the District, the College participates in a cost-sharing, multiple employer, other postemployment benefit (OPEB) plan with a special funding situation. The Texas Employees Group Benefits Program (GBP), also referred to as the State Retiree Health Plan (SRHP), is administered by the Employees Retirement System of Texas (ERS or System). The GBP provides certain postemployment health care, life and dental insurance benefits to retired employees of participating universities, community colleges, and State agencies in accordance with Chapter 1551, Texas Insurance Code. Almost all employees may become eligible for those benefits if they reach normal retirement age while working for the College and retire with at least 10 years of service to eligible entities. Surviving spouses and dependents of these retirees are also covered. Benefit and contribution provisions of the GBP are authorized by State law and may be amended by the Texas Legislature.

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 18 included in the District's fiscal year 2020 financial statements.

**15. AD VALOREM TAX**

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for the years ended August 31, 2020, 2019 and 2018 was approximately \$250,823,000, \$235,124,000 and \$221,000,000, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections by the District for the years ended August 31, 2020, 2019 and 2018 were 97.52%, 97.72% and 97.56%, respectively, of the current year's original unadjusted tax levy.

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**16. INCOME TAXES**

The College is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2020, 2019 and 2018.

**17. COMMITMENTS AND CONTINGENCIES**

As of August 31, 2020, various lawsuits and claims involving the College were pending. While the ultimate liability with respect to litigation and other claims asserted against the College cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

The College, through the District, has outstanding purchase orders and contracts for construction and various other renovation projects. At August 31, 2020, 2019 and 2018, the College was committed for approximately \$1,190,255, \$2,251,262 and \$366,265, respectively.

**18. SUBSEQUENT EVENTS**

In March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. Since this declaration, the College has taken a number of measures to monitor and mitigate the effects of COVID-19, including moving to remote teaching and learning where possible, and implementing safety and health measures such as social distancing and health screenings upon entry to campus. To date, the College's financial results have remained stable, in part due to the receipt of Higher Education Emergency Relief Funds (HEERF) funds from the federal government. While it is impossible to predict the direction the coronavirus will take next, the College anticipates that its financial results will remain stable.

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2020 through the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

## **Supplementary Information**



ALAMO COLLEGES DISTRICT  
Palo Alto College

**PALO ALTO COLLEGE**  
(A college of the Alamo Community College District)

**Schedule A**  
**Schedule of Operating Revenues**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                                   | Unrestricted        | Restricted            | Total<br>Educational<br>Activities | Auxiliary<br>Enterprises | FY20<br>Total       | FY19<br>Total       | FY18<br>Total       |
|---------------------------------------------------|---------------------|-----------------------|------------------------------------|--------------------------|---------------------|---------------------|---------------------|
| <b>OPERATING REVENUES:</b>                        |                     |                       |                                    |                          |                     |                     |                     |
| Tuition                                           |                     |                       |                                    |                          |                     |                     |                     |
| State-funded courses                              |                     |                       |                                    |                          |                     |                     |                     |
| In-District resident tuition                      | \$14,269,132        | \$ -                  | \$14,269,132                       | \$ -                     | \$14,269,132        | \$12,644,318        | \$11,937,765        |
| Out-of-District resident tuition                  | 3,730,505           | -                     | 3,730,505                          | -                        | 3,730,505           | 4,359,726           | 4,508,091           |
| Non-resident tuition                              | 1,621,969           | -                     | 1,621,969                          | -                        | 1,621,969           | 1,438,424           | 1,276,355           |
| TPEG - credit set aside *                         | 948,596             | -                     | 948,596                            | -                        | 948,596             | 782,795             | 777,334             |
| Non-State-funded continuing education             | 17,270              | -                     | 17,270                             | -                        | 17,270              | 57,253              | 42,979              |
| Total tuition                                     | <u>20,587,472</u>   | <u>-</u>              | <u>20,587,472</u>                  | <u>-</u>                 | <u>20,587,472</u>   | <u>19,282,516</u>   | <u>18,542,524</u>   |
| Fees                                              |                     |                       |                                    |                          |                     |                     |                     |
| Other                                             | 374,479             | -                     | 374,479                            | -                        | 374,479             | 414,563             | 192,531             |
| Total fees                                        | <u>374,479</u>      | <u>-</u>              | <u>374,479</u>                     | <u>-</u>                 | <u>374,479</u>      | <u>414,563</u>      | <u>192,531</u>      |
| Total tuition and fees                            | <u>20,961,951</u>   | <u>-</u>              | <u>20,961,951</u>                  | <u>-</u>                 | <u>20,961,951</u>   | <u>19,697,079</u>   | <u>18,735,055</u>   |
| Scholarship allowances and discounts              |                     |                       |                                    |                          |                     |                     |                     |
| Institutional allowances and scholarships         | (1,527,552)         | -                     | (1,527,552)                        | -                        | (1,527,552)         | (768,471)           | (698,815)           |
| Remissions and exemptions - state                 | (832,231)           | -                     | (832,231)                          | -                        | (832,231)           | (887,646)           | (818,899)           |
| Remissions and exemptions - local                 | (5,354,936)         | -                     | (5,354,936)                        | -                        | (5,354,936)         | (5,117,012)         | (4,737,433)         |
| Federal grants to students                        | -                   | (6,634,565)           | (6,634,565)                        | -                        | (6,634,565)         | (6,602,069)         | (6,062,338)         |
| TPEG awards                                       | -                   | (286,881)             | (286,881)                          | -                        | (286,881)           | (145,233)           | (518,346)           |
| State grants to students                          | -                   | (295,216)             | (295,216)                          | -                        | (295,216)           | (287,792)           | (270,633)           |
| Other local awards                                | (7,054)             | (103,333)             | (110,387)                          | -                        | (110,387)           | (97,704)            | (61,761)            |
| Total scholarship allowances and discounts        | <u>(7,721,773)</u>  | <u>(7,319,995)</u>    | <u>(15,041,768)</u>                | <u>-</u>                 | <u>(15,041,768)</u> | <u>(13,905,927)</u> | <u>(13,168,225)</u> |
| Total net tuition and fees                        | <u>13,240,178</u>   | <u>(7,319,995)</u>    | <u>5,920,183</u>                   | <u>-</u>                 | <u>5,920,183</u>    | <u>5,791,152</u>    | <u>5,566,830</u>    |
| Other operating revenues                          |                     |                       |                                    |                          |                     |                     |                     |
| Federal grants and contracts                      | -                   | 2,730,850             | 2,730,850                          | -                        | 2,730,850           | 3,052,870           | 2,656,829           |
| State grants and contracts                        | -                   | -                     | -                                  | -                        | -                   | 33,253              | 30,231              |
| Local grants                                      | -                   | -                     | -                                  | -                        | -                   | -                   | 50,000              |
| Non-governmental grants and contracts             | -                   | 35,511                | 35,511                             | -                        | 35,511              | 24,585              | 24,897              |
| Other operating revenues                          | 1,003,395           | -                     | 1,003,395                          | -                        | 1,003,395           | 1,054,586           | 945,174             |
| Total other operating revenues                    | <u>1,003,395</u>    | <u>2,766,361</u>      | <u>3,769,756</u>                   | <u>-</u>                 | <u>3,769,756</u>    | <u>4,165,294</u>    | <u>3,707,131</u>    |
| Sales and services of auxiliary enterprises       |                     |                       |                                    |                          |                     |                     |                     |
| Bookstore commission                              | -                   | -                     | -                                  | 65,593                   | 65,593              | 110,955             | 148,785             |
| Palo Alto College natatorium                      | -                   | -                     | -                                  | 256,915                  | 256,915             | 664,356             | 573,622             |
| Day care centers                                  | -                   | -                     | -                                  | 127,573                  | 127,573             | 219,525             | 172,102             |
| Vending machines and copiers                      | -                   | -                     | -                                  | 29,135                   | 29,135              | 47,838              | 55,827              |
| Auxiliary-restricted                              | -                   | -                     | -                                  | -                        | -                   | 55,195              | -                   |
| Campus access fees and fines                      | -                   | -                     | -                                  | 286,850                  | 286,850             | 321,913             | 308,352             |
| Other                                             | -                   | -                     | -                                  | 23,321                   | 23,321              | 49,939              | 69,678              |
| Total sales and services of auxiliary enterprises | <u>-</u>            | <u>-</u>              | <u>-</u>                           | <u>789,387</u>           | <u>789,387</u>      | <u>1,469,721</u>    | <u>1,328,366</u>    |
| Total operating revenues                          | <u>\$14,243,573</u> | <u>\$ (4,553,634)</u> | <u>\$ 9,689,939</u>                | <u>\$789,387</u>         | <u>\$10,479,326</u> | <u>\$11,426,167</u> | <u>\$10,602,327</u> |
|                                                   |                     |                       |                                    |                          | (Exhibit 2)         | (Exhibit 2)         | (Exhibit 2)         |

\*In accordance with Education Code 56.033, \$948,596; \$782,795; and \$777,334 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2020, 2019 and 2018.

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule B**  
**Schedule of Operating Expenses by Object**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                           | Salaries<br>and Wages | Benefits     |              | Other<br>Expenses | FY20<br>Total | FY19<br>Total | FY18<br>Total |
|-------------------------------------------|-----------------------|--------------|--------------|-------------------|---------------|---------------|---------------|
|                                           |                       | State        | Local        |                   |               |               |               |
| <b>OPERATING EXPENSES:</b>                |                       |              |              |                   |               |               |               |
| Unrestricted - educational activities     |                       |              |              |                   |               |               |               |
| Instruction                               | \$ 13,812,290         | \$ -         | \$ 2,809,067 | \$ 1,744,825      | \$ 18,366,182 | \$ 17,530,046 | \$ 17,109,434 |
| Public Service                            | -                     | -            | 107          | -                 | 107           | -             | -             |
| Academic support                          | 1,791,467             | -            | 424,683      | 409,177           | 2,625,327     | 2,594,474     | 2,241,922     |
| Student services                          | 4,517,497             | -            | 1,239,481    | 1,184,760         | 6,941,738     | 6,774,195     | 6,510,866     |
| Institutional support                     | 2,423,735             | -            | 177,482      | 1,369,501         | 3,970,718     | 4,036,947     | 4,264,294     |
| Operation and maintenance of plant        | 622,479               | -            | 384,009      | 3,649,039         | 4,655,527     | 4,807,447     | 5,189,880     |
| Scholarships and fellowships              | -                     | -            | -            | 60,547            | 60,547        | 79,110        | 49,987        |
| Total unrestricted educational activities | 23,167,468            | -            | 5,034,829    | 8,417,849         | 36,620,146    | 35,822,219    | 35,366,383    |
| Restricted - educational activities       |                       |              |              |                   |               |               |               |
| Instruction                               | 38,422                | 1,277,664    | 5,669        | 197,464           | 1,519,219     | 1,411,958     | 1,470,795     |
| Public Service                            | 8,802                 | -            | 1,127        | 15,194            | 25,123        | 12,684        | -             |
| Academic support                          | 35,724                | 212,191      | 5,216        | 41,266            | 294,397       | 273,182       | 190,495       |
| Student services                          | 1,373,153             | 604,528      | 211,439      | 565,012           | 2,754,132     | 3,080,235     | 2,176,006     |
| Institutional support                     | 464,376               | 336,036      | 79,203       | 363,194           | 1,242,809     | 991,150       | 847,006       |
| Operation and maintenance of plant        | -                     | -            | -            | 104,887           | 104,887       | 579,432       | 512,141       |
| Scholarships and fellowships              | -                     | -            | -            | 10,075,946        | 10,075,946    | 10,145,477    | 10,858,218    |
| Total restricted educational activities   | 1,920,477             | 2,430,419    | 302,654      | 11,362,963        | 16,016,513    | 16,494,118    | 16,054,661    |
| Total educational activities              | 25,087,945            | 2,430,419    | 5,337,483    | 19,780,812        | 52,636,659    | 52,316,337    | 51,421,044    |
| Auxiliary enterprises                     | 685,879               | -            | 217,142      | 303,698           | 1,206,719     | 1,202,425     | 1,600,005     |
| Depreciation expense - buildings          | -                     | -            | -            | 4,966,426         | 4,966,426     | 5,027,424     | 5,070,663     |
| Depreciation expense - equipment          | -                     | -            | -            | 126,553           | 126,553       | 161,630       | 189,977       |
| Total operating expenses                  | \$ 25,773,824         | \$ 2,430,419 | \$ 5,554,625 | \$ 25,177,489     | \$ 58,936,357 | \$ 58,707,816 | \$ 58,281,689 |
|                                           |                       |              |              |                   | (Exhibit 2)   | (Exhibit 2)   | (Exhibit 2)   |



**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule C**  
**Schedule of Non-Operating Revenues and Expenses**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                      | Unrestricted         | Restricted           | Total<br>Educational<br>Activities | FY20<br>Total                       | FY19<br>Total                       | FY18<br>Total                       |
|--------------------------------------|----------------------|----------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>NON-OPERATING REVENUES:</b>       |                      |                      |                                    |                                     |                                     |                                     |
| State appropriations                 |                      |                      |                                    |                                     |                                     |                                     |
| Education and general State support  | \$ 9,183,532         | \$ -                 | \$ 9,183,532                       | \$ 9,183,532                        | \$ 8,770,542                        | \$ 8,770,738                        |
| State group insurance                | -                    | 1,780,411            | 1,780,411                          | 1,780,411                           | 1,743,015                           | 1,660,253                           |
| State retirement match               | -                    | 650,008              | 650,008                            | 650,008                             | 637,001                             | 524,349                             |
| Ad valorem taxes                     |                      |                      |                                    |                                     |                                     |                                     |
| Taxes for maintenance and operations | 18,884,488           | -                    | 18,884,488                         | 18,884,488                          | 19,845,357                          | 18,313,765                          |
| Taxes for maintenance notes          | 960,364              | -                    | 960,364                            | 960,364                             | 1,075,049                           | 1,117,570                           |
| Taxes for general obligation bonds   | -                    | 6,308,762            | 6,308,762                          | 6,308,762                           | 6,563,731                           | 5,929,805                           |
| Federal revenue, non-operating       |                      | 16,804,495           | 16,804,495                         | 16,804,495                          | 16,698,794                          | 16,285,666                          |
| State revenue, non-operating         |                      | 630,008              | 630,008                            | 630,008                             | 663,656                             | 821,953                             |
| Gifts                                | 3,107                | 11,998               | 15,105                             | 15,105                              | 183,079                             | 62,453                              |
| Investment income                    | -                    | 17,514               | 17,514                             | 17,514                              | 13,357                              | 4,250                               |
| Total non-operating revenues         | <u>29,031,491</u>    | <u>26,203,196</u>    | <u>55,234,687</u>                  | <u>55,234,687</u>                   | <u>56,193,581</u>                   | <u>53,490,802</u>                   |
| <b>NON-OPERATING EXPENSES:</b>       |                      |                      |                                    |                                     |                                     |                                     |
| Interest on capital related debt     | -                    | (2,558,669)          | (2,558,669)                        | (2,558,669)                         | (3,151,985)                         | (2,801,289)                         |
| Interest on capital related debt-MTN | (383,141)            | -                    | (383,141)                          | (383,141)                           | (418,870)                           | (507,191)                           |
| Loss on disposal of capital assets   | -                    | (26,475)             | (26,475)                           | (26,475)                            | -                                   | -                                   |
| Other non-operating expenses         | -                    | 93,226               | 93,226                             | 93,226                              | 127,800                             | (82,032)                            |
| Total non-operating expenses         | <u>(383,141)</u>     | <u>(2,491,918)</u>   | <u>(2,875,059)</u>                 | <u>(2,875,059)</u>                  | <u>(3,443,055)</u>                  | <u>(3,390,512)</u>                  |
| Net non-operating revenues           | <u>\$ 28,648,350</u> | <u>\$ 23,711,278</u> | <u>\$ 52,359,628</u>               | <u>\$ 52,359,628</u><br>(Exhibit 2) | <u>\$ 52,750,526</u><br>(Exhibit 2) | <u>\$ 50,100,290</u><br>(Exhibit 2) |

**PALO ALTO COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule D**  
**Schedule of Net Position by Source and Availability**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                     | Detail by Source |                       |                                                         |              | Available for Current Operations |              |
|-------------------------------------|------------------|-----------------------|---------------------------------------------------------|--------------|----------------------------------|--------------|
|                                     | Unrestricted     | Restricted Expendable | Capital Assets<br>Net of Depreciation<br>& Related Debt | Total        | Yes                              | No           |
| Current:                            |                  |                       |                                                         |              |                                  |              |
| Unrestricted                        | \$ 3,316,415     | \$ -                  | \$ -                                                    | \$ 3,316,415 | \$ 3,316,415                     | \$ -         |
| Restricted                          | -                | 1,850,956             | -                                                       | 1,850,956    | -                                | 1,850,956    |
| Net investment in capital assets    | -                | -                     | 37,740,136                                              | 37,740,136   | -                                | 37,740,136   |
| Total net position, August 31, 2020 | 3,316,415        | 1,850,956             | 37,740,136                                              | 42,907,507   | 3,316,415                        | 39,591,092   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Total net position, August 31, 2019 | 2,388,262        | 1,573,196             | 35,043,452                                              | 39,004,910   | 2,388,262                        | 36,616,648   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY20   | 928,153          | 277,760               | 2,696,684                                               | 3,902,597    | 928,153                          | 2,974,444    |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |
| Total net position, August 31, 2018 | 1,850,453        | 1,003,877             | 30,681,703                                              | 33,536,033   | 1,850,453                        | 31,685,580   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY19   | \$ 537,809       | \$ 569,319            | \$ 4,361,749                                            | \$ 5,468,877 | \$ 537,809                       | \$ 4,931,068 |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |



ALAMO COLLEGES DISTRICT  
**Palo Alto College**



**ALAMO COLLEGES DISTRICT**  
**Palo Alto College**

Annual Financial Report

Published and distributed by the Finance and Fiscal Services Department  
2222 N. Alamo Street, San Antonio, Texas 78215-1195  
(210)485-0301  
[alamo.edu](http://alamo.edu)

**SAN ANTONIO COLLEGE**  
(A college of the Alamo Community College District)  
**San Antonio, Texas**

**Annual Financial Report**

**For the Years Ended  
August 31, 2020, 2019 and 2018**

**Prepared by:**  
**Finance and Fiscal Services Department**



# **SAN ANTONIO COLLEGE**

(A college of the Alamo Community College District)

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## **Introductory Section**

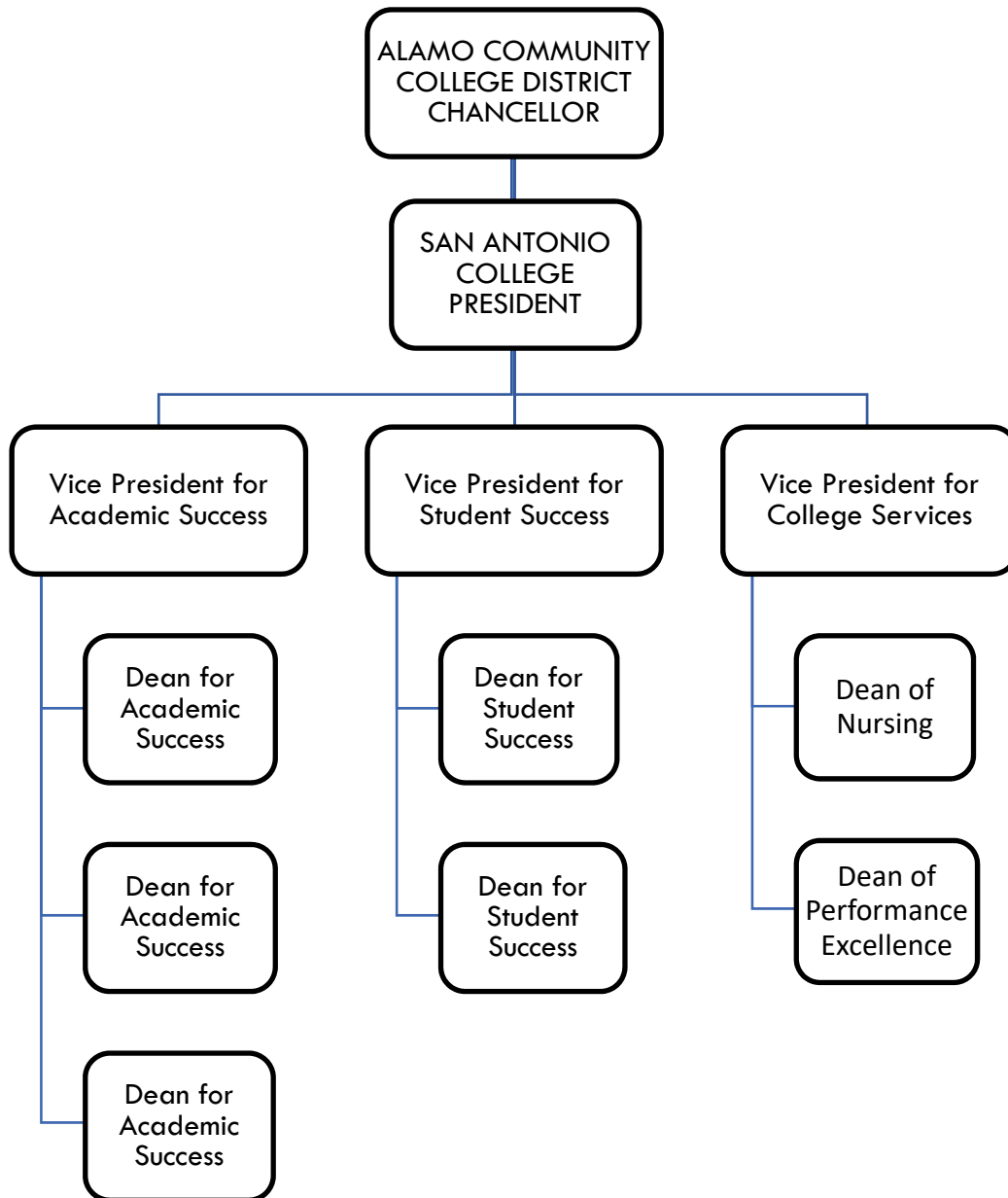


ALAMO COLLEGES DISTRICT  
San Antonio College

# SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

## ORGANIZATIONAL CHART



# SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

## ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2020

### ELECTED OFFICIALS

| Member                  | Position            | City, State        | Term Expires |
|-------------------------|---------------------|--------------------|--------------|
| Marcelo Casillas        | Chairperson         | San Antonio, Texas | 2020         |
| Joe Alderete, Jr.       | Vice-Chairperson    | San Antonio, Texas | 2022         |
| Anna Uriegas Bustamante | Secretary           | San Antonio, Texas | 2022         |
| Joe Jesse Sanchez       | Assistant Secretary | San Antonio, Texas | 2020         |
| Dr. Gene Sprague        | Member of the Board | Helotes, Texas     | 2024         |
| Jose A. Macias, Jr.     | Member of the Board | Converse, Texas    | 2020         |
| Clint Kingsbery         | Member of the Board | San Antonio, Texas | 2026         |
| Dr. Yvonne Katz         | Member of the Board | San Antonio, Texas | 2024         |
| Roberto Zárate          | Member of the Board | San Antonio, Texas | 2024         |
| Darius Martin           | Student Trustee     | San Antonio, Texas | *            |

\*Appointed by Board for 1 year term; Non-voting member

### ADMINISTRATIVE OFFICIALS

|                             |                                                                 |
|-----------------------------|-----------------------------------------------------------------|
| Dr. Mike Flores             | Chancellor                                                      |
| Dr. Diane E. Snyder, CPA    | Vice Chancellor for Finance and Administration                  |
| Xavier D. Urrutia           | Interim Vice Chancellor of Economic and Workforce Development   |
| Ross Laughead               | General Counsel                                                 |
| Dr. Thomas S. Cleary        | Vice Chancellor for Planning, Performance & Information Systems |
| Dr. George Railey Jr.       | Vice Chancellor for Academic Success                            |
| Dr. Adelina Silva           | Vice Chancellor for Student Success                             |
| Sheila Marlow Due           | Executive Director of Institutional Advancement                 |
| Dr. Veronica Garcia         | President, Northeast Lakeview College                           |
| Dr. Ric Neal Baser          | President, Northwest Vista College                              |
| Dr. Robert Garza            | President, Palo Alto College                                    |
| Dr. Adena Loston            | President, St. Philip's College                                 |
| Dr. Robert Vela             | President, San Antonio College                                  |
| Pamela Ansboury, CPA, M.Ed. | Associate Vice Chancellor for Finance and Fiscal Services       |
| Patrick F. Vrba, Jr., CPA   | District Controller                                             |
| William G. Wullenjohn, Sr.  | District Director of Internal Audit                             |

# **SAN ANTONIO COLLEGE**

(A college of the Alamo Community College District)

## **MISSION**

To empower our community for success by meeting the postsecondary learning needs of all San Antonio College Students through equitable educational practices for diverse populations in a globally networked society. To help students achieve their full potential by preparing them to graduate, transfer, or enter the workforce with effective critical thinking skills, communication proficiency, leadership ability, personal and civic responsibility, empirical and quantitative understanding, performance proficiency, and the ability to work effectively in teams.

## **VISION**

San Antonio College will be the best in the nation in Student Success and Performance Excellence.

## **VALUES**

SAC is committed to building individual and collective character through the following sets of values in order to fulfill their vision and mission.



**STUDENTS FIRST**



**RESPECT FOR ALL**



**COMMUNITY-ENGAGED**



**CAN-DO SPIRIT**



**COLLABORATION**



**DATA-INFORMED**



ALAMO COLLEGES DISTRICT  
San Antonio College



## **Financial Section**



ALAMO COLLEGES DISTRICT  
San Antonio College

## **Independent Accountant's Review Report**

To the Board of Trustees of  
San Antonio College

We have reviewed the accompanying financial statements of San Antonio College (the College), which comprise the Statements of Net Position as of August 31, 2018, 2019 and 2020, and the related Statements of Revenues, Expenses and Changes in Net Position and Statements of Cash Flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of College management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The Board of Trustees of  
San Antonio College

### **Supplementary Information**

The accompanying schedules of operating revenues, operating expenses by object, non-operating revenues and expenses, and net position by source and availability (collectively, "the schedules") are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. This supplementary information has been subjected to the review procedures applied in our reviews of the basic financial statements. We are not aware of any material modifications that should be made to this supplementary information. We have not audited this supplementary information and do not express an opinion on such information.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
August 17, 2021

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 1**

**Statements of Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                             | <u>2020</u>          | <u>2019</u>          | <u>2018</u>          |
|-------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>ASSETS</b>                                               |                      |                      |                      |
| Current assets:                                             |                      |                      |                      |
| Cash and cash equivalents                                   | \$ 12,900,665        | \$ 14,098,948        | \$ 12,273,007        |
| Restricted cash and cash equivalents                        | 16,045,960           | 7,967,410            | 2,499,065            |
| Accounts receivable, net of allowance for doubtful accounts | 2,311,047            | 2,534,620            | 2,997,478            |
| Other assets                                                | 174,855              | 171,965              | 706,488              |
| Total current assets                                        | <u>31,432,527</u>    | <u>24,772,943</u>    | <u>18,476,038</u>    |
| Noncurrent assets:                                          |                      |                      |                      |
| Restricted cash and cash equivalents                        | 24,528,892           | 25,172,231           | 22,902,642           |
| Other assets                                                | 2,794,445            | 2,855,556            | 2,916,667            |
| Capital assets (net)                                        | 177,615,963          | 169,165,861          | 170,393,674          |
| Total noncurrent assets                                     | <u>204,939,300</u>   | <u>197,193,648</u>   | <u>196,212,983</u>   |
| <b>TOTAL ASSETS</b>                                         | <u>236,371,827</u>   | <u>221,966,591</u>   | <u>214,689,021</u>   |
| <b>LIABILITIES</b>                                          |                      |                      |                      |
| Current liabilities:                                        |                      |                      |                      |
| Accounts payable                                            | 3,625,506            | 1,461,286            | 1,182,828            |
| Accrued liabilities                                         | 1,528,539            | -                    | 57                   |
| Funds held for others                                       | 288,632              | 240,810              | 210,593              |
| Unearned income                                             | 22,349,127           | 19,818,585           | 13,958,299           |
| Current portion of noncurrent liabilities                   | 13,608,716           | 7,584,161            | 8,606,525            |
| Total current liabilities                                   | <u>41,400,520</u>    | <u>29,104,842</u>    | <u>23,958,302</u>    |
| Noncurrent liabilities                                      | <u>114,872,452</u>   | <u>118,736,574</u>   | <u>126,320,735</u>   |
| <b>TOTAL LIABILITIES</b>                                    | <u>156,272,972</u>   | <u>147,841,416</u>   | <u>150,279,037</u>   |
| <b>NET POSITION</b>                                         |                      |                      |                      |
| Net investment in capital assets                            | 72,407,059           | 67,034,221           | 58,737,679           |
| Restricted for:                                             |                      |                      |                      |
| Expendable                                                  |                      |                      |                      |
| Student aid                                                 | 3,018,414            | 2,705,999            | 1,569,100            |
| Instructional programs                                      | 238,214              | 393,444              | 429,494              |
| Unrestricted                                                | <u>4,435,168</u>     | <u>3,991,511</u>     | <u>3,673,711</u>     |
| <b>TOTAL NET POSITION</b>                                   | <u>\$ 80,098,855</u> | <u>\$ 74,125,175</u> | <u>\$ 64,409,984</u> |

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 2**

**Statements of Revenues, Expenses and Changes in Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                                                                      | 2020          | 2019          | 2018          |
|------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| <b>OPERATING REVENUES:</b>                                                                           |               |               |               |
| Tuition and fees (net of discounts of \$24,402,501;<br>\$21,024,323; and \$21,497,418, respectively) | \$ 15,713,482 | \$ 16,364,059 | \$ 14,701,591 |
| Grants and contracts                                                                                 | 4,350,755     | 5,354,988     | 4,693,528     |
| Auxiliary enterprises                                                                                | 1,154,311     | 1,610,247     | 1,619,627     |
| Other operating revenues                                                                             | 896,855       | 1,310,450     | 1,250,890     |
| Total operating revenues (Schedule A)                                                                | 22,115,403    | 24,639,744    | 22,265,636    |
| <b>OPERATING EXPENSES:</b>                                                                           |               |               |               |
| Instruction                                                                                          | 45,993,236    | 43,196,915    | 43,532,272    |
| Public Service                                                                                       | 1,489,916     | 1,332,889     | 1,233,313     |
| Academic support                                                                                     | 5,989,470     | 6,726,698     | 5,706,045     |
| Student services                                                                                     | 14,633,488    | 13,264,349    | 11,944,084    |
| Institutional support                                                                                | 11,262,491    | 10,796,916    | 11,747,990    |
| Operation and maintenance of plant                                                                   | 9,252,901     | 8,555,504     | 13,084,432    |
| Scholarships and fellowships                                                                         | 20,495,347    | 19,470,292    | 18,733,452    |
| Auxiliary enterprises                                                                                | 154,331       | 247,542       | 145,565       |
| Depreciation                                                                                         | 7,311,743     | 7,851,221     | 7,860,433     |
| Total operating expenses (Schedule B)                                                                | 116,582,923   | 111,442,326   | 113,987,586   |
| Operating loss                                                                                       | (94,467,520)  | (86,802,582)  | (91,721,950)  |
| <b>NON-OPERATING REVENUES/(EXPENSES):</b>                                                            |               |               |               |
| State appropriations                                                                                 | 23,570,258    | 23,030,543    | 26,086,289    |
| Ad valorem taxes                                                                                     |               |               |               |
| Taxes for maintenance and operations                                                                 | 32,975,133    | 32,590,300    | 31,173,460    |
| Taxes for maintenance notes                                                                          | 1,676,939     | 1,765,459     | 1,902,314     |
| Taxes for general obligation bonds                                                                   | 11,016,036    | 10,779,040    | 10,093,636    |
| Federal grants, non-operating                                                                        | 34,467,732    | 31,578,235    | 30,294,592    |
| State grants, non-operating                                                                          | 1,495,196     | 1,428,980     | 1,571,384     |
| Gifts                                                                                                | 8,464         | 53,081        | 107,500       |
| Investment income                                                                                    | 43,430        | 26,250        | 25,155        |
| Interest on capital-related debt                                                                     | (3,879,683)   | (4,707,195)   | (4,786,242)   |
| Other non-operating expenses                                                                         | (932,305)     | (26,920)      | (42,040)      |
| Net non-operating revenues (Schedule C)                                                              | 100,441,200   | 96,517,773    | 96,426,048    |
| Increase in net position                                                                             | 5,973,680     | 9,715,191     | 4,704,098     |
| <b>NET POSITION:</b>                                                                                 |               |               |               |
| Net position - beginning of year                                                                     | 74,125,175    | 64,409,984    | 59,705,886    |
| Net position - end of year (Schedule D)                                                              | \$ 80,098,855 | \$ 74,125,175 | \$ 64,409,984 |

The accompanying notes are an integral part of these financial statements.

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018**

|                                                                            | 2020                        | 2019                        | 2018                        |
|----------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                |                             |                             |                             |
| Receipts from students and other customers                                 | \$ 19,564,499               | \$ 23,915,885               | \$ 15,603,240               |
| Receipts from grants and contracts                                         | 4,332,600                   | 5,311,027                   | 4,302,863                   |
| Other receipts                                                             | 896,855                     | 1,310,450                   | 1,250,890                   |
| Payments to or on behalf of employees                                      | (63,720,551)                | (58,969,704)                | (58,473,379)                |
| Payments to suppliers for goods and services                               | (20,633,797)                | (19,756,640)                | (24,690,225)                |
| Payments for scholarships and fellowships                                  | (20,495,347)                | (19,470,292)                | (18,733,452)                |
| Net cash used by operating activities                                      | <u>(80,055,741)</u>         | <u>(67,659,274)</u>         | <u>(80,740,063)</u>         |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>                    |                             |                             |                             |
| Receipts from state appropriations                                         | 18,846,339                  | 18,414,339                  | 21,808,662                  |
| Receipts from ad valorem taxes                                             | 32,975,133                  | 32,590,300                  | 31,173,460                  |
| Receipts from non-operating federal and state revenue                      | 35,962,928                  | 33,007,215                  | 31,865,976                  |
| Receipts from gifts and grants (other than capital)                        | 5,464                       | 52,831                      | 65,913                      |
| Receipts from Federal loans for students                                   | 7,990,286                   | 8,440,198                   | 10,238,475                  |
| Payment for Federal loans issued to students                               | (7,946,757)                 | (8,344,833)                 | (10,244,659)                |
| Receipts from student organizations and other agency transactions          | 47,822                      | 30,217                      | 2,275                       |
| Net cash provided by noncapital financing activities                       | <u>87,881,215</u>           | <u>84,190,267</u>           | <u>84,910,102</u>           |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>            |                             |                             |                             |
| Proceeds on issuance of capital debt                                       | 11,100,000                  | -                           | 20,000,000                  |
| Receipts from ad valorem taxes for debt service                            | 12,692,975                  | 12,544,499                  | 11,995,950                  |
| Receipts from capital grant contracts, grants and gifts                    | 35,035                      | 330,411                     | 122,637                     |
| Payments for capital assets acquisition and construction of capital assets | (13,356,143)                | (7,179,213)                 | (5,806,056)                 |
| Payments on capital debt - principal                                       | (8,224,160)                 | (7,981,870)                 | (6,453,600)                 |
| Payments on capital debt - interest                                        | (3,879,683)                 | (4,707,195)                 | (4,786,242)                 |
| Net cash (used)/provided by capital and related financing activities       | <u>(1,631,976)</u>          | <u>(6,993,368)</u>          | <u>15,072,689</u>           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                |                             |                             |                             |
| Interest on investments                                                    | 43,430                      | 26,250                      | 25,155                      |
| Net cash provided by investing activities                                  | <u>43,430</u>               | <u>26,250</u>               | <u>25,155</u>               |
| <b>INCREASE IN CASH AND CASH EQUIVALENTS</b>                               | <u>6,236,928</u>            | <u>9,563,875</u>            | <u>19,267,883</u>           |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>                        | <u>47,238,589</u>           | <u>37,674,714</u>           | <u>18,406,831</u>           |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>                              | <u><u>\$ 53,475,517</u></u> | <u><u>\$ 47,238,589</u></u> | <u><u>\$ 37,674,714</u></u> |

The accompanying notes are an integral part of these financial statements.



**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018 (continued)**

| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH</b>                               | <u>2020</u>                   | <u>2019</u>                   | <u>2018</u>                   |
|-----------------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>USED BY OPERATING ACTIVITIES:</b>                                              |                               |                               |                               |
| Operating loss                                                                    | \$ (94,467,520)               | \$ (86,802,582)               | \$ (91,721,950)               |
| Adjustments to reconcile operating loss to net cash used by operating activities: |                               |                               |                               |
| Depreciation expense                                                              | 7,311,743                     | 7,851,221                     | 7,860,433                     |
| Receipts from capital grant contracts, grants and gifts                           | (18,155)                      | (43,961)                      | (390,665)                     |
| Non-cash state appropriations - on-behalf payments                                | 4,723,919                     | 4,616,204                     | 4,277,627                     |
| Changes in assets and liabilities:                                                |                               |                               |                               |
| Accounts receivable                                                               | 166,164                       | 81,293                        | (413,708)                     |
| Other assets                                                                      | 58,221                        | 595,634                       | (518,487)                     |
| Accounts payable                                                                  | (360,655)                     | 182,631                       | 470,957                       |
| Unearned income                                                                   | <u>2,530,542</u>              | <u>5,860,286</u>              | <u>(304,270)</u>              |
| Net cash used by operating activities                                             | <u><u>\$ (80,055,741)</u></u> | <u><u>\$ (67,659,274)</u></u> | <u><u>\$ (80,740,063)</u></u> |
| <b>SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:</b>                 |                               |                               |                               |
| State on-behalf payments                                                          | <u><u>\$ 4,723,919</u></u>    | <u><u>\$ 4,616,204</u></u>    | <u><u>\$ 4,277,627</u></u>    |
| Gifts of depreciable and non-depreciable assets                                   | <u><u>\$ 3,000</u></u>        | <u><u>\$ 250</u></u>          | <u><u>\$ 41,587</u></u>       |

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**1. REPORTING ENTITY**

San Antonio College (the College), established in 1925, is one of the five colleges of the Alamo Community College District (Alamo Colleges District or the District) serving the educational needs of Bexar County and surrounding communities.

The College, as a member of the Alamo Colleges District, administers and provides educational services using the funds provided to or generated by it. The College directs its own budget allocation, as approved by the Board of Trustees of the Alamo Colleges District, and makes decisions regarding educational activities including the development of curriculum, the delivery of educational support services and the hiring of faculty and staff under the Alamo Colleges District's guidelines. Certain assets, liabilities and net position attributable to the College's operations are designated separately in the District's books or are allocated for the basis of reporting at the College level. The College has no separate legal authority to enter into debt, make investments, acquire capital assets, assess or collect taxes or otherwise engage in activities as a separate legal entity. These activities are conducted and reported at the District level on behalf of the entire District and are under the direction of the Chancellor, the administration and/or Board of Trustees of the Alamo Colleges District. The accompanying financial statements present the net position and changes in net position and cash flows of the College. These financial statements are not intended to present the financial position or the change in financial position or cash flows of the District.

The Alamo Colleges District is considered to be a special purpose, primary government. While the Alamo Colleges District receives funding from local, state and federal sources and must comply with the spending, reporting and recordkeeping requirements of these entities, it is not a component unit of any other governmental entity. The Alamo Colleges District issues a Comprehensive Annual Financial Report that includes the District operations, as well as the operations of its five-member colleges. The Alamo Community College District was established in 1945 in accordance with the laws of the State of Texas. It serves the educational needs of Bexar County and surrounding communities through its colleges and educational centers. The District supports five colleges including San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges* for fiscal year 2020. For financial reporting purposes San Antonio College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

The financial statements are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB) and comply with reporting requirements as set by the Texas Higher Education Coordinating Board (THECB). The financial statements of the College have been prepared on the accrual basis, whereby all revenues are recorded when earned, and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

Budgetary Data

Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenses for the fiscal year beginning September 1. The District's Board of Trustees adopts the annual budget, which is prepared on the accrual basis of accounting for operating funds and available resources for construction and renewal funds. Copies of the District's approved budget and subsequent amendments must be filed with the THECB, Legislative Budget Board, Legislative Reference Library and Governor's Office of Budget and Planning by December 1. The budget documents include the College's information for tuition and other revenue, student contact hours, state appropriation allocation distribution, expenses and personnel, as well as other information.

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits related to operations and agency accounts or amounts held for others with original maturities of less than three months.

Restricted Cash and Cash Equivalents

Cash and cash equivalents that are externally restricted as to their use are classified as noncurrent assets in the Statements of Net Position. This category includes unexpended cash balances restricted by donors or other outside agencies for specific purposes; gifts whose donors have placed limitations on their use; grants from private or governmental sources; bond proceeds; and other sponsored funds.

Accounts Receivable

Accounts receivable are recorded at the invoiced amounts. The allowance for doubtful accounts is management's best estimate of the amount of probable credit losses and is determined based on historical collectability. Account balances are written-off against the allowance when it is probable the receivable will not be recovered.

Capital Assets

Assets meeting the applicable capitalization threshold with useful lives extending beyond one year are recorded at cost on the date of acquisition. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, donated capital assets are stated at acquisition value, defined as the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Infrastructure and land improvements which significantly add value or extend the useful life of the structure are capitalized. The costs of normal maintenance and repairs are charged to operating expense in the year the expense is incurred.

The straight-line method is used for depreciating assets over their useful lives. Depreciation begins in the following year after capitalization except for equipment, which is prorated in the first year the asset was placed in service. The table below lists the capitalization thresholds and useful lives for each asset category:

| Class of Asset                           | Capitalization<br>Threshold | Useful Life<br>(Years) | Salvage<br>Value |
|------------------------------------------|-----------------------------|------------------------|------------------|
| Land                                     | \$ 5,000                    | Not depreciated        | -                |
| Land improvements (except tennis courts) | 100,000                     | 20                     | -                |
| Tennis courts                            | 10,000                      | 7                      | -                |
| Buildings                                | 100,000                     | 40                     | 10%              |
| Building improvements                    | 100,000                     | 20                     | -                |
| Portable buildings                       | 10,000                      | 10                     | 10%              |
| Furniture, machinery and equipment       | 5,000                       | 5-10                   | -                |
| Infrastructure                           | 100,000                     | 20                     | 10%              |
| Software                                 | 5,000                       | 5                      | -                |
| Library materials                        | All                         | 15                     | -                |
| Works of art/historical treasures        | 5,000                       | Not depreciated        | -                |
|                                          |                             | Shorter of lease       |                  |
| Leasehold improvements                   | 10,000                      | or useful life         | -                |
| Technology systems                       | 50,000                      | 5                      | -                |

Compensable Absences

The College is not a separate legal entity and therefore all College personnel are employees of the District. As such, employee benefits are administered and recorded at the District level and are considered the obligations of the District and are not allocated to the College. Employee annual leave is accrued as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Self-Insurance

The District is self-insured for a portion of workers' compensation losses. A liability representing the self-insured portion of workers' compensation losses is recorded at the District level for the estimated amount of eventual loss which will be incurred on claims arising prior to the end of the fiscal year including incurred but not reported claims.

Net Position

*Net Investment in Capital Assets*

This category represents the total investment in capital assets used primarily by the College, net of related outstanding debt used to acquire or construct those assets and accumulated depreciation related to those capital assets.

*Restricted Net Position, Expendable*

Legal or contractual obligations require this portion to be spent in accordance with external restrictions.

*Unrestricted Net Position*

These are resources that are not subject to external restrictions and may be used at the discretion of the governing board for any lawful purpose of the College.

Operating and Non-operating Revenues

The College distinguishes operating and non-operating revenues and follows the District's method of reporting as a Business-Type Activity (BTA) and as a single, proprietary fund. Operating revenues generally result from providing services in connection with the principal ongoing operations. The principal operating revenues are student tuition and fees net of scholarship discounts and allowances, federal and private grants and contracts, auxiliary enterprises revenue (such as campus access fees and bookstore commissions) and other revenues of a similar nature.

The major non-operating revenues are state appropriations, ad valorem property tax collections and federal financial aid through Title IV Higher Education Act grants. The amount of state appropriations allocated to the College is based on student contact hours generated. This is similar to the method the State of Texas uses to allocate appropriations to the District on a biennium basis. State appropriations may not be used for construction of facilities or for repairs and renovation of those facilities. The amount of ad valorem taxes allocated to the College in collaboration with the District is based on two variables: debt service requirements by the College on allocated debt and District support determined by the budget process for College operations.

Revenue Recognition and Unearned Income

Tuition and fee revenues are recorded when earned. Unrestricted tuition and fees and other revenues related to the upcoming fall semester that are received prior to September 1 are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements have been met. Unrestricted unearned charges have been netted against unearned income. Restricted charges where all obligations have been fulfilled are treated as expenses in the period incurred.

Tuition Discounting

*Texas Public Education Grants*

Certain tuition amounts are required to be set aside for use as scholarships by qualifying students. These amounts, called the Texas Public Education Grant, are shown with tuition and fee revenue as a separate set aside amount (Texas Education Code §56.033). When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

*Title IV Higher Education Act (HEA) Program Funds*

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. When these awards are used for purposes other than tuition and fees, the amounts are recorded as scholarship expense.

Operating and Non-operating Expenses

Operating expenses include the cost of providing instruction, academic support, student services, operation and maintenance of plant and depreciation on capital assets. Expenses related to non-operating federal revenues are reported as operating expenses, either as tuition discounts (if applied to tuition) or as scholarship expenses. The major non-operating expenses are interest on capital-related debt and capital expenses associated with bond proceeds which fall below the capitalization thresholds.

Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources, the expense is first applied against restricted resources and then against unrestricted resources.

Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions. Estimates have been used in the allocation of tax revenues, portions of fringe benefits, and depreciation expense. These estimates affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Pronouncements

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The College early implemented the requirements of this Statement during fiscal year 2020 and have expensed all interest costs related to construction projects during the fiscal year in accordance with the Statement. Retrospective application was not required.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This Statement postponed the effective dates of certain provisions contained in the following pronouncements by one year: Statement Nos. 83, 84, 88, 89, 90, 91, 92, & 93. Statement No. 95 postponed the effective date of GASB Statement No. 87 by 18 months. By providing governments with sufficient time to apply the authoritative guidance addressed in this Statement will help to safeguard the reliability of their financial statements. The requirements of this Statement are effective immediately, and have been applied by the College to the respective Statements.

Pending Pronouncements

The following GASB pronouncements have been issued but not yet implemented by the College:

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria is generally on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. The College does not expect the provisions of this Statement to have a material effect on its financial statements.

**SAN ANTONIO COLLEGE**  
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**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model and requires notes to financial statements related to the timing, significance and purpose of a government's leasing arrangements. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2019, but GASB Statement No. 95 postponed the effective date by 18 months to reporting periods beginning after June 15, 2020.

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations. The requirements of the Statement should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but GASB Statement No. 95 postponed the effective date by 12 months to reporting periods beginning after December 15, 2019.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The requirements of this statement were originally effective for periods beginning after December 15, 2020 but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. Earlier application is encouraged.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The requirements in paragraph 4 related to the effective date of Statement 87 were originally effective upon issuance under Statement No. 92, but GASB 87 was postponed by the implementation of GASB 95 to become effective for reporting periods beginning after June 15, 2020. The requirements related to intra-entity transfers of assets addressed in paragraph 6 were effective immediately under GASB 92 but were postponed due to the implementation of GASB 95 to reporting periods for fiscal years beginning after June 15, 2021. The requirements related to the applicability of Statements 73 and 74 in paragraph 7 were originally effective for fiscal years beginning after June 15, 2020 but were postponed to reporting periods beginning after June 15, 2021 by GASB 95. The requirements in paragraphs 8 and 9 related to application of Statement 84 to postemployment benefit arrangements and those in paragraph 12 related to nonrecurring fair value measurements of asset or liabilities are effective for reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition in paragraph 10 are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020. Earlier application is encouraged and is permitted by topic.

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications resulting from global reference rate reform, especially since the London Interbank Offered Rate (LIBOR) is expected to cease to exist in its current form at the end of 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. The removal of LIBOR as an appropriate benchmark interest rate was to have been effective for reporting periods ending after December 31, 2021, but GASB Statement No. 95 postponed the effective date of this portion of the Statement to periods ending after December 31, 2022. All other requirements of this Statement were to have been effective for reporting periods beginning after June 15, 2020, but GASB Statement No. 95 postponed the requirements of this Statement to be effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In May 2020, GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government and end users (governments). The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The College has not yet completed the process of evaluating the impact of GASB Statements Nos. 87, 90, 91, 92, 93, 94, 96 and 97 on its future financial statements.



**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**3. CASH AND CASH EQUIVALENTS**

Total cash and cash equivalents at August 31, 2020, 2019 and 2018 were \$53,475,517, \$47,238,589 and \$37,674,714, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level between 105% and 115% in U.S. Treasuries and Government Securities held in the District's name.

**4. CAPITAL ASSETS**

Capital assets activity for the year ended August 31, 2020 was as follows:

|                                                    | Balance<br>9/1/2019 | Increases     | Decreases    | Balance<br>8/31/2020 |
|----------------------------------------------------|---------------------|---------------|--------------|----------------------|
| <u>Not Depreciated:</u>                            |                     |               |              |                      |
| Land                                               | \$ 12,494,877       | \$ 197,526    | \$ -         | \$ 12,692,403        |
| Works of Art                                       | 247,239             | -             | -            | 247,239              |
| Construction in progress                           | 5,995,697           | 16,809,805    | -            | 22,805,502           |
| Subtotal                                           | 18,737,813          | 17,007,331    | -            | 35,745,144           |
| <u>Subject to Depreciation:</u>                    |                     |               |              |                      |
| Buildings and building improvements                | 234,974,208         | -             | -            | 234,974,208          |
| Other real estate improvements                     | 28,863,402          | -             | 2,830,776    | 26,032,626           |
| Total buildings and other real estate improvements | 263,837,610         | -             | 2,830,776    | 261,006,834          |
| Software                                           | 83,577              | -             | -            | 83,577               |
| Furniture, Machinery, and Equipment                | 7,528,401           | 570,686       | 149,402      | 7,949,685            |
| Library Books                                      | 5,662,287           | 22,265        | 38,442       | 5,646,110            |
| Total buildings and other capital assets           | 277,111,875         | 592,951       | 3,018,620    | 274,686,206          |
| <u>Accumulated Depreciation:</u>                   |                     |               |              |                      |
| Buildings and building improvements                | 96,439,658          | 6,097,795     | -            | 102,537,453          |
| Other real estate improvements                     | 18,229,861          | 766,568       | 992,339      | 18,004,090           |
| Total buildings and other real estate improvements | 114,669,519         | 6,864,363     | 992,339      | 120,541,543          |
| Software                                           | 76,822              | 3,283         | -            | 80,105               |
| Furniture, Machinery, and Equipment                | 6,572,864           | 372,157       | 149,402      | 6,795,619            |
| Library Books                                      | 5,364,622           | 71,940        | 38,442       | 5,398,120            |
| Total accumulated depreciation                     | 126,683,827         | 7,311,743     | 1,180,183    | 132,815,387          |
| Net capital assets                                 | \$ 169,165,861      | \$ 10,288,539 | \$ 1,838,437 | \$ 177,615,963       |

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2019 was as follows:

|                                                    | Balance<br>9/1/2018   | Increases             | Decreases        | Balance<br>8/31/2019  |
|----------------------------------------------------|-----------------------|-----------------------|------------------|-----------------------|
| <u>Not Depreciated:</u>                            |                       |                       |                  |                       |
| Land                                               | \$ 11,578,670         | \$ 935,207            | \$ 19,000        | \$ 12,494,877         |
| Works of Art                                       | 247,239               | -                     | -                | 247,239               |
| Construction in Progress                           | 909,470               | 5,086,227             | -                | 5,995,697             |
| Subtotal                                           | <u>12,735,379</u>     | <u>6,021,434</u>      | <u>19,000</u>    | <u>18,737,813</u>     |
| <u>Subject to Depreciation:</u>                    |                       |                       |                  |                       |
| Buildings and building improvements                | 234,974,208           | -                     | -                | 234,974,208           |
| Other real estate improvements                     | 28,718,402            | 145,000               | -                | 28,863,402            |
| Total buildings and other real estate improvements | <u>263,692,610</u>    | <u>145,000</u>        | <u>-</u>         | <u>263,837,610</u>    |
| Software                                           | 83,577                | -                     | -                | 83,577                |
| Furniture, Machinery, and Equipment                | 7,418,435             | 446,524               | 336,558          | 7,528,401             |
| Library Books                                      | 5,999,260             | 28,025                | 364,998          | 5,662,287             |
| Total buildings and other capital assets           | <u>277,193,882</u>    | <u>619,549</u>        | <u>701,556</u>   | <u>277,111,875</u>    |
| <u>Accumulated Depreciation:</u>                   |                       |                       |                  |                       |
| Buildings and building improvements                | 89,856,109            | 6,583,549             | -                | 96,439,658            |
| Other real estate improvements                     | 17,449,850            | 780,011               | -                | 18,229,861            |
| Total buildings and other real estate improvements | <u>107,305,959</u>    | <u>7,363,560</u>      | <u>-</u>         | <u>114,669,519</u>    |
| Software                                           | 72,372                | 4,450                 | -                | 76,822                |
| Furniture, Machinery, and Equipment                | 6,513,718             | 397,128               | 337,982          | 6,572,864             |
| Library Books                                      | 5,643,538             | 86,083                | 364,999          | 5,364,622             |
| Total accumulated depreciation                     | <u>119,535,587</u>    | <u>7,851,221</u>      | <u>702,981</u>   | <u>126,683,827</u>    |
| Net capital assets                                 | <u>\$ 170,393,674</u> | <u>\$ (1,210,238)</u> | <u>\$ 17,575</u> | <u>\$ 169,165,861</u> |

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2018 was as follows:

|                                                    | Balance<br>9/1/2017   | Increases           | Decreases           | Balance<br>8/31/2018  |
|----------------------------------------------------|-----------------------|---------------------|---------------------|-----------------------|
| <u>Not Depreciated:</u>                            |                       |                     |                     |                       |
| Land                                               | \$ 11,578,670         | \$ -                | \$ -                | \$ 11,578,670         |
| Works of Art                                       | 241,000               | 6,239               | -                   | 247,239               |
| Construction in Progress                           | 5,107,381             | 909,470             | 5,107,381           | 909,470               |
| Subtotal                                           | <u>16,927,051</u>     | <u>915,709</u>      | <u>5,107,381</u>    | <u>12,735,379</u>     |
| <u>Subject to Depreciation:</u>                    |                       |                     |                     |                       |
| Buildings and building improvements                | 225,942,037           | 9,032,171           | -                   | 234,974,208           |
| Other real estate improvements                     | 28,391,076            | 327,326             | -                   | 28,718,402            |
| Total buildings and other real estate improvements | <u>254,333,113</u>    | <u>9,359,497</u>    | <u>-</u>            | <u>263,692,610</u>    |
| Software                                           | 83,577                | -                   | -                   | 83,577                |
| Furniture, Machinery, and Equipment                | 7,217,327             | 275,801             | 74,693              | 7,418,435             |
| Library Books                                      | 6,096,660             | 24,874              | 122,274             | 5,999,260             |
| Total buildings and other capital assets           | <u>267,730,677</u>    | <u>9,660,172</u>    | <u>196,967</u>      | <u>277,193,882</u>    |
| <u>Accumulated Depreciation:</u>                   |                       |                     |                     |                       |
| Buildings and building improvements                | 83,346,187            | 6,509,922           | -                   | 89,856,109            |
| Other real estate improvements                     | 16,613,394            | 836,456             | -                   | 17,449,850            |
| Total buildings and other real estate improvements | <u>99,959,581</u>     | <u>7,346,378</u>    | <u>-</u>            | <u>107,305,959</u>    |
| Software                                           | 67,922                | 4,450               | -                   | 72,372                |
| Furniture, Machinery, and Equipment                | 6,180,364             | 407,603             | 74,249              | 6,513,718             |
| Library Books                                      | 5,663,810             | 102,002             | 122,274             | 5,643,538             |
| Total accumulated depreciation                     | <u>111,871,677</u>    | <u>7,860,433</u>    | <u>196,523</u>      | <u>119,535,587</u>    |
| Net capital assets                                 | <u>\$ 172,786,051</u> | <u>\$ 2,715,448</u> | <u>\$ 5,107,825</u> | <u>\$ 170,393,674</u> |

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**5. NONCURRENT LIABILITIES**

Noncurrent liabilities include the College's allocated portion of the District's general obligation bonds, maintenance tax notes and combined fee revenue bonds reported below, based on the Board-approved construction projects for the College. The District is the financial obligor for repayment of these obligations from College tuition and fee revenues, and allocated assessed property taxes. Because all employees of the College are District employees and the District has the legal obligation to fund the long-term pension and OPEB benefits of its employees, the net pension liability and net OPEB liability for all of the College's employees are recorded in the District's financial statements.

As of August 31, 2020, noncurrent liabilities are \$114,872,452 with activity for the fiscal year as follows:

|                             | Bonds and Tax Notes Payable (in thousands) |                  |                 |                   |                  |
|-----------------------------|--------------------------------------------|------------------|-----------------|-------------------|------------------|
|                             | Balance                                    |                  | Balance         |                   | Current Portion  |
|                             | 9/1/2019                                   | Additions        | Reductions      | 8/31/2020         |                  |
| Bonds and tax notes payable |                                            |                  |                 |                   |                  |
| General obligation bonds    | \$ 116,923                                 | \$ -             | \$ 6,868        | \$ 110,055        | \$ 6,261         |
| Maintenance tax notes       | -                                          | 11,100           | -               | 11,100            | 6,748            |
| Notes payable               | 8,611                                      | -                | 1,285           | 7,326             | 600              |
| Lease payable               | 787                                        | -                | 787             | -                 | -                |
| <b>Total</b>                | <b>\$ 126,321</b>                          | <b>\$ 11,100</b> | <b>\$ 8,940</b> | <b>\$ 128,481</b> | <b>\$ 13,609</b> |

As of August 31, 2019, noncurrent liabilities are \$118,736,574 with activity for the fiscal year as follows:

|                             | Bonds and Tax Notes Payable (in thousands) |             |                 |                   |                 |
|-----------------------------|--------------------------------------------|-------------|-----------------|-------------------|-----------------|
|                             | Balance                                    |             | Balance         |                   | Current Portion |
|                             | 9/1/2018                                   | Additions   | Reductions      | 8/31/2019         |                 |
| Bonds and tax notes payable |                                            |             |                 |                   |                 |
| General obligation bonds    | \$ 124,820                                 | \$ -        | \$ 7,897        | \$ 116,923        | \$ 6,868        |
| Notes payable               | 9,251                                      | -           | 640             | 8,611             | 645             |
| Lease payable               | 857                                        | -           | 70              | 787               | 71              |
| <b>Total</b>                | <b>\$ 134,928</b>                          | <b>\$ -</b> | <b>\$ 8,607</b> | <b>\$ 126,321</b> | <b>\$ 7,584</b> |

**SAN ANTONIO COLLEGE**  
(A college of the Alamo Community College District)

**Notes to Financial Statements**

**5. NONCURRENT LIABILITIES (continued)**

As of August 31, 2018, noncurrent liabilities are \$126,320,735 with activity for the fiscal year as follows:

|                             | Bonds and Tax Notes Payable (in thousands) |                  |                 |                   |                 |
|-----------------------------|--------------------------------------------|------------------|-----------------|-------------------|-----------------|
|                             | Balance                                    |                  | Balance         |                   |                 |
|                             | 9/1/2017                                   | Additions        | Reductions      | 8/31/2018         | Current Portion |
| Bonds and tax notes payable |                                            |                  |                 |                   |                 |
| General obligation bonds    | \$ 110,565                                 | \$ 20,000        | \$ 5,745        | \$ 124,820        | \$ 7,897        |
| Notes payable               | 9,891                                      | -                | 640             | 9,251             | 640             |
| Lease payable               | 925                                        | -                | 68              | 857               | 70              |
| <b>Total</b>                | <b>\$ 121,381</b>                          | <b>\$ 20,000</b> | <b>\$ 6,453</b> | <b>\$ 134,928</b> | <b>\$ 8,607</b> |

**6. DEBT**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations from tuition and fee revenues and assessed property taxes. The College reports an allocation of noncurrent liabilities, the current portion of long-term debt and debt service based on the level of expenses included in the budget documents prepared before the funding of each bond or note.

Debt service requirements (in thousands) at August 31, 2020 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Lease Payable |             | Notes Payable   |             | Maintenance Tax Notes |               | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|---------------|-------------|-----------------|-------------|-----------------------|---------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal     | Interest    | Principal       | Interest    | Principal             | Interest      | Principal         | Interest         |
| 2021                                 | \$ 6,261                 | \$ 5,102         | \$ -          | \$ -        | \$ 600          | \$ -        | \$ 6,748              | \$ 438        | \$ 13,609         | \$ 5,540         |
| 2022                                 | 7,028                    | 4,786            | -             | -           | 600             | -           | 3,489                 | 101           | 11,117            | 4,887            |
| 2023                                 | 7,360                    | 4,454            | -             | -           | 600             | -           | 863                   | 17            | 8,823             | 4,471            |
| 2024                                 | 7,719                    | 4,096            | -             | -           | 600             | -           | -                     | -             | 8,319             | 4,096            |
| 2025                                 | 7,324                    | 3,741            | -             | -           | 600             | -           | -                     | -             | 7,924             | 3,741            |
| 2026-2030                            | 30,176                   | 13,972           | -             | -           | 3,075           | -           | -                     | -             | 33,251            | 13,972           |
| 2031-2035                            | 29,057                   | 7,595            | -             | -           | 1,251           | -           | -                     | -             | 30,308            | 7,595            |
| 2036-2040                            | 13,817                   | 1,415            | -             | -           | -               | -           | -                     | -             | 13,817            | 1,415            |
| 2041-2042                            | 1,313                    | 87               | -             | -           | -               | -           | -                     | -             | 1,313             | 87               |
| <b>TOTAL</b>                         | <b>\$ 110,055</b>        | <b>\$ 45,248</b> | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ 7,326</b> | <b>\$ -</b> | <b>\$ 11,100</b>      | <b>\$ 556</b> | <b>\$ 128,481</b> | <b>\$ 45,804</b> |

Debt service requirements (in thousands) at August 31, 2019 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Lease Payable |             | Notes Payable   |             | Maintenance Tax Notes |             | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|---------------|-------------|-----------------|-------------|-----------------------|-------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal     | Interest    | Principal       | Interest    | Principal             | Interest    | Principal         | Interest         |
| 2020                                 | \$ 6,868                 | \$ 4,648         | \$ 71         | \$ -        | \$ 645          | \$ -        | \$ -                  | \$ -        | \$ 7,584          | \$ 4,648         |
| 2021                                 | 6,261                    | 5,102            | 68            | -           | 600             | -           | -                     | -           | 6,929             | 5,102            |
| 2022                                 | 7,028                    | 4,786            | 68            | -           | 600             | -           | -                     | -           | 7,696             | 4,786            |
| 2023                                 | 7,360                    | 4,454            | 68            | -           | 600             | -           | -                     | -           | 8,028             | 4,454            |
| 2024                                 | 7,719                    | 4,096            | 68            | -           | 600             | -           | -                     | -           | 8,387             | 4,096            |
| 2025-2029                            | 32,318                   | 15,445           | 342           | -           | 3,050           | -           | -                     | -           | 35,710            | 15,445           |
| 2030-2034                            | 27,889                   | 8,882            | 102           | -           | 2,516           | -           | -                     | -           | 30,507            | 8,882            |
| 2035-2039                            | 19,552                   | 2,310            | -             | -           | -               | -           | -                     | -           | 19,552            | 2,310            |
| 2040-2042                            | 1,928                    | 173              | -             | -           | -               | -           | -                     | -           | 1,928             | 173              |
| <b>TOTAL</b>                         | <b>\$ 116,923</b>        | <b>\$ 49,896</b> | <b>\$ 787</b> | <b>\$ -</b> | <b>\$ 8,611</b> | <b>\$ -</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 126,321</b> | <b>\$ 49,896</b> |

**SAN ANTONIO COLLEGE**  
(A college of the Alamo Community College District)

**Notes to Financial Statements**

**6. DEBT (continued)**

Debt service requirements (in thousands) at August 31, 2018 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Lease Payable |             | Notes Payable   |             | Maintenance Tax Notes |             | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|---------------|-------------|-----------------|-------------|-----------------------|-------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal     | Interest    | Principal       | Interest    | Principal             | Interest    | Principal         | Interest         |
| 2019                                 | \$ 7,897                 | \$ 4,909         | \$ 70         | \$ -        | \$ 640          | \$ -        | \$ -                  | \$ -        | \$ 8,607          | \$ 4,909         |
| 2020                                 | 6,868                    | 4,648            | 71            | -           | 600             | -           | -                     | -           | 7,539             | 4,648            |
| 2021                                 | 6,261                    | 5,102            | 68            | -           | 600             | -           | -                     | -           | 6,929             | 5,102            |
| 2022                                 | 7,028                    | 4,786            | 68            | -           | 600             | -           | -                     | -           | 7,696             | 4,786            |
| 2023                                 | 7,360                    | 4,454            | 68            | -           | 600             | -           | -                     | -           | 8,028             | 4,454            |
| 2024-2028                            | 35,080                   | 17,046           | 342           | -           | 3,025           | -           | -                     | -           | 38,447            | 17,046           |
| 2029-2033                            | 26,780                   | 10,112           | 170           | -           | 3,186           | -           | -                     | -           | 30,136            | 10,112           |
| 2034-2038                            | 25,030                   | 3,462            | -             | -           | -               | -           | -                     | -           | 25,030            | 3,462            |
| 2039-2042                            | 2,516                    | 286              | -             | -           | -               | -           | -                     | -           | 2,516             | 286              |
| <b>TOTAL</b>                         | <b>\$ 124,820</b>        | <b>\$ 54,805</b> | <b>\$ 857</b> | <b>\$ -</b> | <b>\$ 9,251</b> | <b>\$ -</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 134,928</b> | <b>\$ 54,805</b> |

**7. BOND AND TAX NOTES PAYABLE**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations. The College reports its allocated portion of bonds and tax notes payable that are used to fund construction and other capital projects of the College in order to carry out its mission.

Bond issuances are supported by planned construction and/or renovation projects. These planned projects become capital budgeted expenses and are approved by the Board and form the basis of the allocation of capital funding and debt to San Antonio College. The portion of project expenses for each listed bond issuance that have been budgeted by the Board for the College are disclosed in the table below. As bond issuances are paid off, the layer of budget related to that bond issuance is removed from the budgeted expenses for the College by the Board.

Bonds and tax notes payable associated with the College as of August 31, 2020, 2019 and 2018 were as follows:

| Series                                                                                                                                                                                            | Instrument Type and Purpose                                                                                                                                                  | Amount<br>Issued and<br>Authorized | Current Interest<br>Rates | District Balances          |                            |                            | Budgeted<br>Expenses for<br>College by<br>Board |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------------------|
|                                                                                                                                                                                                   |                                                                                                                                                                              |                                    |                           | Balance August<br>31, 2020 | Balance August<br>31, 2019 | Balance August<br>31, 2018 |                                                 |
| General Obligation Bonds (Repayment source - Ad valorem taxes)                                                                                                                                    |                                                                                                                                                                              |                                    |                           |                            |                            |                            |                                                 |
| 2007                                                                                                                                                                                              | Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.                                                                                    | \$271,085,000                      | 4.5%                      | \$ 15,760,000              | \$ 37,410,000              | \$ 37,410,000              | \$ 84,649,512                                   |
| 2007A                                                                                                                                                                                             | Construct, renovate, acquire and equip new and existing facilities. Dated July 15, 2007.                                                                                     | 63,490,000                         | 4.75%                     | -                          | 5,600,000                  | 5,600,000                  |                                                 |
| 2012                                                                                                                                                                                              | Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.                                                                   | 74,110,000                         | 3.5% - 5.0%               | 74,110,000                 | 74,110,000                 | 74,110,000                 |                                                 |
| 2016                                                                                                                                                                                              | Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.                                                                               | 72,065,000                         | 3.5% - 5.0%               | 52,355,000                 | 54,535,000                 | 56,630,000                 |                                                 |
| 2017                                                                                                                                                                                              | Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate , acquire and equip new and existing facilities. Dated September 15, 2017. | 258,940,000                        | 3.0% - 5.0%               | 204,470,000                | 216,300,000                | 249,885,000                | 20,000,000                                      |
| Maintenance Tax Notes (Repayment source - Ad valorem taxes)                                                                                                                                       |                                                                                                                                                                              |                                    |                           |                            |                            |                            |                                                 |
| 2020                                                                                                                                                                                              | Renovate and repair existing District facilities. Dated January 28, 2020.***                                                                                                 | \$ 48,475,000                      | 3.0% - 4.0%               | \$ 48,475,000              | \$ -                       |                            | \$ 11,100,000                                   |
|                                                                                                                                                                                                   | Total Bonds that the College has an Allocation                                                                                                                               | \$788,165,000                      |                           | \$395,170,000              | \$387,955,000              | \$423,635,000              | \$115,749,512                                   |
|                                                                                                                                                                                                   | Allocation Percentage                                                                                                                                                        |                                    |                           | 33%                        | 33%                        | 32%                        |                                                 |
|                                                                                                                                                                                                   | Balance Allocated to the College at August 31, 2020 and 2019                                                                                                                 |                                    |                           | \$128,481,168              | \$126,320,735              | \$134,927,260              |                                                 |
| *** Bond series Tax Notes 2020 with bond premiums netted \$50,000,000 in new funding for projects, \$11,100,000 related to SAC. This was reflected in the District August 31, 2020 balance above. |                                                                                                                                                                              |                                    |                           |                            |                            |                            |                                                 |
| Debt service requirements at August 31, 2020 and 2019 are based on the percentage allocation as discussed above, applied to the debt service of the District.                                     |                                                                                                                                                                              |                                    |                           |                            |                            |                            |                                                 |

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS**

The State of Texas has joint contributory retirement plans for almost all of its employees. All employees of the College must participate in either the Teacher Retirement System of Texas (TRS) or in the Optional Retirement Plan (ORP). Faculty, administrators, counselors and librarians may enroll in either TRS or ORP. Secretarial, clerical and professional employees are limited to participation in the TRS. Employees who are eligible to participate in the ORP have ninety days from the date of their employment to select the optional retirement program. Employees who previously had the opportunity to participate in ORP but declined must remain with TRS for the duration of their employment in the Texas education system.

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 10 included in the District's fiscal year 2020 financial statements.

**Teacher Retirement System of Texas (TRS) – Defined Benefit Plan**

*Plan Description:* The District contributes to the TRS, a cost-sharing, multiple-employer defined benefit pension plan that has a special funding situation. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public school systems, colleges, universities and the State. It operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C. The Texas state legislature has the authority to establish and amend benefit provisions of the pension plan. TRS issues a publicly available financial report with required supplementary information which can be obtained from [www.trs.state.tx.us](http://www.trs.state.tx.us), under the TRS Publications heading.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas legislature. The state funding policy is as follows: (1) The State constitution requires the legislature to establish a member contribution rate of not less than 6.0% of the member's annual compensation and a state contribution rate of not less than 6.0% and not more than 10.0% of the aggregate annual compensation of all members of the system; and (2) a state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS's unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or if the amortization period already exceeds 31 years, the period would be increased by such action. Senate Bill 1812, effective September 1, 2013, limits the amount of the state's contribution to 50% of eligible employees in the reporting district.

State law provides for a member contribution rate of 7.7% for fiscal years 2020, 2019 and 2018 and a State contribution rate of 7.5% for fiscal year 2020, and 6.8% for each of the fiscal years ended August 31, 2019 and 2018. In certain instances, the District was required to make all or a portion of the State's contribution.

**Optional Retirement Plan (ORP) – Defined Contribution Plan**

*Plan Description:* The State of Texas has also established an optional retirement program for institutions of higher education. Participation in ORP is in lieu of participation in TRS. The optional retirement program is a defined contribution plan that provides for the purchase of annuity contracts and operates under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 7.5% for fiscal year 2020 and 6.8% for fiscal years 2019 and 2018. Each participant contributed 6.65% for the fiscal years ended August 31, 2020, 2019 and 2018. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS (continued)**

The retirement expense for both plans to the State of Texas for the College was \$1,331,323, \$1,310,376 and \$1,131,481 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$3,097,687, \$2,852,665, and \$2,619,019 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively, and represents the total required contributions for each year.

The total payroll for all College employees was \$52,456,306, \$48,877,798 and \$48,336,612 for fiscal years 2020, 2019 and 2018, respectively. The total payroll of College employees covered by the TRS was \$29,003,130, \$29,519,102 and \$25,736,744 and the total payroll of College employees covered by ORP was \$12,299,363, \$12,431,850 and \$12,778,243 for fiscal years 2020, 2019 and 2018, respectively.

**9. DEFERRED COMPENSATION PROGRAM**

College employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the Texas Government Code 609.001.

A total of \$781,006 was contributed by 116 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 21 participants contributed a total of \$82,248 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2020.

A total of \$708,549 was contributed by 119 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 24 participants contributed a total of \$94,049 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2019.

A total of \$723,978 was contributed by 117 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 22 participants contributed a total of \$56,167 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2018.

Neither the District nor the College contributes to either plan. The deferred compensation program is not included in the basic financial statements because the program assets are assets of the plan participants and not of the College.

**10. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Receivables at August 31, 2020, 2019 and 2018 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables. Accounts payable and accrued liabilities at August 31, 2020, 2019 and 2018 are primarily related to operating accounts payable and construction.

**11. FUNDS HELD FOR OTHERS**

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$288,632, \$240,810 and \$210,593 as of August 31, 2020, 2019 and 2018, respectively.

**12. SELF-INSURED AND RISK MANAGEMENT PLANS**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The buildings, structures, contents and equipment are fully insured through the purchase of commercial insurance at the District level.



**SAN ANTONIO COLLEGE**  
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**Notes to Financial Statements**

**12. SELF-INSURED AND RISK MANAGEMENT PLANS (continued)**

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$400,000 per occurrence. Individual losses of over \$400,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, approximately \$3,171,169 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

Claims and administrative expenses are paid from the Fund and the balance is reserved toward future claims. The accrued liability representing a provision for unpaid expected claims is carried at the District level. These liabilities are generally based on an actuarial valuation and the present value of unpaid expected claims.

**13. HEALTH CARE AND LIFE INSURANCE BENEFITS**

The State of Texas pays certain health care and life insurance benefits for active employees. These benefits are provided through an insurance company whose premiums are based on benefits paid during the previous year.

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the years ended August 31, 2020, 2019 and 2018. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$3,794,623, \$3,714,923 and \$3,567,536 for the years ended August 31, 2020, 2019 and 2018, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

**14. OTHER POSTEMPLOYMENT BENEFIT PLAN**

Through the District, the College participates in a cost-sharing, multiple employer, other postemployment benefit (OPEB) plan with a special funding situation. The Texas Employees Group Benefits Program (GBP), also referred to as the State Retiree Health Plan (SRHP), is administered by the Employees Retirement System of Texas (ERS or System). The GBP provides certain postemployment health care, life and dental insurance benefits to retired employees of participating universities, community colleges, and State agencies in accordance with Chapter 1551, Texas Insurance Code. Almost all employees may become eligible for those benefits if they reach normal retirement age while working for the College and retire with at least 10 years of service to eligible entities. Surviving spouses and dependents of these retirees are also covered. Benefit and contribution provisions of the GBP are authorized by State law and may be amended by the Texas Legislature.

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 18 included in the District's fiscal year 2020 financial statements.

**15. AD VALOREM TAX**

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for the years ended August 31, 2020, 2019 and 2018 was approximately \$250,823,000, \$235,124,000 and \$221,000,000, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and

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**Notes to Financial Statements**

**15. AD VALOREM TAX (continued)**

operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections by the District for the years ended August 31, 2020, 2019 and 2018 were 97.52%, 97.72% and 97.56%, respectively, of the current year's original unadjusted tax levy.

**16. INCOME TAXES**

The College is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2020, 2019 and 2018.

**17. COMMITMENTS AND CONTINGENCIES**

As of August 31, 2020, various lawsuits and claims involving the College were pending. While the ultimate liability with respect to litigation and other claims asserted against the College cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

The College, through the District, has outstanding purchase orders and contracts for construction and various other renovation projects. At August 31, 2020, 2019 and 2018, the College was committed for approximately \$27,237,847, \$17,633,827 and \$217,096, respectively.

**18. SUBSEQUENT EVENTS**

In March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. Since this declaration, the College has taken a number of measures to monitor and mitigate the effects of COVID-19, including moving to remote teaching and learning where possible, and implementing safety and health measures such as social distancing and health screenings upon entry to campus. To date, the College's financial results have remained stable, in part due to the receipt of Higher Education Emergency Relief Funds (HEERF) funds from the federal government. While it is impossible to predict the direction the coronavirus will take next, the College anticipates that its financial results will remain stable.

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2020 through the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

## **Supplementary Information**



ALAMO COLLEGES DISTRICT  
San Antonio College

**SAN ANTONIO COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule A**  
**Schedule of Operating Revenues**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                                   | Unrestricted  | Restricted      | Total<br>Educational<br>Activities | Auxiliary<br>Enterprises | FY20<br>Total | FY19<br>Total | FY18<br>Total |
|---------------------------------------------------|---------------|-----------------|------------------------------------|--------------------------|---------------|---------------|---------------|
| <b>OPERATING REVENUES:</b>                        |               |                 |                                    |                          |               |               |               |
| Tuition                                           |               |                 |                                    |                          |               |               |               |
| State-funded courses                              |               |                 |                                    |                          |               |               |               |
| In-District resident tuition                      | \$ 28,862,076 | \$ -            | \$ 28,862,076                      | \$ -                     | \$ 28,862,076 | \$ 25,561,113 | \$ 24,447,418 |
| Out-of-District resident tuition                  | 5,338,352     | -               | 5,338,352                          | -                        | 5,338,352     | 6,317,844     | 6,017,640     |
| Non-resident tuition                              | 2,784,826     | -               | 2,784,826                          | -                        | 2,784,826     | 2,822,077     | 3,421,250     |
| TPEG - credit set aside *                         | 2,172,872     | -               | 2,172,872                          | -                        | 2,172,872     | 1,713,297     | 1,869,660     |
| Total tuition                                     | 39,158,126    | -               | 39,158,126                         | -                        | 39,158,126    | 36,414,331    | 35,755,968    |
| Fees                                              |               |                 |                                    |                          |               |               |               |
| Other                                             | 957,857       | -               | 957,857                            | -                        | 957,857       | 974,051       | 443,041       |
| Total fees                                        | 957,857       | -               | 957,857                            | -                        | 957,857       | 974,051       | 443,041       |
| Total tuition and fees                            | 40,115,983    | -               | 40,115,983                         | -                        | 40,115,983    | 37,388,382    | 36,199,009    |
| Scholarship allowances and discounts              |               |                 |                                    |                          |               |               |               |
| Institutional allowances and scholarships         | (3,694,690)   | -               | (3,694,690)                        | -                        | (3,694,690)   | (1,695,775)   | (1,749,016)   |
| Remissions and exemptions - state                 | (1,936,214)   | -               | (1,936,214)                        | -                        | (1,936,214)   | (1,908,802)   | (1,978,828)   |
| Remissions and exemptions - local                 | (3,812,984)   | -               | (3,812,984)                        | -                        | (3,812,984)   | (4,292,569)   | (3,809,600)   |
| Federal grants to students                        | -             | (13,466,166)    | (13,466,166)                       | -                        | (13,466,166)  | (12,057,462)  | (12,092,415)  |
| TPEG awards                                       | -             | (582,282)       | (582,282)                          | -                        | (582,282)     | (265,240)     | (1,033,934)   |
| State grants to students                          | -             | (599,200)       | (599,200)                          | -                        | (599,200)     | (525,599)     | (539,825)     |
| Other local awards                                | -             | (310,965)       | (310,965)                          | -                        | (310,965)     | (278,876)     | (293,800)     |
| Total scholarship allowances and discounts        | (9,443,888)   | (14,958,613)    | (24,402,501)                       | -                        | (24,402,501)  | (21,024,323)  | (21,497,418)  |
| Total net tuition and fees                        | 30,672,095    | (14,958,613)    | 15,713,482                         | -                        | 15,713,482    | 16,364,059    | 14,701,591    |
| Other operating revenues                          |               |                 |                                    |                          |               |               |               |
| Federal grants and contracts                      | -             | 3,688,249       | 3,688,249                          | -                        | 3,688,249     | 4,913,529     | 3,884,779     |
| State grants and contracts                        | -             | 73,607          | 73,607                             | -                        | 73,607        | 103,860       | 3,102         |
| Local grants                                      | -             | 448,291         | 448,291                            | -                        | 448,291       | 284,927       | 709,194       |
| Non-governmental grants and contracts             | -             | 140,608         | 140,608                            | -                        | 140,608       | 52,672        | 96,453        |
| Other operating revenues                          | 896,855       | -               | 896,855                            | -                        | 896,855       | 1,310,450     | 1,250,890     |
| Total other operating revenues                    | 896,855       | 4,350,755       | 5,247,610                          | -                        | 5,247,610     | 6,665,438     | 5,944,418     |
| Sales and services of auxiliary enterprises       |               |                 |                                    |                          |               |               |               |
| Bookstore commission                              | -             | -               | -                                  | 56,156                   | 56,156        | 108,931       | 246,654       |
| Day care centers                                  | -             | -               | -                                  | 155,770                  | 155,770       | 353,250       | 264,285       |
| Vending machines and copiers                      | -             | -               | -                                  | 44,404                   | 44,404        | 84,140        | 90,352        |
| Campus access fees and fines                      | -             | -               | -                                  | 773,823                  | 773,823       | 819,667       | 795,429       |
| Auxiliary-restricted                              | -             | -               | -                                  | 1,478                    | 1,478         | 1,200         | -             |
| Other                                             | -             | -               | -                                  | 122,680                  | 122,680       | 243,059       | 222,907       |
| Total sales and services of auxiliary enterprises | -             | -               | -                                  | 1,154,311                | 1,154,311     | 1,610,247     | 1,619,627     |
| Total operating revenues                          | \$ 31,568,950 | \$ (10,607,858) | \$ 20,961,092                      | \$ 1,154,311             | \$ 22,115,403 | \$ 24,639,744 | \$ 22,265,636 |
|                                                   |               |                 |                                    |                          | (Exhibit 2)   | (Exhibit 2)   | (Exhibit 2)   |

\*In accordance with Education Code 56.033, \$2,172,872; \$1,713,297; and \$1,869,660 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2020, 2019 and 2018.

**SAN ANTONIO COLLEGE**  
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**Schedule B**  
**Schedule of Operating Expenses by Object**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                           | Salaries<br>and Wages | Benefits     |               | Other<br>Expenses | FY20<br>Total  | FY19<br>Total  | FY18<br>Total  |
|-------------------------------------------|-----------------------|--------------|---------------|-------------------|----------------|----------------|----------------|
|                                           |                       | State        | Local         |                   |                |                |                |
| <b>OPERATING EXPENSES:</b>                |                       |              |               |                   |                |                |                |
| Unrestricted - educational activities     |                       |              |               |                   |                |                |                |
| Instruction                               | \$ 31,287,465         | \$ -         | \$ 6,508,115  | \$ 3,581,681      | \$ 41,377,261  | \$ 38,730,507  | \$ 39,083,578  |
| Public Service                            | 782,684               | -            | 144,657       | 467,374           | 1,394,715      | 1,233,795      | 1,153,534      |
| Academic support                          | 2,484,547             | -            | 662,238       | 812,310           | 3,959,095      | 3,922,356      | 3,723,287      |
| Student services                          | 8,117,899             | -            | 2,100,266     | 1,539,690         | 11,757,855     | 10,732,702     | 9,820,346      |
| Institutional support                     | 5,583,884             | -            | 453,014       | 3,637,699         | 9,674,597      | 9,708,232      | 10,372,029     |
| Operation and maintenance of plant        | 982,273               | -            | 546,535       | 7,149,899         | 8,678,707      | 8,061,110      | 12,971,387     |
| Scholarships and fellowships              | -                     | -            | -             | 59,215            | 59,215         | 59,377         | 69,816         |
| Total unrestricted educational activities | 49,238,752            | -            | 10,414,825    | 17,247,868        | 76,901,445     | 72,448,079     | 77,193,977     |
| Restricted - educational activities       |                       |              |               |                   |                |                |                |
| Instruction                               | 506,773               | 2,988,027    | 120,942       | 1,000,233         | 4,615,975      | 4,466,408      | 4,448,694      |
| Public Service                            | -                     | 90,459       | -             | 4,742             | 95,201         | 99,094         | 79,779         |
| Academic support                          | 1,002,573             | 330,823      | 210,795       | 486,184           | 2,030,375      | 2,804,342      | 1,982,758      |
| Student services                          | 1,415,604             | 925,301      | 69,715        | 465,013           | 2,875,633      | 2,531,647      | 2,123,738      |
| Institutional support                     | 292,606               | 791,336      | 45,941        | 458,011           | 1,587,894      | 1,088,684      | 1,375,961      |
| Operation and maintenance of plant        | -                     | -            | -             | 574,194           | 574,194        | 494,394        | 113,045        |
| Scholarships and fellowships              | -                     | -            | -             | 20,436,132        | 20,436,132     | 19,410,915     | 18,663,636     |
| Total restricted educational activities   | 3,217,556             | 5,125,946    | 447,393       | 23,424,509        | 32,215,404     | 30,895,484     | 28,787,611     |
| Total educational activities              | 52,456,308            | 5,125,946    | 10,862,218    | 40,672,377        | 109,116,849    | 103,343,563    | 105,981,588    |
| Auxiliary enterprises                     | -                     | -            | -             | 154,331           | 154,331        | 247,542        | 145,565        |
| Depreciation expense - buildings          | -                     | -            | -             | 6,680,520         | 6,680,520      | 7,179,717      | 7,099,009      |
| Depreciation expense - equipment          | -                     | -            | -             | 631,223           | 631,223        | 671,504        | 761,424        |
| Total operating expenses                  | \$ 52,456,308         | \$ 5,125,946 | \$ 10,862,218 | \$ 48,138,451     | \$ 116,582,923 | \$ 111,442,326 | \$ 113,987,586 |
|                                           |                       |              |               |                   | (Exhibit 2)    | (Exhibit 2)    | (Exhibit 2)    |

**SAN ANTONIO COLLEGE**  
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**Schedule C**  
**Schedule of Non-Operating Revenues and Expenses**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                      | Unrestricted         | Restricted           | Total<br>Educational<br>Activities | FY20<br>Total                        | FY19<br>Total                       | FY18<br>Total                       |
|--------------------------------------|----------------------|----------------------|------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| <b>NON-OPERATING REVENUES:</b>       |                      |                      |                                    |                                      |                                     |                                     |
| State appropriations                 |                      |                      |                                    |                                      |                                     |                                     |
| Education and general State support  | \$ 18,444,312        | \$ -                 | \$ 18,444,312                      | \$ 18,444,312                        | \$ 18,005,244                       | \$ 21,387,272                       |
| State group insurance                | -                    | 3,794,623            | 3,794,623                          | 3,794,623                            | 3,714,923                           | 3,567,536                           |
| State retirement match               | -                    | 1,331,323            | 1,331,323                          | 1,331,323                            | 1,310,376                           | 1,131,481                           |
| Ad valorem taxes                     |                      |                      |                                    |                                      |                                     |                                     |
| Taxes for maintenance and operations | 32,975,133           | -                    | 32,975,133                         | 32,975,133                           | 32,590,300                          | 31,173,460                          |
| Taxes for maintenance notes          | 1,676,939            | -                    | 1,676,939                          | 1,676,939                            | 1,765,459                           | 1,902,314                           |
| Taxes for general obligation bonds   | -                    | 11,016,036           | 11,016,036                         | 11,016,036                           | 10,779,040                          | 10,093,636                          |
| Federal revenue, non-operating       |                      | 34,467,732           | 34,467,732                         | 34,467,732                           | 31,578,235                          | 30,294,592                          |
| State revenue, non-operating         |                      | 1,495,196            | 1,495,196                          | 1,495,196                            | 1,428,980                           | 1,571,384                           |
| Gifts                                | 3,000                | 5,464                | 8,464                              | 8,464                                | 53,081                              | 107,500                             |
| Investment income                    | -                    | 43,430               | 43,430                             | 43,430                               | 26,250                              | 25,155                              |
| Total non-operating revenues         | <u>53,099,384</u>    | <u>52,153,804</u>    | <u>105,253,188</u>                 | <u>105,253,188</u>                   | <u>101,251,888</u>                  | <u>101,254,330</u>                  |
| <b>NON-OPERATING EXPENSES:</b>       |                      |                      |                                    |                                      |                                     |                                     |
| Interest on capital related debt     | -                    | (3,374,393)          | (3,374,393)                        | (3,374,393)                          | (4,155,029)                         | (4,052,509)                         |
| Interest on capital related debt-MTN | (505,290)            | -                    | (505,290)                          | (505,290)                            | (552,166)                           | (733,733)                           |
| Loss on disposal of capital assets   | -                    | (1,123,030)          | (1,123,030)                        | (1,123,030)                          | 607,080                             | (444)                               |
| Other non-operating expenses         | -                    | 190,725              | 190,725                            | 190,725                              | (634,000)                           | (41,596)                            |
| Total non-operating expenses         | <u>(505,290)</u>     | <u>(4,306,698)</u>   | <u>(4,811,988)</u>                 | <u>(4,811,988)</u>                   | <u>(4,734,115)</u>                  | <u>(4,828,282)</u>                  |
| Net non-operating revenues           | <u>\$ 52,594,094</u> | <u>\$ 47,847,106</u> | <u>\$ 100,441,200</u>              | <u>\$ 100,441,200</u><br>(Exhibit 2) | <u>\$ 96,517,773</u><br>(Exhibit 2) | <u>\$ 96,426,048</u><br>(Exhibit 2) |

**SAN ANTONIO COLLEGE**  
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**Schedule D**  
**Schedule of Net Position by Source and Availability**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                     | Detail by Source |                       |                                                         |              | Available for Current Operations |              |
|-------------------------------------|------------------|-----------------------|---------------------------------------------------------|--------------|----------------------------------|--------------|
|                                     | Unrestricted     | Restricted Expendable | Capital Assets<br>Net of Depreciation<br>& Related Debt | Total        | Yes                              | No           |
| Current:                            |                  |                       |                                                         |              |                                  |              |
| Unrestricted                        | \$ 4,435,168     | \$ -                  | \$ -                                                    | \$ 4,435,168 | \$ 4,435,168                     | \$ -         |
| Restricted                          | -                | 3,256,628             | -                                                       | 3,256,628    | -                                | 3,256,628    |
| Net investment in capital assets    | -                | -                     | 72,407,059                                              | 72,407,059   | -                                | 72,407,059   |
| Total net position, August 31, 2020 | 4,435,168        | 3,256,628             | 72,407,059                                              | 80,098,855   | 4,435,168                        | 75,663,687   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Total net position, August 31, 2019 | 3,991,511        | 3,099,443             | 67,034,221                                              | 74,125,175   | 3,991,511                        | 70,133,664   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY20   | 443,657          | 157,185               | 5,372,838                                               | 5,973,680    | 443,657                          | 5,530,023    |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |
| Total net position, August 31, 2018 | 3,673,711        | 1,998,594             | 58,737,679                                              | 64,409,984   | 3,673,711                        | 60,736,273   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY19   | \$ 317,800       | \$ 1,100,849          | \$ 8,296,542                                            | \$ 9,715,191 | \$ 317,800                       | \$ 9,397,391 |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |





ALAMO COLLEGES DISTRICT  
San Antonio College



**ALAMO COLLEGES DISTRICT**  
**San Antonio College**

Annual Financial Report

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alamo.edu

**ST. PHILIP'S COLLEGE**  
(A college of the Alamo Community College District)  
**San Antonio, Texas**

**Annual Financial Report**

**For the Years Ended  
August 31, 2020, 2019 and 2018**

**Prepared by:**  
**Finance and Fiscal Services Department**



**ST. PHILIP’S COLLEGE**  
(A college of the Alamo Community College District)

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## **Introductory Section**

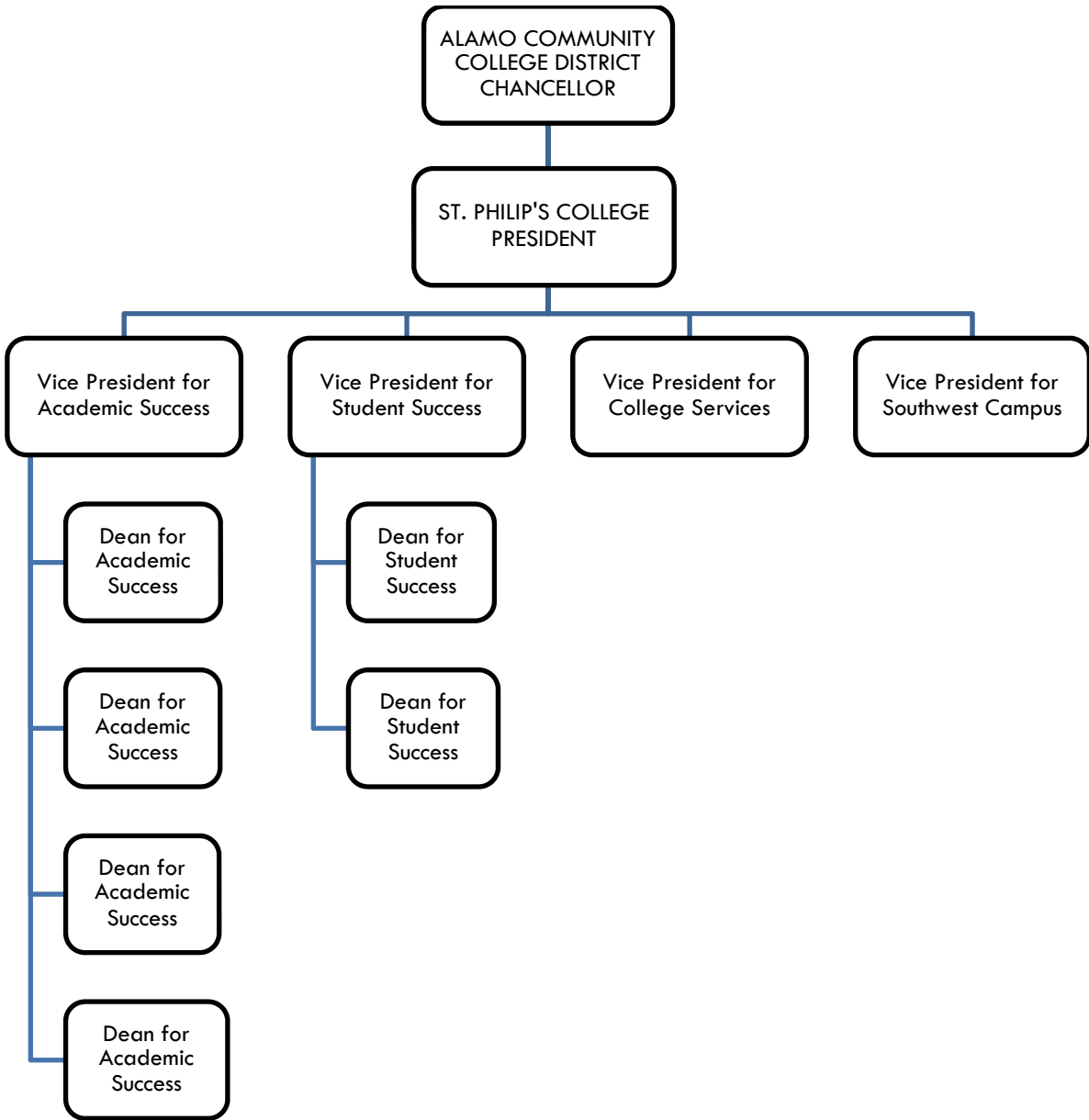


ALAMO COLLEGES DISTRICT  
St. Philip's College



**ST. PHILIP'S COLLEGE**  
(A college of the Alamo Community College District)

**ORGANIZATIONAL CHART**



# ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

## ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2020

### ELECTED OFFICIALS

| Member                  | Position            | City, State        | Term Expires |
|-------------------------|---------------------|--------------------|--------------|
| Marcelo Casillas        | Chairperson         | San Antonio, Texas | 2020         |
| Joe Alderete, Jr.       | Vice-Chairperson    | San Antonio, Texas | 2022         |
| Anna Uriegas Bustamante | Secretary           | San Antonio, Texas | 2022         |
| Joe Jesse Sanchez       | Assistant Secretary | San Antonio, Texas | 2020         |
| Dr. Gene Sprague        | Member of the Board | Helotes, Texas     | 2024         |
| Jose A. Macias, Jr.     | Member of the Board | Converse, Texas    | 2020         |
| Clint Kingsbery         | Member of the Board | San Antonio, Texas | 2026         |
| Dr. Yvonne Katz         | Member of the Board | San Antonio, Texas | 2024         |
| Roberto Zárate          | Member of the Board | San Antonio, Texas | 2024         |
| Darius Martin           | Student Trustee     | San Antonio, Texas | *            |

\*Appointed by Board for 1 year term; Non-voting member

### ADMINISTRATIVE OFFICIALS

|                             |                                                                 |
|-----------------------------|-----------------------------------------------------------------|
| Dr. Mike Flores             | Chancellor                                                      |
| Dr. Diane E. Snyder, CPA    | Vice Chancellor for Finance and Administration                  |
| Xavier D. Urrutia           | Interim Vice Chancellor of Economic and Workforce Development   |
| Ross Laughead               | General Counsel                                                 |
| Dr. Thomas S. Cleary        | Vice Chancellor for Planning, Performance & Information Systems |
| Dr. George Railey Jr.       | Vice Chancellor for Academic Success                            |
| Dr. Adelina Silva           | Vice Chancellor for Student Success                             |
| Sheila Marlow Due           | Executive Director of Institutional Advancement                 |
| Dr. Veronica Garcia         | President, Northeast Lakeview College                           |
| Dr. Ric Neal Baser          | President, Northwest Vista College                              |
| Dr. Robert Garza            | President, Palo Alto College                                    |
| Dr. Adena Loston            | President, St. Philip's College                                 |
| Dr. Robert Vela             | President, San Antonio College                                  |
| Pamela Ansboury, CPA, M.Ed. | Associate Vice Chancellor for Finance and Fiscal Services       |
| Patrick F. Vrba, Jr., CPA   | District Controller                                             |
| William G. Wullenjohn, Sr.  | District Director of Internal Audit                             |

# ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

## MISSION

St. Philip's College, founded in 1898, is a comprehensive public community college whose mission is to empower our diverse student population through educational achievement and career readiness. As a Historically Black College and Hispanic Serving Institution, St. Philip's College is a vital facet of the community, responding to the needs of a population rich in ethnic, cultural, and socio-economic diversity. St. Philip's College creates an environment fostering excellence in academic and technical achievement while expanding its commitment to opportunity and access.

## VISION

St. Philip's College will be the best in the nation in Student Success and Performance Excellence.

## VALUES

St. Philip's College is committed to building individual and collective character through the following set of shared values in order to fulfill our vision and mission.



STUDENTS FIRST



RESPECT FOR ALL



COMMUNITY-ENGAGED



CAN-DO SPIRIT



COLLABORATION



DATA-INFORMED



ALAMO COLLEGES DISTRICT  
St. Philip's College

## **Financial Section**



ALAMO COLLEGES DISTRICT  
St. Philip's College

## **Independent Accountant's Review Report**

To the Board of Trustees of  
St. Philip's College

We have reviewed the accompanying financial statements of St. Philip's College (the College), which comprise the Statements of Net Position as of August 31, 2018, 2019 and 2020, and the related Statements of Revenues, Expenses and Changes in Net Position and Statements of Cash Flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of College management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our reviews we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The Board of Trustees of  
St. Philip's College

### **Supplementary Information**

The accompanying schedules of operating revenues, operating expenses by object, non-operating revenues and expenses, and net position by source and availability (collectively, "the schedules") are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. This supplementary information has been subjected to the review procedures applied in our reviews of the basic financial statements. We are not aware of any material modifications that should be made to this supplementary information. We have not audited this supplementary information and do not express an opinion on such information.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
August 17, 2021



**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 1**

**Statements of Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                             | <u>2020</u>          | <u>2019</u>          | <u>2018</u>          |
|-------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>ASSETS</b>                                               |                      |                      |                      |
| Current assets:                                             |                      |                      |                      |
| Cash and cash equivalents                                   | \$ 10,482,798        | \$ 9,932,580         | \$ 7,510,356         |
| Restricted cash and cash equivalents                        | 4,437,457            | 1,203,965            | -                    |
| Accounts receivable, net of allowance for doubtful accounts | <u>2,234,822</u>     | <u>1,525,379</u>     | <u>1,286,248</u>     |
| Total current assets                                        | <u>17,155,077</u>    | <u>12,661,924</u>    | <u>8,796,604</u>     |
| Noncurrent assets:                                          |                      |                      |                      |
| Restricted cash and cash equivalents                        | 1,015,416            | 23,130,013           | 35,846,437           |
| Capital assets (net)                                        | <u>193,637,314</u>   | <u>162,837,596</u>   | <u>152,635,094</u>   |
| Total noncurrent assets                                     | <u>194,652,730</u>   | <u>185,967,609</u>   | <u>188,481,531</u>   |
| <b>TOTAL ASSETS</b>                                         | <u>211,807,807</u>   | <u>198,629,533</u>   | <u>197,278,135</u>   |
| <b>LIABILITIES</b>                                          |                      |                      |                      |
| Current liabilities:                                        |                      |                      |                      |
| Accounts payable                                            | 2,818,389            | 1,334,271            | 772,462              |
| Accrued liabilities                                         | 4,767,853            | 1,312,589            | 132,676              |
| Funds held for others                                       | 306,546              | 273,654              | 278,781              |
| Unearned income                                             | 4,802,575            | 5,744,581            | 4,805,737            |
| Current portion of noncurrent liabilities                   | <u>12,408,348</u>    | <u>6,941,223</u>     | <u>8,796,461</u>     |
| Total current liabilities                                   | <u>25,103,711</u>    | <u>15,606,318</u>    | <u>14,786,117</u>    |
| Noncurrent liabilities                                      | <u>104,570,918</u>   | <u>105,979,266</u>   | <u>112,920,489</u>   |
| <b>TOTAL LIABILITIES</b>                                    | <u>129,674,629</u>   | <u>121,585,584</u>   | <u>127,706,606</u>   |
| <b>NET POSITION</b>                                         |                      |                      |                      |
| Net investment in capital assets                            | 75,701,567           | 71,691,008           | 65,752,206           |
| Restricted for:                                             |                      |                      |                      |
| Expendable                                                  |                      |                      |                      |
| Student aid                                                 | 1,493,883            | 1,255,064            | 915,332              |
| Instructional programs                                      | 102,530              | 101,049              | 97,043               |
| Capital projects                                            | 375,483              | -                    | -                    |
| Unrestricted                                                | <u>4,459,715</u>     | <u>3,996,828</u>     | <u>2,806,948</u>     |
| <b>TOTAL NET POSITION</b>                                   | <u>\$ 82,133,178</u> | <u>\$ 77,043,949</u> | <u>\$ 69,571,529</u> |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 2**

**Statements of Revenues, Expenses and Changes in Net Position**  
**August 31, 2020, 2019 and 2018**

|                                                                                                      | 2020          | 2019          | 2018          |
|------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| <b>OPERATING REVENUES:</b>                                                                           |               |               |               |
| Tuition and fees (net of discounts of \$16,660,797;<br>\$16,388,667; and \$16,860,197, respectively) | \$ 9,779,490  | \$ 9,940,839  | \$ 9,615,813  |
| Grants and contracts                                                                                 | 6,970,836     | 4,679,669     | 3,853,578     |
| Auxiliary enterprises                                                                                | 601,758       | 734,299       | 737,013       |
| Other operating revenues                                                                             | 610,167       | 691,689       | 609,362       |
| Total operating revenues (Schedule A)                                                                | 17,962,251    | 16,046,496    | 14,815,766    |
| <b>OPERATING EXPENSES:</b>                                                                           |               |               |               |
| Instruction                                                                                          | 33,017,095    | 31,293,704    | 30,734,196    |
| Public Service                                                                                       | 122,268       | 131,131       | 132,678       |
| Academic support                                                                                     | 6,708,770     | 6,077,311     | 6,359,046     |
| Student services                                                                                     | 9,049,177     | 8,149,804     | 7,160,262     |
| Institutional support                                                                                | 8,247,467     | 6,422,718     | 6,631,920     |
| Operation and maintenance of plant                                                                   | 12,672,777    | 9,087,082     | 7,917,797     |
| Scholarships and fellowships                                                                         | 8,903,304     | 8,985,781     | 8,866,163     |
| Auxiliary enterprises                                                                                | 232,714       | 162,110       | 122,196       |
| Depreciation                                                                                         | 8,664,781     | 8,636,629     | 8,562,913     |
| Total operating expenses (Schedule B)                                                                | 87,618,353    | 78,946,270    | 76,487,171    |
| Operating loss                                                                                       | (69,656,102)  | (62,899,774)  | (61,671,405)  |
| <b>NON-OPERATING REVENUES/(EXPENSES):</b>                                                            |               |               |               |
| State appropriations                                                                                 | 17,983,615    | 15,995,850    | 15,735,129    |
| Ad valorem taxes                                                                                     |               |               |               |
| Taxes for maintenance and operations                                                                 | 31,227,827    | 31,225,595    | 28,167,937    |
| Taxes for maintenance notes                                                                          | 1,588,080     | 1,691,531     | 1,718,907     |
| Taxes for general obligation bonds                                                                   | 10,432,316    | 10,327,676    | 9,120,484     |
| Federal grants, non-operating                                                                        | 16,588,447    | 15,019,869    | 13,786,087    |
| State grants, non-operating                                                                          | 553,037       | 609,556       | 696,490       |
| Gifts                                                                                                | 403,435       | 2,305         | 12,050        |
| Investment income                                                                                    | 18,669        | 14,311        | 8,881         |
| Interest on capital-related debt                                                                     | (3,451,124)   | (4,180,439)   | (4,031,398)   |
| Other non-operating expenses                                                                         | (598,971)     | (334,060)     | (268,548)     |
| Net non-operating revenues (Schedule C)                                                              | 74,745,331    | 70,372,194    | 64,946,019    |
| Increase in net position                                                                             | 5,089,229     | 7,472,420     | 3,274,614     |
| <b>NET POSITION:</b>                                                                                 |               |               |               |
| Net position - beginning of year                                                                     | 77,043,949    | 69,571,529    | 66,296,915    |
| Net position - end of year (Schedule D)                                                              | \$ 82,133,178 | \$ 77,043,949 | \$ 69,571,529 |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018**

|                                                                                   | <u>2020</u>          | <u>2019</u>          | <u>2018</u>          |
|-----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                       |                      |                      |                      |
| Receipts from students and other customers                                        | \$ 8,927,080         | \$ 11,474,221        | \$ 10,299,958        |
| Receipts from grants and contracts                                                | 3,442,076            | 3,225,033            | 3,025,026            |
| Other receipts                                                                    | 610,167              | 691,689              | 609,362              |
| Payments to or on behalf of employees                                             | (46,710,265)         | (43,017,253)         | (42,373,707)         |
| Payments to suppliers for goods and services                                      | (19,072,843)         | (14,770,790)         | (13,508,428)         |
| Payments for scholarships and fellowships                                         | <u>(8,903,304)</u>   | <u>(8,985,781)</u>   | <u>(8,866,163)</u>   |
| Net cash used by operating activities                                             | <u>(61,707,089)</u>  | <u>(51,382,881)</u>  | <u>(50,813,952)</u>  |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>                           |                      |                      |                      |
| Receipts from state appropriations                                                | 14,549,465           | 12,641,440           | 12,652,876           |
| Receipts from ad valorem taxes                                                    | 31,227,827           | 31,225,595           | 28,167,937           |
| Receipts from non-operating federal and state revenue                             | 17,141,484           | 15,629,425           | 14,482,577           |
| Receipts from gifts and grants (other than capital)                               | 435                  | 2,305                | 10,000               |
| Receipts from Federal loans for students                                          | 3,655,352            | 3,835,652            | 4,288,217            |
| Payment for Federal loans issued to students                                      | (3,611,590)          | (3,803,519)          | (4,287,590)          |
| Receipts (payments) from/(to) student organizations and other agency transactions | <u>32,892</u>        | <u>(5,127)</u>       | <u>22,900</u>        |
| Net cash provided by noncapital financing activities                              | <u>62,995,865</u>    | <u>59,525,771</u>    | <u>55,336,917</u>    |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                   |                      |                      |                      |
| Proceeds on issuance of capital debt                                              | 11,000,000           | -                    | 33,000,000           |
| Receipts from ad valorem taxes for debt service                                   | 12,020,396           | 12,019,207           | 10,839,391           |
| Receipts from capital grant contracts, grants and gifts                           | 3,690,717            | 1,323,133            | 3,022,513            |
| Payments for capital assets acquisition and construction of capital assets        | (35,957,098)         | (17,612,876)         | (5,875,180)          |
| Payments on capital debt - principal                                              | (6,941,223)          | (8,796,461)          | (5,451,578)          |
| Payments on capital debt - interest                                               | <u>(3,451,124)</u>   | <u>(4,180,439)</u>   | <u>(4,031,398)</u>   |
| Net cash (used)/provided by capital and related financing activities              | <u>(19,638,332)</u>  | <u>(17,247,436)</u>  | <u>31,503,748</u>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                       |                      |                      |                      |
| Interest on investments                                                           | <u>18,669</u>        | <u>14,311</u>        | <u>8,881</u>         |
| Net cash provided by investing activities                                         | <u>18,669</u>        | <u>14,311</u>        | <u>8,881</u>         |
| <b>INCREASE IN CASH AND CASH EQUIVALENTS</b>                                      | <u>(18,330,887)</u>  | <u>(9,090,235)</u>   | <u>36,035,594</u>    |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>                               | <u>34,266,558</u>    | <u>43,356,793</u>    | <u>7,321,199</u>     |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>                                     | <u>\$ 15,935,671</u> | <u>\$ 34,266,558</u> | <u>\$ 43,356,793</u> |

The accompanying notes are an integral part of these financial statements.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**  
**EXHIBIT 3**

**Statements of Cash Flows**  
**August 31, 2020, 2019 and 2018 (continued)**

| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH</b>                               | <u>2020</u>             | <u>2019</u>             | <u>2018</u>             |
|-----------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| <b>USED BY OPERATING ACTIVITIES:</b>                                              |                         |                         |                         |
| Operating loss                                                                    | \$ (69,656,102)         | \$ (62,899,774)         | \$ (61,671,405)         |
| Adjustments to reconcile operating loss to net cash used by operating activities: |                         |                         |                         |
| Depreciation expense                                                              | 8,664,781               | 8,636,629               | 8,562,913               |
| Receipts from capital grant contracts, grants and gifts                           | (3,528,760)             | (1,454,636)             | (828,552)               |
| Non-cash state appropriations - on-behalf payments                                | 3,434,150               | 3,354,410               | 3,082,253               |
| Changes in assets and liabilities:                                                |                         |                         |                         |
| Accounts receivable                                                               | (512,162)               | (139,761)               | (47,260)                |
| Accounts payable                                                                  | 833,010                 | 181,407                 | 93,707                  |
| Unearned income                                                                   | (942,006)               | 938,844                 | (5,608)                 |
| Net cash used by operating activities                                             | <u>\$ (61,707,089)</u>  | <u>\$ (51,382,881)</u>  | <u>\$ (50,813,952)</u>  |
| <br><b>SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:</b>             |                         |                         |                         |
| <br>State on-behalf payments                                                      | <br><u>\$ 3,434,150</u> | <br><u>\$ 3,354,410</u> | <br><u>\$ 3,082,253</u> |
| <br>Gifts of depreciable and non-depreciable assets                               | <br><u>\$ 3,000</u>     | <br><u>\$ -</u>         | <br><u>\$ 2,050</u>     |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**1. REPORTING ENTITY**

St. Philip's College (the College), established in 1898, is one of the five colleges of the Alamo Community College District (Alamo Colleges District or the District) serving the educational needs of Bexar County and surrounding communities.

The College, as a member of the Alamo Colleges District, administers and provides educational services using the funds provided to or generated by it. The College directs its own budget allocation, as approved by the Board of Trustees of the Alamo Colleges District, and makes decisions regarding educational activities including the development of curriculum, the delivery of educational support services and the hiring of faculty and staff under the Alamo Colleges District's guidelines. Certain assets, liabilities and net position attributable to the College's operations are designated separately in the District's books or are allocated for the basis of reporting at the College level. The College has no separate legal authority to enter into debt, make investments, acquire capital assets, assess or collect taxes or otherwise engage in activities as a separate legal entity. These activities are conducted and reported at the District level on behalf of the entire District and are under the direction of the Chancellor, the administration and/or Board of Trustees of the Alamo Colleges District. The accompanying financial statements present the net position and changes in net position and cash flows of the College. These financial statements are not intended to present the financial position or the change in financial position or cash flows of the District.

The Alamo Colleges District is considered to be a special purpose, primary government. While the Alamo Colleges District receives funding from local, state and federal sources and must comply with the spending, reporting and recordkeeping requirements of these entities, it is not a component unit of any other governmental entity. The Alamo Colleges District issues a Comprehensive Annual Financial Report that includes the District operations, as well as the operations of its five-member colleges. The Alamo Community College District was established in 1945 in accordance with the laws of the State of Texas. It serves the educational needs of Bexar County and surrounding communities through its colleges and educational centers. The District supports five colleges including San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges* for fiscal year 2020. For financial reporting purposes St. Philip's College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

The financial statements are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB) and comply with reporting requirements as set by the Texas Higher Education Coordinating Board (THECB). The financial statements of the College have been prepared on the accrual basis, whereby all revenues are recorded when earned, and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

Budgetary Data

Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenses for the fiscal year beginning September 1. The District's Board of Trustees adopts the annual budget, which is prepared on the accrual basis of accounting for operating funds and available resources for construction and renewal funds. Copies of the District's approved budget and subsequent amendments must be filed with the THECB, Legislative Budget Board, Legislative Reference Library and Governor's Office of Budget and Planning by December 1. The budget documents include the College's information for tuition and other revenue, student contact hours, state appropriation allocation distribution, expenses and personnel, as well as other information.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits related to operations and agency accounts or amounts held for others with original maturities of less than three months.

Restricted Cash and Cash Equivalents

Cash and cash equivalents that are externally restricted as to their use are classified as noncurrent assets in the Statements of Net Position. This category includes unexpended cash balances restricted by donors or other outside agencies for specific purposes; gifts whose donors have placed limitations on their use; grants from private or governmental sources; bond proceeds; and other sponsored funds.

Accounts Receivable

Accounts receivable are recorded at the invoiced amounts. The allowance for doubtful accounts is management's best estimate of the amount of probable credit losses and is determined based on historical collectability. Account balances are written-off against the allowance when it is probable the receivable will not be recovered.

Capital Assets

Assets meeting the applicable capitalization threshold with useful lives extending beyond one year are recorded at cost on the date of acquisition. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, donated capital assets are stated at acquisition value, defined as the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Infrastructure and land improvements which significantly add value or extend the useful life of the structure are capitalized. The costs of normal maintenance and repairs are charged to operating expense in the year the expense is incurred.

The straight-line method is used for depreciating assets over their useful lives. Depreciation begins in the following year after capitalization except for equipment, which is prorated in the first year the asset was placed in service. The table below lists the capitalization thresholds and useful lives for each asset category:

| Class of Asset                           | Capitalization<br>Threshold | Useful Life<br>(Years) | Salvage<br>Value |
|------------------------------------------|-----------------------------|------------------------|------------------|
| Land                                     | \$ 5,000                    | Not depreciated        | -                |
| Land improvements (except tennis courts) | 100,000                     | 20                     | -                |
| Tennis courts                            | 10,000                      | 7                      | -                |
| Buildings                                | 100,000                     | 40                     | 10%              |
| Building improvements                    | 100,000                     | 20                     | -                |
| Portable buildings                       | 10,000                      | 10                     | 10%              |
| Furniture, machinery and equipment       | 5,000                       | 5-10                   | -                |
| Infrastructure                           | 100,000                     | 20                     | 10%              |
| Software                                 | 5,000                       | 5                      | -                |
| Library materials                        | All                         | 15                     | -                |
| Works of art/historical treasures        | 5,000                       | Not depreciated        | -                |
|                                          |                             | Shorter of lease       |                  |
| Leasehold improvements                   | 10,000                      | or useful life         | -                |
| Technology systems                       | 50,000                      | 5                      | -                |

Compensable Absences

The College is not a separate legal entity and therefore all College personnel are employees of the District. As such, employee benefits are administered and recorded at the District level and are considered the obligations of the District and are not allocated to the College. Employee annual leave is accrued as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Self-Insurance

The District is self-insured for a portion of workers' compensation losses. A liability representing the self-insured portion of workers' compensation losses is recorded at the District level for the estimated amount of eventual loss which will be incurred on claims arising prior to the end of the fiscal year including incurred but not reported claims.

Net Position

*Net Investment in Capital Assets*

This category represents the total investment in capital assets used primarily by the College, net of related outstanding debt used to acquire or construct those assets and accumulated depreciation related to those capital assets.

*Restricted Net Position, Expendable*

Legal or contractual obligations require this portion to be spent in accordance with external restrictions.

*Unrestricted Net Position*

These are resources that are not subject to external restrictions and may be used at the discretion of the governing board for any lawful purpose of the College.

Operating and Non-operating Revenues

The College distinguishes operating and non-operating revenues and follows the District's method of reporting as a Business-Type Activity (BTA) and as a single, proprietary fund. Operating revenues generally result from providing services in connection with the principal ongoing operations. The principal operating revenues are student tuition and fees net of scholarship discounts and allowances, federal and private grants and contracts, auxiliary enterprises revenue (such as campus access fees and bookstore commissions) and other revenues of a similar nature.

The major non-operating revenues are state appropriations, ad valorem property tax collections and federal financial aid through Title IV Higher Education Act grants. The amount of state appropriations allocated to the College is based on student contact hours generated. This is similar to the method the State of Texas uses to allocate appropriations to the District on a biennium basis. State appropriations may not be used for construction of facilities or for repairs and renovation of those facilities. The amount of ad valorem taxes allocated to the College in collaboration with the District is based on two variables: debt service requirements by the College on allocated debt and District support determined by the budget process for College operations.

Revenue Recognition and Unearned Income

Tuition and fee revenues are recorded when earned. Unrestricted tuition and fees and other revenues related to the upcoming fall semester that are received prior to September 1 are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements have been met. Unrestricted unearned charges have been netted against unearned income. Restricted charges where all obligations have been fulfilled are treated as expenses in the period incurred.

Tuition Discounting

*Texas Public Education Grants*

Certain tuition amounts are required to be set aside for use as scholarships by qualifying students. These amounts, called the Texas Public Education Grant, are shown with tuition and fee revenue as a separate set aside amount (Texas Education Code §56.033). When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

*Title IV Higher Education Act (HEA) Program Funds*

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. When the award is used for purposes other than tuition and fees, the amount is recorded as a scholarship expense.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. When these awards are used for purposes other than tuition and fees, the amounts are recorded as scholarship expense.

Operating and Non-operating Expenses

Operating expenses include the cost of providing instruction, academic support, student services, operation and maintenance of plant and depreciation on capital assets. Expenses related to non-operating federal revenues are reported as operating expenses, either as tuition discounts (if applied to tuition) or as scholarship expenses. The major non-operating expenses are interest on capital-related debt and capital expenses associated with bond proceeds which fall below the capitalization thresholds.

Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources, the expense is first applied against restricted resources and then against unrestricted resources.

Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions. Estimates have been used in the allocation of tax revenues, portions of fringe benefits, and depreciation expense. These estimates affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Pronouncements

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The College early implemented the requirements of this Statement during fiscal year 2020 and have expensed all interest costs related to construction projects during the fiscal year in accordance with the Statement. Retrospective application was not required.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This Statement postponed the effective dates of certain provisions contained in the following pronouncements by one year: Statement Nos. 83, 84, 88, 89, 90, 91, 92, & 93. Statement No. 95 postponed the effective date of GASB Statement No. 87 by 18 months. By providing governments with sufficient time to apply the authoritative guidance addressed in this Statement will help to safeguard the reliability of their financial statements. The requirements of this Statement are effective immediately, and have been applied by the College to the respective Statements.

Pending Pronouncements

The following GASB pronouncements have been issued but not yet implemented by the College:

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria is generally on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. The College does not expect the provisions of this Statement to have a material effect on its financial statements.



**ST. PHILIP'S COLLEGE**  
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**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model and requires notes to financial statements related to the timing, significance and purpose of a government's leasing arrangements. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2019, but GASB Statement No. 95 postponed the effective date by 18 months to reporting periods beginning after June 15, 2020.

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations. The requirements of the Statement should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2018, but GASB Statement No. 95 postponed the effective date by 12 months to reporting periods beginning after December 15, 2019.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The requirements of this statement were originally effective for periods beginning after December 15, 2020 but the effective date was postponed to reporting periods beginning after December 15, 2019, due to the implementation of GASB Statement No. 95. Earlier application is encouraged.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The requirements in paragraph 4 related to the effective date of Statement 87 were originally effective upon issuance under Statement No. 92, but GASB 87 was postponed by the implementation of GASB 95 to become effective for reporting periods beginning after June 15, 2020. The requirements related to intra-entity transfers of assets addressed in paragraph 6 were effective immediately under GASB 92 but were postponed due to the implementation of GASB 95 to reporting periods for fiscal years beginning after June 15, 2021. The requirements related to the applicability of Statements 73 and 74 in paragraph 7 were originally effective for fiscal years beginning after June 15, 2020 but were postponed to reporting periods beginning after June 15, 2021 by GASB 95. The requirements in paragraphs 8 and 9 related to application of Statement 84 to postemployment benefit arrangements and those in paragraph 12 related to nonrecurring fair value measurements of asset or liabilities are effective for reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition in paragraph 10 are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020. Earlier application is encouraged and is permitted by topic.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications resulting from global reference rate reform, especially since the London Interbank Offered Rate (LIBOR) is expected to cease to exist in its current form at the end of 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. The removal of LIBOR as an appropriate benchmark interest rate was to have been effective for reporting periods ending after December 31, 2021, but GASB Statement No. 95 postponed the effective date of this portion of the Statement to periods ending after December 31, 2022. All other requirements of this Statement were to have been effective for reporting periods beginning after June 15, 2020, but GASB Statement No. 95 postponed the requirements of this Statement to be effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In May 2020, GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government and end users (governments). The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The College has not yet completed the process of evaluating the impact of GASB Statements Nos. 87, 90, 91, 92, 93, 94, 96 and 97 on its future financial statements.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**3. CASH AND CASH EQUIVALENTS**

Total cash and cash equivalents at August 31, 2020, 2019 and 2018 were \$15,935,671, \$34,266,558 and \$43,356,793, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level between 105% and 115% in U.S. Treasuries and Government Securities held in the District's name.

**4. CAPITAL ASSETS**

Capital assets activity for the year ended August 31, 2020 was as follows:

|                                                    | Balance<br>9/1/2019 | Increases     | Decreases     | Balance<br>8/31/2020 |
|----------------------------------------------------|---------------------|---------------|---------------|----------------------|
| <u>Not Depreciated:</u>                            |                     |               |               |                      |
| Land                                               | \$ 6,183,345        | \$ -          | \$ -          | \$ 6,183,345         |
| Works of Art                                       | 119,250             | -             | -             | 119,250              |
| Construction in Progress                           | 19,256,149          | 20,114,414    | 14,673,738    | 24,696,825           |
| Subtotal                                           | 25,558,744          | 20,114,414    | 14,673,738    | 30,999,420           |
| <u>Subject to Depreciation:</u>                    |                     |               |               |                      |
| Buildings and building improvements                | 206,907,739         | 30,568,299    | -             | 237,476,038          |
| Other real estate improvements                     | 28,704,717          | 2,746,331     | -             | 31,451,048           |
| Total buildings and other real estate improvements | 235,612,456         | 33,314,630    | -             | 268,927,086          |
| Software                                           | 60,319              | -             | -             | 60,319               |
| Furniture, Machinery, and Equipment                | 14,900,120          | 712,334       | 176,809       | 15,435,645           |
| Library Books                                      | 4,542,891           | 1,626         | -             | 4,544,517            |
| Total buildings and other capital assets           | 255,115,786         | 34,028,590    | 176,809       | 288,967,567          |
| <u>Accumulated Depreciation:</u>                   |                     |               |               |                      |
| Buildings and building improvements                | 84,302,241          | 7,193,728     | -             | 91,495,969           |
| Other real estate improvements                     | 16,404,118          | 653,482       | -             | 17,057,600           |
| Total buildings and other real estate improvements | 100,706,359         | 7,847,210     | -             | 108,553,569          |
| Software                                           | 44,611              | 7,308         | -             | 51,919               |
| Furniture, Machinery, and Equipment                | 12,703,067          | 756,153       | 172,042       | 13,287,178           |
| Library Books                                      | 4,382,897           | 54,110        | -             | 4,437,007            |
| Total accumulated depreciation                     | 117,836,934         | 8,664,781     | 172,042       | 126,329,673          |
| Net capital assets                                 | \$ 162,837,596      | \$ 45,478,223 | \$ 14,678,505 | \$ 193,637,314       |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2019 was as follows:

|                                                    | Balance<br>9/1/2018 | Increases     | Decreases  | Balance<br>8/31/2019 |
|----------------------------------------------------|---------------------|---------------|------------|----------------------|
| <u>Not Depreciated:</u>                            |                     |               |            |                      |
| Land                                               | \$ 6,183,345        | \$ -          | \$ -       | \$ 6,183,345         |
| Works of Art                                       | 119,250             | -             | -          | 119,250              |
| Construction in Progress                           | 1,137,187           | 18,118,962    | -          | 19,256,149           |
| Subtotal                                           | 7,439,782           | 18,118,962    | -          | 25,558,744           |
| <u>Subject to Depreciation:</u>                    |                     |               |            |                      |
| Buildings and building improvements                | 206,723,168         | 184,571       | -          | 206,907,739          |
| Other real estate improvements                     | 28,704,717          | -             | -          | 28,704,717           |
| Total buildings and other real estate improvements | 235,427,885         | 184,571       | -          | 235,612,456          |
| Software                                           | 60,319              | -             | -          | 60,319               |
| Furniture, Machinery, and Equipment                | 14,526,533          | 530,850       | 157,263    | 14,900,120           |
| Library Books                                      | 4,661,642           | 2,206         | 120,957    | 4,542,891            |
| Total buildings and other capital assets           | 254,676,379         | 717,627       | 278,220    | 255,115,786          |
| <u>Accumulated Depreciation:</u>                   |                     |               |            |                      |
| Buildings and building improvements                | 77,112,772          | 7,189,469     | -          | 84,302,241           |
| Other real estate improvements                     | 15,750,636          | 653,482       | -          | 16,404,118           |
| Total buildings and other real estate improvements | 92,863,408          | 7,842,951     | -          | 100,706,359          |
| Software                                           | 34,211              | 10,400        | -          | 44,611               |
| Furniture, Machinery, and Equipment                | 12,147,837          | 715,035       | 159,805    | 12,703,067           |
| Library Books                                      | 4,435,611           | 68,243        | 120,957    | 4,382,897            |
| Total accumulated depreciation                     | 109,481,067         | 8,636,629     | 280,762    | 117,836,934          |
| Net capital assets                                 | \$ 152,635,094      | \$ 10,199,960 | \$ (2,542) | \$ 162,837,596       |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**4. CAPITAL ASSETS (continued)**

Capital assets activity for the year ended August 31, 2018 was as follows:

|                                                    | Balance<br>9/1/2017 | Increases      | Decreases | Balance<br>8/31/2018 |
|----------------------------------------------------|---------------------|----------------|-----------|----------------------|
| <u>Not Depreciated:</u>                            |                     |                |           |                      |
| Land                                               | \$ 6,183,345        | \$ -           | \$ -      | \$ 6,183,345         |
| Works of Art                                       | 119,250             | -              | -         | 119,250              |
| Construction in Progress                           | -                   | 1,137,187      | -         | 1,137,187            |
| Subtotal                                           | 6,302,595           | 1,137,187      | -         | 7,439,782            |
| <u>Subject to Depreciation:</u>                    |                     |                |           |                      |
| Buildings and building improvements                | 205,023,323         | 1,699,845      | -         | 206,723,168          |
| Other real estate improvements                     | 28,332,293          | 372,424        | -         | 28,704,717           |
| Total buildings and other real estate improvements | 233,355,616         | 2,072,269      | -         | 235,427,885          |
| Software                                           | 60,319              | -              | -         | 60,319               |
| Furniture, Machinery, and Equipment                | 12,939,537          | 1,677,213      | 90,217    | 14,526,533           |
| Library Books                                      | 4,658,839           | 2,803          | -         | 4,661,642            |
| Total buildings and other capital assets           | 251,014,311         | 3,752,285      | 90,217    | 254,676,379          |
| <u>Accumulated Depreciation:</u>                   |                     |                |           |                      |
| Buildings and building improvements                | 70,008,295          | 7,104,477      | -         | 77,112,772           |
| Other real estate improvements                     | 15,113,009          | 637,627        | -         | 15,750,636           |
| Total buildings and other real estate improvements | 85,121,304          | 7,742,104      | -         | 92,863,408           |
| Software                                           | 23,811              | 10,400         | -         | 34,211               |
| Furniture, Machinery, and Equipment                | 11,512,296          | 725,758        | 90,217    | 12,147,837           |
| Library Books                                      | 4,350,960           | 84,651         | -         | 4,435,611            |
| Total accumulated depreciation                     | 101,008,371         | 8,562,913      | 90,217    | 109,481,067          |
| Net capital assets                                 | \$ 156,308,535      | \$ (3,673,441) | \$ -      | \$ 152,635,094       |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**5. NONCURRENT LIABILITIES**

Noncurrent liabilities include the College's allocated portion of the District's general obligation bonds, maintenance tax notes and combined fee revenue bonds reported below based on the Board-approved construction projects for the College. The District is the financial obligor for repayment of these obligations from College tuition and fee revenues, and allocated assessed property taxes. Because all employees of the College are District employees and the District has the legal obligation to fund the long-term pension and OPEB benefits of its employees, the net pension liability and net OPEB liability for all of the College's employees are recorded in the District's financial statements.

As of August 31, 2020, noncurrent liabilities are \$104,570,918 with activity for the fiscal year as follows:

| Bonds and Tax Notes Payable (in thousands) |                     |           |            |                      |                 |
|--------------------------------------------|---------------------|-----------|------------|----------------------|-----------------|
|                                            | Balance<br>9/1/2019 | Additions | Reductions | Balance<br>8/31/2020 | Current Portion |
| Bonds and tax notes payable                |                     |           |            |                      |                 |
| General obligation bonds                   | \$ 112,921          | \$ -      | \$ 6,941   | \$ 105,980           | \$ 5,721        |
| Maintenance tax notes                      | -                   | 11,000    | -          | 11,000               | 6,687           |
| Total                                      | \$ 112,921          | \$ 11,000 | \$ 6,941   | \$ 116,980           | \$ 12,408       |

As of August 31, 2019, noncurrent liabilities are \$105,979,266 with activity for the fiscal year as follows:

| Bonds and Tax Notes Payable (in thousands) |                     |           |            |                      |                 |
|--------------------------------------------|---------------------|-----------|------------|----------------------|-----------------|
|                                            | Balance<br>9/1/2018 | Additions | Reductions | Balance<br>8/31/2019 | Current Portion |
| Bonds and tax notes payable                |                     |           |            |                      |                 |
| General obligation bonds                   | \$ 121,717          | \$ -      | \$ 8,796   | \$ 112,921           | \$ 6,941        |
| Total                                      | \$ 121,717          | \$ -      | \$ 8,796   | \$ 112,921           | \$ 6,941        |

As of August 31, 2018, noncurrent liabilities are \$112,920,489 with activity for the fiscal year as follows:

| Bonds and Tax Notes Payable (in thousands) |                     |           |            |                      |                 |
|--------------------------------------------|---------------------|-----------|------------|----------------------|-----------------|
|                                            | Balance<br>9/1/2017 | Additions | Reductions | Balance<br>8/31/2018 | Current Portion |
| Bonds and tax notes payable                |                     |           |            |                      |                 |
| General obligation bonds                   | \$ 94,169           | \$ 33,000 | \$ 5,452   | \$ 121,717           | \$ 8,796        |
| Total                                      | \$ 94,169           | \$ 33,000 | \$ 5,452   | \$ 121,717           | \$ 8,796        |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**6. DEBT**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations from tuition and fee revenues and assessed property taxes. The College reports an allocation of noncurrent liabilities, the current portion of long-term debt and debt service based on the level of expenses included in the budget documents prepared before the funding of each bond or note.

Debt service requirements (in thousands) at August 31, 2020 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |               | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|---------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest      | Principal         | Interest         |
| 2021                                 | \$ 5,721                 | \$ 4,928         | \$ 6,687              | \$ 434        | \$ 12,408         | \$ 5,362         |
| 2022                                 | 6,759                    | 4,636            | 3,457                 | 100           | 10,216            | 4,736            |
| 2023                                 | 7,065                    | 4,330            | 856                   | 17            | 7,921             | 4,347            |
| 2024                                 | 7,411                    | 3,986            | -                     | -             | 7,411             | 3,986            |
| 2025                                 | 7,116                    | 3,641            | -                     | -             | 7,116             | 3,641            |
| 2026-2030                            | 29,211                   | 13,507           | -                     | -             | 29,211            | 13,507           |
| 2031-2035                            | 26,520                   | 7,494            | -                     | -             | 26,520            | 7,494            |
| 2036-2040                            | 14,009                   | 1,762            | -                     | -             | 14,009            | 1,762            |
| 2041-2042                            | 2,168                    | 145              | -                     | -             | 2,168             | 145              |
| <b>TOTAL</b>                         | <b>\$ 105,980</b>        | <b>\$ 44,429</b> | <b>\$ 11,000</b>      | <b>\$ 551</b> | <b>\$ 116,980</b> | <b>\$ 44,980</b> |

Debt service requirements (in thousands) at August 31, 2019 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |             | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|-------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest    | Principal         | Interest         |
| 2020                                 | \$ 6,941                 | \$ 3,959         | \$ -                  | \$ -        | \$ 6,941          | \$ 3,959         |
| 2021                                 | 5,721                    | 4,928            | -                     | -           | 5,721             | 4,928            |
| 2022                                 | 6,759                    | 4,636            | -                     | -           | 6,759             | 4,636            |
| 2023                                 | 7,065                    | 4,330            | -                     | -           | 7,065             | 4,330            |
| 2024                                 | 7,411                    | 3,986            | -                     | -           | 7,411             | 3,986            |
| 2025-2029                            | 31,605                   | 14,966           | -                     | -           | 31,605            | 14,966           |
| 2030-2034                            | 25,448                   | 8,667            | -                     | -           | 25,448            | 8,667            |
| 2035-2039                            | 18,788                   | 2,629            | -                     | -           | 18,788            | 2,629            |
| 2040-2042                            | 3,183                    | 287              | -                     | -           | 3,183             | 287              |
| <b>TOTAL</b>                         | <b>\$ 112,921</b>        | <b>\$ 48,388</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 112,921</b> | <b>\$ 48,388</b> |

Debt service requirements (in thousands) at August 31, 2018 were as follows:

| For the Year<br>Ending<br>August 31, | General Obligation Bonds |                  | Maintenance Tax Notes |             | TOTAL BONDS       |                  |
|--------------------------------------|--------------------------|------------------|-----------------------|-------------|-------------------|------------------|
|                                      | Principal                | Interest         | Principal             | Interest    | Principal         | Interest         |
| 2019                                 | \$ 8,796                 | \$ 4,181         | \$ -                  | \$ -        | \$ 8,796          | \$ 4,181         |
| 2020                                 | 6,941                    | 3,959            | -                     | -           | 6,941             | 3,959            |
| 2021                                 | 5,721                    | 4,928            | -                     | -           | 5,721             | 4,928            |
| 2022                                 | 6,759                    | 4,636            | -                     | -           | 6,759             | 4,636            |
| 2023                                 | 7,065                    | 4,330            | -                     | -           | 7,065             | 4,330            |
| 2024-2028                            | 34,501                   | 16,561           | -                     | -           | 34,501            | 16,561           |
| 2029-2033                            | 24,429                   | 9,789            | -                     | -           | 24,429            | 9,789            |
| 2034-2038                            | 23,352                   | 3,712            | -                     | -           | 23,352            | 3,712            |
| 2039-2042                            | 4,153                    | 473              | -                     | -           | 4,153             | 473              |
| <b>TOTAL</b>                         | <b>\$ 121,717</b>        | <b>\$ 52,569</b> | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ 121,717</b> | <b>\$ 52,569</b> |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**7. BOND AND TAX NOTES PAYABLE**

The College is not a separate legal entity and therefore cannot issue debt. Debt is issued by the District, who is the financial obligor and ultimately responsible for repayment of these obligations. The College reports its allocated portion of bonds and tax notes payable that are used to fund construction and other capital projects of the College in order to carry out its mission.

Bond issuances are supported by planned construction and/or renovation projects. These planned projects become capital budgeted expenses and are approved by the Board and form the basis of the allocation of capital funding and debt to St. Philip's College. The portion of project expenses for each listed bond issuance that have been budgeted by the Board for the College are disclosed in the table below. As bond issuances are paid off, the layer of budget related to that bond issuance is removed from the budgeted expenses for the College by the Board.

Bonds and tax notes payable associated with the College as of August 31, 2020, 2019 and 2018 were as follows:

|                                                                                                                                                                                                   |                                                                                                                                                                             |                              |                        | District Balances       |                         |                         |                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------|-------------------------|-------------------------|-------------------------|----------------------------------------|
| Series                                                                                                                                                                                            | Instrument Type and Purpose                                                                                                                                                 | Amount Issued and Authorized | Current Interest Rates | Balance August 31, 2020 | Balance August 31, 2019 | Balance August 31, 2018 | Budgeted Expenses for College by Board |
| General Obligation Bonds (Repayment source - Ad valorem taxes)                                                                                                                                    |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| 2007                                                                                                                                                                                              | Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.                                                                                   | \$271,085,000                | 4.5%                   | \$ 15,760,000           | \$ 37,410,000           | \$ 37,410,000           | \$ 72,327,115                          |
| 2007A                                                                                                                                                                                             | Construct, renovate, acquire and equip new and existing facilities. Dated July 15, 2007.                                                                                    | 63,490,000                   | 4.75%                  | -                       | 5,600,000               | 5,600,000               |                                        |
| 2012                                                                                                                                                                                              | Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.                                                                  | 74,110,000                   | 3.5% - 5.0%            | 74,110,000              | 74,110,000              | 74,110,000              |                                        |
| 2016                                                                                                                                                                                              | Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.                                                                              | 72,065,000                   | 3.5% - 5.0%            | 52,355,000              | 54,535,000              | 56,630,000              |                                        |
| 2017                                                                                                                                                                                              | Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017. | 258,940,000                  | 3.0% - 5.0%            | 204,470,000             | 216,300,000             | 249,885,000             | 33,000,000                             |
| Maintenance Tax Notes (Repayment source - Ad valorem taxes)                                                                                                                                       |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| 2020                                                                                                                                                                                              | Renovate and repair existing District facilities. Dated January 28, 2020.***                                                                                                | \$ 48,475,000                | 3.0% - 4.0%            | \$ 48,475,000           | \$ -                    |                         | \$ 11,000,000                          |
|                                                                                                                                                                                                   | Total Bonds that the College has an Allocation                                                                                                                              | \$788,165,000                |                        | \$395,170,000           | \$387,955,000           | \$423,635,000           | \$116,327,115                          |
|                                                                                                                                                                                                   | Allocation Percentage                                                                                                                                                       |                              |                        | 30%                     | 29%                     | 29%                     |                                        |
|                                                                                                                                                                                                   | Balance Allocated to the College at August 31, 2020 and 2019                                                                                                                |                              |                        | \$116,979,266           | \$112,920,489           | \$121,716,950           |                                        |
| *** Bond series Tax Notes 2020 with bond premiums netted \$50,000,000 in new funding for projects, \$11,000,000 related to SPC. This was reflected in the District August 31, 2020 balance above. |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |
| Debt service requirements at August 31, 2020 and 2019 are based on the percentage allocation as discussed above, applied to the debt service of the District.                                     |                                                                                                                                                                             |                              |                        |                         |                         |                         |                                        |

**8. EMPLOYEES' RETIREMENT PLANS**

The State of Texas has joint contributory retirement plans for almost all of its employees. All employees of the College must participate in either the Teacher Retirement System of Texas (TRS) or in the Optional Retirement Plan (ORP). Faculty, administrators, counselors and librarians may enroll in either TRS or ORP. Secretarial, clerical and professional employees are limited to participation in the TRS. Employees who are eligible to participate in the ORP have ninety days from the date of their employment to select the optional retirement program. Employees who previously had the opportunity to participate in ORP but declined must remain with TRS for the duration of their employment in the Texas education system.



**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS (continued)**

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 10 included in the District's fiscal year 2020 financial statements.

**Teacher Retirement System of Texas (TRS) – Defined Benefit Plan**

*Plan Description:* The District contributes to the TRS, a cost-sharing, multiple-employer defined benefit pension plan that has a special funding situation. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public-school systems, colleges, universities and the State. It operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C. The Texas state legislature has the authority to establish and amend benefit provisions of the pension plan. TRS issues a publicly available financial report with required supplementary information which can be obtained from [www.trs.state.tx.us](http://www.trs.state.tx.us), under the TRS Publications heading.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas legislature. The state funding policy is as follows: (1) The State constitution requires the legislature to establish a member contribution rate of not less than 6.0% of the member's annual compensation and a state contribution rate of not less than 6.0% and not more than 10.0% of the aggregate annual compensation of all members of the system; and (2) a state statute prohibits benefit improvements or contribution reductions if, as a result of a particular action, the time required to amortize TRS's unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or if the amortization period already exceeds 31 years, the period would be increased by such action. Senate Bill 1812, effective September 1, 2013, limits the amount of the state's contribution to 50% of eligible employees in the reporting district.

State law provides for a member contribution rate of 7.7% for fiscal years 2020, 2019 and 2018 and a State contribution rate of 7.5% for fiscal year 2020, and 6.8% for each of the fiscal years ended August 31, 2019 and 2018. In certain instances, the District was required to make all or a portion of the State's contribution.

**Optional Retirement Plan (ORP) – Defined Contribution Plan**

*Plan Description:* The State of Texas has also established an optional retirement program for institutions of higher education. Participation in ORP is in lieu of participation in TRS. The optional retirement program is a defined contribution plan that provides for the purchase of annuity contracts and operates under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C.

*Funding Policy:* Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 7.5% for fiscal year 2020 and 6.8% for fiscal years 2019 and 2018. Each participant contributed 6.65% for the fiscal years ended August 31, 2020, 2019 and 2018. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

The retirement expense for both plans to the State of Texas for the College was \$992,236, \$969,957 and \$810,440 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$2,569,521, \$2,280,152, and \$1,944,182 for the fiscal years ended August 31, 2020, 2019 and 2018, respectively, and represents the total required contributions for each year.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**8. EMPLOYEES' RETIREMENT PLANS (continued)**

The total payroll for all College employees was \$37,795,037, \$35,218,038 and \$34,873,852 for fiscal years 2020, 2019 and 2018, respectively. The total payroll of College employees covered by the TRS was \$29,668,001, \$28,637,897 and \$23,349,564, and the total payroll of College employees covered by ORP was \$4,592,285, \$4,893,751 and \$5,241,354 for fiscal years 2020, 2019 and 2018, respectively.

**9. DEFERRED COMPENSATION PROGRAM**

College employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in the Texas Government Code 609.001.

A total of \$304,439 was contributed by 57 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 15 participants contributed a total of \$76,872 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2020.

A total of \$305,282 was contributed by 62 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 14 participants contributed a total of \$61,213 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2019.

A total of \$326,772 was contributed by 63 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 14 participants contributed a total of \$40,445 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2018.

Neither the District nor the College contributes to either plan. The deferred compensation program is not included in the basic financial statements because the program assets are assets of the plan participants and not of the College.

**10. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Receivables at August 31, 2020, 2019 and 2018 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables. Accounts payable and accrued liabilities at August 31, 2020, 2019 and 2018 are primarily related to operating accounts payable and construction.

**11. FUNDS HELD FOR OTHERS**

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$306,546, \$273,654 and \$278,781 as of August 31, 2020, 2019 and 2018, respectively.

**12. SELF-INSURED AND RISK MANAGEMENT PLANS**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The buildings, structures, contents and equipment are fully insured through the purchase of commercial insurance at the District level.

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$400,000 per occurrence. Individual losses of over \$400,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, approximately \$3,171,169 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**12. SELF-INSURED AND RISK MANAGEMENT PLANS (continued)**

Claims and administrative expenses are paid from the Fund and the balance is reserved toward future claims. The accrued liability representing a provision for unpaid expected claims is carried at the District level. These liabilities are generally based on an actuarial valuation and the present value of unpaid expected claims.

**13. HEALTH CARE AND LIFE INSURANCE BENEFITS**

The State of Texas pays certain health care and life insurance benefits for active employees. These benefits are provided through an insurance company whose premiums are based on benefits paid during the previous year.

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the years ended August 31, 2020, 2019 and 2018. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$2,601,849, 2,547,200 and \$2,445,717 for the years ended August 31, 2020, 2019 and 2018, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

**14. OTHER POSTEMPLOYMENT BENEFIT PLAN**

Through the District, the College participates in a cost-sharing, multiple employer, other postemployment benefit (OPEB) plan with a special funding situation. The Texas Employees Group Benefits Program (GBP), also referred to as the State Retiree Health Plan (SRHP), is administered by the Employees Retirement System of Texas (ERS or System). The GBP provides certain postemployment health care, life and dental insurance benefits to retired employees of participating universities, community colleges, and State agencies in accordance with Chapter 1551, Texas Insurance Code. Almost all employees may become eligible for those benefits if they reach normal retirement age while working for the College and retire with at least 10 years of service to eligible entities. Surviving spouses and dependents of these retirees are also covered. Benefit and contribution provisions of the GBP are authorized by State law and may be amended by the Texas Legislature.

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 18 included in the District's fiscal year 2020 financial statements.

**15. AD VALOREM TAX**

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for the years ended August 31, 2020, 2019 and 2018 was approximately \$250,823,000, \$235,124,000 and \$221,000,000, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections by the District for the years ended August 31, 2020, 2019 and 2018 were 97.52%, 97.72% and 97.56%, respectively, of the current year's original unadjusted tax levy.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Notes to Financial Statements**

**16. INCOME TAXES**

The College is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2020, 2019 and 2018.

**17. COMMITMENTS AND CONTINGENCIES**

As of August 31, 2020, various lawsuits and claims involving the College were pending. While the ultimate liability with respect to litigation and other claims asserted against the College cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

The College, through the District, has outstanding purchase orders and contracts for construction and various other renovation projects. At August 31, 2020, 2019 and 2018, the College was committed for approximately \$26,430,184, \$42,185,485 and \$955,180, respectively.

**18. SUBSEQUENT EVENTS**

In March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. Since this declaration, the College has taken a number of measures to monitor and mitigate the effects of COVID-19, including moving to remote teaching and learning where possible, and implementing safety and health measures such as social distancing and health screenings upon entry to campus. To date, the College's financial results have remained stable, in part due to the receipt of Higher Education Emergency Relief Funds (HEERF) funds from the federal government. While it is impossible to predict the direction the coronavirus will take next, the College anticipates that its financial results will remain stable.

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2020 through the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

## **Supplementary Information**



ALAMO COLLEGES DISTRICT  
St. Philip's College

**ST. PHILIP'S COLLEGE**  
(A college of the Alamo Community College District)

**Schedule A**  
**Schedule of Operating Revenues**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                                   | Unrestricted        | Restricted         | Total<br>Educational<br>Activities | Auxiliary<br>Enterprises | FY20<br>Total       | FY19<br>Total       | FY18<br>Total       |
|---------------------------------------------------|---------------------|--------------------|------------------------------------|--------------------------|---------------------|---------------------|---------------------|
| <b>OPERATING REVENUES:</b>                        |                     |                    |                                    |                          |                     |                     |                     |
| Tuition                                           |                     |                    |                                    |                          |                     |                     |                     |
| State-funded courses                              |                     |                    |                                    |                          |                     |                     |                     |
| In-District resident tuition                      | \$16,669,220        | \$ -               | \$16,669,220                       | \$ -                     | \$16,669,220        | \$15,552,846        | \$14,301,159        |
| Out-of-District resident tuition                  | 5,934,922           | -                  | 5,934,922                          | -                        | 5,934,922           | 6,686,786           | 7,821,372           |
| Non-resident tuition                              | 1,937,647           | -                  | 1,937,647                          | -                        | 1,937,647           | 2,346,452           | 2,991,017           |
| TPEG - credit set aside *                         | 1,128,809           | -                  | 1,128,809                          | -                        | 1,128,809           | 908,074             | 898,789             |
| State-funded continuing education                 | 49,922              | -                  | 49,922                             | -                        | 49,922              | 61,315              | 19,762              |
| TPEG - non-credit set aside *                     | 3,187               | -                  | 3,187                              | -                        | 3,187               | -                   | -                   |
| Non-State-funded continuing education             | 218,197             | -                  | 218,197                            | -                        | 218,197             | 232,987             | 186,265             |
| Total tuition                                     | <u>25,941,904</u>   | <u>-</u>           | <u>25,941,904</u>                  | <u>-</u>                 | <u>25,941,904</u>   | <u>25,788,460</u>   | <u>26,218,364</u>   |
| Fees                                              |                     |                    |                                    |                          |                     |                     |                     |
| Other                                             | 498,383             | -                  | 498,383                            | -                        | 498,383             | 541,046             | 257,646             |
| Total fees                                        | <u>498,383</u>      | <u>-</u>           | <u>498,383</u>                     | <u>-</u>                 | <u>498,383</u>      | <u>541,046</u>      | <u>257,646</u>      |
| Total tuition and fees                            | <u>26,440,287</u>   | <u>-</u>           | <u>26,440,287</u>                  | <u>-</u>                 | <u>26,440,287</u>   | <u>26,329,506</u>   | <u>26,476,010</u>   |
| Scholarship allowances and discounts              |                     |                    |                                    |                          |                     |                     |                     |
| Institutional allowances and scholarships         | (1,544,151)         | -                  | (1,544,151)                        | -                        | (1,544,151)         | (914,122)           | (852,844)           |
| Remissions and exemptions - state                 | (968,449)           | -                  | (968,449)                          | -                        | (968,449)           | (1,069,560)         | (937,727)           |
| Remissions and exemptions - local                 | (7,130,722)         | -                  | (7,130,722)                        | -                        | (7,130,722)         | (7,757,827)         | (8,639,117)         |
| Federal grants to students                        | -                   | (6,275,926)        | (6,275,926)                        | -                        | (6,275,926)         | (6,147,876)         | (5,683,897)         |
| TPEG awards                                       | -                   | (271,373)          | (271,373)                          | -                        | (271,373)           | (135,241)           | (485,989)           |
| State grants to students                          | -                   | (279,258)          | (279,258)                          | -                        | (279,258)           | (267,993)           | (253,739)           |
| Other local awards                                | (3,359)             | (187,559)          | (190,918)                          | -                        | (190,918)           | (96,048)            | (6,884)             |
| Total scholarship allowances and discounts        | <u>(9,646,681)</u>  | <u>(7,014,116)</u> | <u>(16,660,797)</u>                | <u>-</u>                 | <u>(16,660,797)</u> | <u>(16,388,667)</u> | <u>(16,860,197)</u> |
| Total net tuition and fees                        | <u>16,793,606</u>   | <u>(7,014,116)</u> | <u>9,779,490</u>                   | <u>-</u>                 | <u>9,779,490</u>    | <u>9,940,839</u>    | <u>9,615,813</u>    |
| Other operating revenues                          |                     |                    |                                    |                          |                     |                     |                     |
| Federal grants and contracts                      | -                   | 6,869,124          | 6,869,124                          | -                        | 6,869,124           | 4,541,859           | 3,831,051           |
| State grants and contracts                        | -                   | 80,037             | 80,037                             | -                        | 80,037              | 107,811             | 21,375              |
| Non-governmental grants and contracts             | -                   | 21,675             | 21,675                             | -                        | 21,675              | 29,999              | 1,152               |
| Other operating revenues                          | 610,167             | -                  | 610,167                            | -                        | 610,167             | 691,689             | 609,362             |
| Total other operating revenues                    | <u>610,167</u>      | <u>6,970,836</u>   | <u>7,581,003</u>                   | <u>-</u>                 | <u>7,581,003</u>    | <u>5,371,358</u>    | <u>4,462,940</u>    |
| Sales and services of auxiliary enterprises       |                     |                    |                                    |                          |                     |                     |                     |
| Bookstore commission                              | -                   | -                  | -                                  | 46,782                   | 46,782              | 133,416             | 186,530             |
| Day care centers                                  | -                   | -                  | -                                  | 131,143                  | 131,143             | 153,282             | 132,531             |
| Vending machines and copiers                      | -                   | -                  | -                                  | 46,597                   | 46,597              | 74,243              | 69,713              |
| Auxiliary-restricted                              | -                   | -                  | -                                  | 53,430                   | 53,430              | 1,931               | -                   |
| Campus access fees and fines                      | -                   | -                  | -                                  | 308,247                  | 308,247             | 346,532             | 323,562             |
| Other                                             | -                   | -                  | -                                  | 15,559                   | 15,559              | 24,895              | 24,677              |
| Total sales and services of auxiliary enterprises | <u>-</u>            | <u>-</u>           | <u>-</u>                           | <u>601,758</u>           | <u>601,758</u>      | <u>734,299</u>      | <u>737,013</u>      |
| Total operating revenues                          | <u>\$17,403,773</u> | <u>\$ (43,280)</u> | <u>\$17,360,493</u>                | <u>\$601,758</u>         | <u>\$17,962,251</u> | <u>\$16,046,496</u> | <u>\$14,815,766</u> |
|                                                   |                     |                    |                                    |                          | (Exhibit 2)         | (Exhibit 2)         | (Exhibit 2)         |

\*In accordance with Education Code 56.033, \$1,131,996; \$908,074; and \$898,789 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2020, 2019 and 2018.

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule B**  
**Schedule of Operating Expenses by Object**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                           | Salaries<br>and Wages | Benefits     |              | Other<br>Expenses | FY20<br>Total | FY19<br>Total | FY18<br>Total |
|-------------------------------------------|-----------------------|--------------|--------------|-------------------|---------------|---------------|---------------|
|                                           |                       | State        | Local        |                   |               |               |               |
| <b>OPERATING EXPENSES:</b>                |                       |              |              |                   |               |               |               |
| Unrestricted - educational activities     |                       |              |              |                   |               |               |               |
| Instruction                               | \$ 22,463,899         | \$ -         | \$ 4,668,668 | \$ 3,052,996      | \$ 30,185,563 | \$ 28,594,391 | \$ 28,264,071 |
| Public Service                            | 78,220                | -            | 13,116       | 21,537            | 112,873       | 123,421       | 119,721       |
| Academic support                          | 3,606,628             | -            | 988,940      | 1,100,729         | 5,696,297     | 5,356,603     | 5,564,339     |
| Student services                          | 4,850,528             | -            | 1,581,091    | 926,933           | 7,358,552     | 6,780,061     | 6,293,645     |
| Institutional support                     | 2,585,209             | -            | 131,161      | 1,556,948         | 4,273,318     | 4,001,780     | 4,142,203     |
| Operation and maintenance of plant        | 1,738,746             | -            | 1,012,298    | 9,373,669         | 12,124,713    | 8,297,178     | 7,591,964     |
| Scholarships and fellowships              | -                     | -            | -            | 11,251            | 11,251        | 1,082         | -             |
| Total unrestricted educational activities | 35,323,230            | -            | 8,395,274    | 16,044,063        | 59,762,567    | 53,154,516    | 51,975,943    |
| Restricted - educational activities       |                       |              |              |                   |               |               |               |
| Instruction                               | 223,248               | 2,143,539    | 55,554       | 409,191           | 2,831,532     | 2,699,313     | 2,470,125     |
| Public Service                            | -                     | 7,895        | -            | 1,500             | 9,395         | 7,710         | 12,957        |
| Academic support                          | 92,147                | 467,297      | 26,431       | 426,598           | 1,012,473     | 720,708       | 794,707       |
| Student services                          | 863,512               | 647,942      | 4,246        | 174,925           | 1,690,625     | 1,369,743     | 866,617       |
| Institutional support                     | 1,182,810             | 327,412      | 221,522      | 2,242,405         | 3,974,149     | 2,420,938     | 2,489,717     |
| Operation and maintenance of plant        | -                     | -            | -            | 548,064           | 548,064       | 789,904       | 325,833       |
| Scholarships and fellowships              | -                     | -            | -            | 8,892,053         | 8,892,053     | 8,984,699     | 8,866,163     |
| Total restricted educational activities   | 2,361,717             | 3,594,085    | 307,753      | 12,694,736        | 18,958,291    | 16,993,015    | 15,826,119    |
| Total educational activities              | 37,684,947            | 3,594,085    | 8,703,027    | 28,738,799        | 78,720,858    | 70,147,531    | 67,802,062    |
| Auxiliary enterprises                     | 110,090               | -            | 52,265       | 70,359            | 232,714       | 162,110       | 122,196       |
| Depreciation expense - buildings          | -                     | -            | -            | 7,559,133         | 7,559,133     | 7,554,874     | 7,465,333     |
| Depreciation expense - equipment          | -                     | -            | -            | 1,105,648         | 1,105,648     | 1,081,755     | 1,097,580     |
| Total operating expenses                  | \$ 37,795,037         | \$ 3,594,085 | \$ 8,755,292 | \$ 37,473,939     | \$ 87,618,353 | \$ 78,946,270 | \$ 76,487,171 |
|                                           |                       |              |              |                   | (Exhibit 2)   | (Exhibit 2)   | (Exhibit 2)   |



**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule C**  
**Schedule of Non-Operating Revenues and Expenses**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                      | Unrestricted         | Restricted           | Total<br>Educational<br>Activities | FY20<br>Total                       | FY19<br>Total                       | FY18<br>Total                       |
|--------------------------------------|----------------------|----------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>NON-OPERATING REVENUES:</b>       |                      |                      |                                    |                                     |                                     |                                     |
| State appropriations                 |                      |                      |                                    |                                     |                                     |                                     |
| Education and general State support  | \$ 14,389,530        | \$ -                 | \$ 14,389,530                      | \$ 14,389,530                       | \$ 12,478,693                       | \$ 12,478,972                       |
| State group insurance                | -                    | 2,601,849            | 2,601,849                          | 2,601,849                           | 2,547,200                           | 2,445,717                           |
| State retirement match               | -                    | 992,236              | 992,236                            | 992,236                             | 969,957                             | 810,440                             |
| Ad valorem taxes                     |                      |                      |                                    |                                     |                                     |                                     |
| Taxes for maintenance and operations | 31,227,827           | -                    | 31,227,827                         | 31,227,827                          | 31,225,595                          | 28,167,937                          |
| Taxes for maintenance notes          | 1,588,080            | -                    | 1,588,080                          | 1,588,080                           | 1,691,531                           | 1,718,907                           |
| Taxes for general obligation bonds   | -                    | 10,432,316           | 10,432,316                         | 10,432,316                          | 10,327,676                          | 9,120,484                           |
| Federal revenue, non-operating       |                      | 16,588,447           | 16,588,447                         | 16,588,447                          | 15,019,869                          | 13,786,087                          |
| State revenue, non-operating         |                      | 553,037              | 553,037                            | 553,037                             | 609,556                             | 696,490                             |
| Gifts                                | 3,435                | 400,000              | 403,435                            | 403,435                             | 2,305                               | 12,050                              |
| Investment income                    | -                    | 18,669               | 18,669                             | 18,669                              | 14,311                              | 8,881                               |
| Total non-operating revenues         | <u>47,208,872</u>    | <u>31,586,554</u>    | <u>78,795,426</u>                  | <u>78,795,426</u>                   | <u>74,886,693</u>                   | <u>69,245,965</u>                   |
| <b>NON-OPERATING EXPENSES:</b>       |                      |                      |                                    |                                     |                                     |                                     |
| Interest on capital related debt     | -                    | (3,001,650)          | (3,001,650)                        | (3,001,650)                         | (3,690,063)                         | (3,413,384)                         |
| Interest on capital related debt-MTN | (449,474)            | -                    | (449,474)                          | (449,474)                           | (490,376)                           | (618,014)                           |
| Loss on disposal of capital assets   | -                    | (4,767)              | (4,767)                            | (4,767)                             | 2,542                               | -                                   |
| Other non-operating expenses         | -                    | (594,204)            | (594,204)                          | (594,204)                           | (336,602)                           | (268,548)                           |
| Total non-operating expenses         | <u>(449,474)</u>     | <u>(3,600,621)</u>   | <u>(4,050,095)</u>                 | <u>(4,050,095)</u>                  | <u>(4,514,499)</u>                  | <u>(4,299,946)</u>                  |
| Net non-operating revenues           | <u>\$ 46,759,398</u> | <u>\$ 27,985,933</u> | <u>\$ 74,745,331</u>               | <u>\$ 74,745,331</u><br>(Exhibit 2) | <u>\$ 70,372,194</u><br>(Exhibit 2) | <u>\$ 64,946,019</u><br>(Exhibit 2) |

**ST. PHILIP'S COLLEGE**  
**(A college of the Alamo Community College District)**

**Schedule D**  
**Schedule of Net Position by Source and Availability**  
**For the Year Ended August 31, 2020**  
**With Memorandum Totals for the Years Ended August 31, 2019 and 2018**

|                                     | Detail by Source |                       |                                                         |              | Available for Current Operations |              |
|-------------------------------------|------------------|-----------------------|---------------------------------------------------------|--------------|----------------------------------|--------------|
|                                     | Unrestricted     | Restricted Expendable | Capital Assets<br>Net of Depreciation<br>& Related Debt | Total        | Yes                              | No           |
| Current:                            |                  |                       |                                                         |              |                                  |              |
| Unrestricted                        | \$ 4,459,715     | \$ -                  | \$ -                                                    | \$ 4,459,715 | \$ 4,459,715                     | \$ -         |
| Restricted                          | -                | 1,971,896             | -                                                       | 1,971,896    | -                                | 1,971,896    |
| Net investment in capital assets    | -                | -                     | 75,701,567                                              | 75,701,567   | -                                | 75,701,567   |
| Total net position, August 31, 2020 | 4,459,715        | 1,971,896             | 75,701,567                                              | 82,133,178   | 4,459,715                        | 77,673,463   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Total net position, August 31, 2019 | 3,996,828        | 1,356,113             | 71,691,008                                              | 77,043,949   | 3,996,828                        | 73,047,121   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY20   | 462,887          | 615,783               | 4,010,559                                               | 5,089,229    | 462,887                          | 4,626,342    |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |
| Total net position, August 31, 2018 | 2,806,948        | 1,012,375             | 65,752,206                                              | 69,571,529   | 2,806,948                        | 66,764,581   |
|                                     |                  |                       |                                                         | (Exhibit 1)  |                                  |              |
| Net increase in net position FY19   | \$ 1,189,880     | \$ 343,738            | \$ 5,938,802                                            | \$ 7,472,420 | \$ 1,189,880                     | \$ 6,282,540 |
|                                     |                  |                       |                                                         | (Exhibit 2)  |                                  |              |



ALAMO COLLEGES DISTRICT  
St. Philip's College



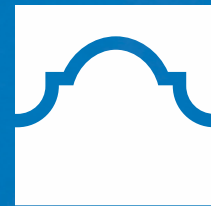
**ALAMO COLLEGES DISTRICT**  
**St. Philip's College**

Annual Financial Report

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(210)485-0301  
alamo.edu

# Overview for Minute Order- Bond Defeasance

Tracey Sulak Bedwell, CTP, MBA  
Treasurer, Alamo Colleges District



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

Achieving the Dream  
LEADER  
COLLEGE  
OF DISTINCTION

# Minute Order- Background

In May 2021, Board of Trustees approved the 2022 Debt Management Plan

This included the recommendation to call (pay off) a portion of the \$74.1 million outstanding Ltd. Tax Bonds, Series 2012

- Amount to pay off: up to \$10,000,000
- To provide future savings and debt capacity



# Recommended Minute Order

Adopts a Resolution authorizing execution of the agreements to defease up to \$10,000,000 of the Ltd. Tax, Series 2012 outstanding bonds

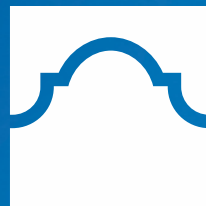
Bonds to be called August 15, 2022

Requires Board resolution prior to setting tax rate in September, as the Debt portion of the tax rate produces the revenue to do this





Thank you.



ALAMO  
COLLEGES  
DISTRICT





Presented to the Board Acting as Committee of the Whole on August 10, 2021 and now presented to the Board for approval on August 17, 2021.

**“The Alamo Colleges Board of Trustees hereby adopts the attached Resolution calling for redemption of certain currently outstanding obligations designated as “Alamo Community College District Limited Tax Bonds, Series 2012”: directing that the Board Secretary or a designee thereof, effectuate the redemption of these obligations; authoring the execution of agreements in relation thereto; and other matters in connection therewith. and other matters in connection therewith.”**

The purpose of this action is to obtain Board authorization of the Resolution authorizing the redemption of “Alamo Community College District Limited Tax Bonds, Series 2012”.

The FY 2022 Debt Management Plan was approved by the Board of Trustees in May 2021. The accepted plan includes the recommendation to cash defease up to \$10,000,000 of the outstanding 2012 Limited Tax Bonds in August 2022 for savings and additional debt capacity. The attached Resolution authorizes this action.

|                         |                                                                                  |
|-------------------------|----------------------------------------------------------------------------------|
| <b>Financial:</b>       | Cash defease up to \$10,000,000 Limited Tax Bonds, Series 2012 Limited Tax Bonds |
| <b>Strategic Plan:</b>  | Goal III Performance Excellence                                                  |
| <b>Human Resources:</b> | None                                                                             |

**ATTACHMENTS:** Exhibit A: Resolution  
Exhibit B: Motion Language  
Exhibit C: Secretary Certificate  
Exhibit D: Escrow and Trust Agreement

|                                                                     |      |
|---------------------------------------------------------------------|------|
| Shayne A. West                                                      | Date |
| Interim Associate Vice Chancellor of Finance and<br>Fiscal Services |      |

Dr. Mike Flores  
Chancellor

Date

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder  
Date: 2021.08.06 17:26:51 -05'00'

Diane E. Snyder, CPA, Ph.D.      Date \_\_\_\_\_  
Vice Chancellor for Finance and  
Administration

**A RESOLUTION BY THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT PROVIDING FOR THE DEFEASANCE AND CALLING FOR REDEMPTION CERTAIN CURRENTLY OUTSTANDING OBLIGATIONS DESIGNATED AS “ALAMO COMMUNITY COLLEGE DISTRICT LIMITED TAX REFUNDING BONDS, SERIES 2012”; DIRECTING THAT THE BOARD SECRETARY, OR A DESIGNEE THEREOF, EFFECTUATE THE REDEMPTION OF THESE OBLIGATIONS; AUTHORIZING THE EXECUTION OF AGREEMENTS IN RELATION THERETO, INCLUDING AN ESCROW AGREEMENT; AND OTHER MATTERS IN CONNECTION THEREWITH**

WHEREAS, the Board of Trustees (the *Board*) of Alamo Community College District (the *District*) previously adopted a resolution (the *Prior Resolution*) on May 23, 2012 authorizing the issuance of obligations designated as “Alamo Community College District Limited Tax Refunding Bonds, Series 2012”, dated June 15, 2012, in the original principal amount of \$74,110,000 (the *Obligations*); and

WHEREAS, the Obligations are currently outstanding in the principal amount of \$74,110,000, and mature on August 15 in each of the years 2033 through 2035, August 15, 2037 (3.75% coupon), and August 15, 2037 (4.00% coupon); and

WHEREAS, the Obligations maturing on and after August 15, 2023 are subject to redemption on August 15, 2022 (the *Redemption Date*) or any date thereafter, at the option of the District; and

WHEREAS, the Prior Resolution provides the notice requirements to effectuate the optional redemption of the Obligations; and

WHEREAS, it is in the best interest of the District and the citizens of the District to defease and redeem a portion of the Obligations as herein provided in order to terminate the payment of interest thereon and to reduce the District’s aggregate debt service requirements in the years subsequent to the redemption date; now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT THAT:

SECTION 1: A portion of the Obligations in an amount not to exceed \$10,000,000, eligible to be redeemed on the Redemption Date, are hereby called for redemption and shall be redeemed on such Redemption Date (the *Redeemed Obligations*). The Board hereby authorizes and directs the Chancellor, Vice Chancellor for Finance and Administration, and/or the Associate Vice Chancellor for Finance and Fiscal Services (each, an *Authorized Official*) to ultimately determine the principal amount of Redeemed Obligations to be redeemed on the basis of the availability of funds for such purpose by the funding deadline hereinafter described, which final amount shall be evidenced in the hereinafter-defined Agreement. This election to redeem is irrevocable upon adoption of this resolution (the *Resolution*) by the Board. The Notice of Redemption for the Obligations shall be prepared and delivered in the form required under the

Prior Resolution. On or before August 15, 2022, the District shall transfer its lawfully available funds to \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, as the escrow agent for the Redeemed Obligations (the *Escrow Agent*), an amount sufficient (when combined with investment earnings on such initial deposit) to pay all costs of interest due and owing on the Redeemed Obligations from the time of such deposit through the Redemption Date, plus the principal amount of the Redeemed Obligations due and owing at such time of redemption. Upon the making of such deposit, the Redeemed Obligations will be determined to have been defeased and, as a result, discharged and no longer considered outstanding as an obligation of the District in accordance with applicable Texas law.

SECTION 2: The Escrow and Trust Agreement, dated as of August 17, 2021 (the *Agreement*), by and between the District and the Escrow Agent and relating to the Redeemed Obligations, attached hereto as Exhibit A and incorporated herein by reference as a part of this Resolution for all purposes, is hereby approved as to form and content, and such Agreement, together with such changes or revisions as may be necessary to accomplish the defeasance of the Redeemed Obligations or benefit the District, is hereby authorized to be executed by any Authorized Official, for and on behalf of the District and as the act and deed of this Board; and such Agreement as executed by said officials shall be deemed approved by the Board and constitute the Agreement herein approved.

Furthermore, any Authorized Official, the District's Financial Advisor, and Bond Counsel, in cooperation with the Escrow Agent are hereby authorized and directed to make the necessary arrangements for the deposit of cash and/or the purchase of any securities referenced in the Agreement and the delivery thereof to the Escrow Agent upon delivery to the Escrow Agent of the funds described in Section 2 above for deposit to the credit of the "ALAMO COMMUNITY COLLEGE DISTRICT LIMITED TAX REFUNDING BONDS, SERIES 2012 (2022 DEFEASANCE) ESCROW FUND" (the *Escrow Fund*), including the execution of the subscription forms, if any, for the purchase and issuance of the "United States Treasury Securities - State and Local Government Series" for deposit to the Escrow Fund; all as contemplated and provided by the provisions of Chapter 1207, as amended, Texas Government Code, this Resolution, and the Agreement.

SECTION 3: Each Authorized Official is authorized and instructed to deliver notice of redemption described herein to the paying agent/registrar for the Obligations, for further delivery thereby to the holders of the Redeemed Obligations, as provided in the Prior Resolution.

SECTION 4: The Board hereby delegates to each Authorized Official the authority to select a verification agent (the *Verification Agent*) to verify the sufficiency of the deposit to the Escrow Fund to accomplish the defeasance of the Redeemed Obligations, to the extent such appointment is necessary or desired and in the event of the establishment of a net defeasance escrow fund; provided, however, that in the event of a gross defeasance of the Redeemed Obligations, the sufficiency of the deposit to the Escrow Fund to accomplish such defeasance shall be certified to the District by the District's Financial Advisor or another qualified financial institution.

SECTION 5: The Chair and Secretary of the Board, or any of them, are authorized to evidence adoption of this Resolution and to do any and all things necessary or convenient to

effect the redemption described herein and otherwise give effect to the intent and purpose hereof, including the execution of any related documentation to effectuate the transactions that are the subject of this Resolution.

SECTION 6: The Board hereby approves payment from lawfully available District funds of professional fees and expenses of Bond Counsel, the District's Financial Advisor, any escrow agent or verification agent, each respective paying agent/registrar for the Redeemed Obligations, and any other party whose services have been determined by the District to be necessary to accomplish the purpose and intent of this Resolution.

SECTION 7: The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the Board.

SECTION 8: All orders and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 9: This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 10: If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Board hereby declares that this Resolution would have been enacted without such invalid provision.

SECTION 11: It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 12: Though such parties may be identified, and the entry into a particular form of contract may be authorized herein, the Board hereby delegates to each Authorized Official the authority to independently select the counterparty to any agreement with the any contract that is determined by an Authorized Official or Bond Counsel to be necessary or incidental to carry out the provisions of this Resolution, as long as each of such contracts has a value of less than the amount referenced in Section 2252.908, Texas Government Code, as amended (collectively, the *Ancillary Contracts*) and, as necessary, to execute the Ancillary Contracts on behalf and as the act and deed of the District. The Board has not participated in the selection of any of the business entities which are counterparties to the Ancillary Contracts.

SECTION 13: This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND APPROVED, this the 17th day of August, 2021.

ALAMO COMMUNITY COLLEGE DISTRICT

---

Chair, Board of Trustees

ATTEST:

---

Secretary, Board of Trustees

(DISTRICT SEAL)

*[The remainder of this page intentionally left blank.]*

**EXHIBIT A**  
**ESCROW AGREEMENT**

See Tab No. \_\_

**EXHIBIT B**

I MOVE THAT THE BOARD OF TRUSTEES APPROVE A DEFEASANCE  
RESOLUTION

*(Roll call vote required)*

## CERTIFICATE OF SECRETARY

THE STATE OF TEXAS                     §  
COUNTY OF BEXAR                       §  
ALAMO COMMUNITY COLLEGE           §  
DISTRICT                                  §

---

THE UNDERSIGNED HEREBY CERTIFIES that:

1. The Board of Trustees (the *Board*) of Alamo Community College District (the *District*), convened on the 17th day of August, 2021 in regular session in the regular meeting place of the Board in the District (the *Meeting*), which Meeting was at all times open to the public, the duly constituted officers and members of the Board being as follows:

|                    |                             |
|--------------------|-----------------------------|
| Dr. Gene Sprague   | Chair, District 6           |
| Dr. Yvonne Katz    | Vice Chair, District 7      |
| Clint Kingsbery    | Secretary, District 8       |
| Gloria Ray         | Asst. Secretary, District 2 |
| Joe Alderete, Jr.  | Trustee, District 1         |
| Anna U. Bustamente | Trustee, District 3         |
| Dr. Lorena Pulido  | Trustee, District 4         |
| Roberto Zárate     | Trustee, District 5         |
| Leslie Sachanowicz | Trustee, District 9         |

and all of such persons were present at the Meeting, except the following: \_\_\_\_\_, thus constituting a quorum. Among other business considered at the Meeting, the attached resolution (the *Resolution*) entitled:

A RESOLUTION BY THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT PROVIDING FOR THE DEFEASANCE AND CALLING FOR REDEMPTION CERTAIN CURRENTLY OUTSTANDING OBLIGATIONS DESIGNATED AS “ALAMO COMMUNITY COLLEGE DISTRICT LIMITED TAX REFUNDING BONDS, SERIES 2012”; DIRECTING THAT THE BOARD SECRETARY, OR A DESIGNEE THEREOF, EFFECTUATE THE REDEMPTION OF THESE OBLIGATIONS; AUTHORIZING THE EXECUTION OF AGREEMENTS IN RELATION THERETO, INCLUDING AN ESCROW AGREEMENT; AND OTHER MATTERS IN CONNECTION THEREWITH

was introduced for the due consideration of the Board. After presentation and discussion of the Resolution, a motion was made by Trustee \_\_\_\_\_ and seconded by Trustee \_\_\_\_\_ that the Resolution be passed and adopted.

The motion and carried by the following vote:

\_\_\_\_\_ voted "For" \_\_\_\_\_ voted "Against" \_\_\_\_\_ "Abstained"



all as shown in the official Minutes of the Board for the Meeting.

2. The attached Resolution is a true and correct copy of the original on file in the official records of the District; the duly qualified and acting members of the Board on the date of the Meeting are those persons shown above, and, according to the records of my office, each member of the Board was given actual notice of the time, place, and purpose of the Meeting and had actual notice that the Resolution would be considered; and the Meeting and deliberation of the aforesaid public business, including the subject of the Resolution, was open to the public and was posted and given in advance thereof in compliance with the provisions of Chapter 551, as amended, Texas Government Code.

*[The remainder of this page intentionally left blank.]*

IN WITNESS WHEREOF, I have signed my name officially and affixed the seal of the District, this 17th day of August, 2021.

---

Secretary, Board of Trustees

(SEAL OF DISTRICT)

## ESCROW AND TRUST AGREEMENT

THIS ESCROW AND TRUST AGREEMENT, dated as of August 17, 2021 (together with any amendments or supplements hereto, this *Agreement*), is entered into between the Alamo Community College District (the *District*), a duly organized and existing body corporate and political subdivision of the State of Texas, and \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, as escrow agent (together with any successor in such capacity, the *Escrow Agent*), a national banking association with trust powers duly organized and existing under the laws of the United States of America and qualified to transact business in the State of Texas.

### W I T N E S S E T H:

WHEREAS, the District has heretofore issued and there currently remain outstanding the obligations, plus accrued interest thereon (the *Defeased Bonds*) set forth on Schedule I hereto; and

WHEREAS, the Defeased Bonds were issued pursuant to an order which provides that the Defeased Bonds are stated to mature in such years, are redeemable, if any, prior to stated maturities, bear interest at such rates, and have debt service at the times and in the amounts set forth on Exhibit A attached hereto and made a part hereof for all purposes; and

WHEREAS, when firm banking arrangements have been made for the payment of the principal, premium, if any, and interest to the stated maturity or redemption dates, if any, of the Defeased Bonds, the Defeased Bonds shall no longer be regarded as outstanding except for the purpose of receiving payment from the funds provided for such purpose; and

WHEREAS, Chapter 1207, as amended, Texas Government Code (the *Act*), authorizes the District to deposit any lawfully available funds or resources, directly with any place of payment (the paying agent) for the Defeased Bonds or a designated escrow agent for the Defeased Bonds that is not the depository bank for the District, and such deposit, if made before such payment dates, shall constitute the making of firm banking and financial arrangements for the discharge and final payment of the Defeased Bonds; and

WHEREAS, the Act further authorizes the District to enter into an escrow agreement with any paying agent, escrow agent, or trustee that is not the depository bank for the District for the Defeased Bonds with respect to the safekeeping, investment, reinvestment, administration, and disposition of any such deposit, upon such terms and conditions as the District and such paying agent, escrow agent, or trustee may agree, provided that such deposits may be invested only in Eligible Investments which shall mature and/or bear interest payable at such times and in such amounts as will be sufficient to provide for the scheduled payment of the Defeased Bonds; and

WHEREAS, The Bank of New York Mellon Trust Company, N.A., Dallas, Texas currently serves as the paying agent for the Defeased Bonds (the *Paying Agent*); and

WHEREAS, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ is hereby designated as the Escrow Agent by the District and is not the depository bank of the District; and

WHEREAS, the Escrow Agent is designated as the escrow agent for the Defeased Bonds and this Agreement constitutes an escrow agreement as authorized and permitted by the Act; and

WHEREAS, concurrently herewith the District has adopted a resolution (the *Resolution*) authorizing the transfer and deposit at the time or times specified therein of certain lawfully available funds identified in such Resolution in an amount sufficient to refund, discharge, and make final payment of the principal of and premium, if any, on the Defeased Bonds at their stated maturity or redemption dates and interest thereon to such dates; and

WHEREAS, the Defeased Bonds will be paid on the redemption date specified for payment on Exhibit A; and

WHEREAS, the District desires that certain lawfully available funds of the District shall be applied to purchase the Escrowed Securities for deposit to the credit of the Escrow Fund (hereinafter defined) created pursuant to the terms of this Agreement and to establish a beginning cash balance (if needed) in this Escrow Fund; and

WHEREAS, the Escrowed Securities shall mature and the interest thereon shall be payable at such times and in such amounts so as to provide money which, together with cash balances from time to time on deposit in the Escrow Fund, will be sufficient to pay interest on the Defeased Bonds as it accrues and becomes payable and the principal of and premium, if any, on the Defeased Bonds to their stated maturity dates or redemption dates, if any; and

WHEREAS, a description of the Escrowed Securities and beginning cash balances, if any, is attached hereto as Exhibit B, which Exhibit B is hereby incorporated by reference and made a part of this Agreement for all purposes; and

WHEREAS, the District has completed all arrangements for the purchase of the Escrowed Securities and the deposit and credit of the same to the Escrow Fund as provided herein; and

WHEREAS, to facilitate the receipt and transfer of proceeds of the Escrowed Securities, particularly those in book entry form, the District desires to establish an irrevocable Escrow Fund at the corporate trust office of the Escrow Agent; and

WHEREAS, the Escrow Agent is a national banking association with trust powers duly organized and existing under the laws of the United States of America and qualified to transact business in the State of Texas, and is fully qualified and empowered to enter into this Agreement; and

WHEREAS, the Board of Trustees of the Alamo Community College District has duly approved and authorized the execution of this Agreement; and

WHEREAS, the District, the Escrow Agent, and the Paying Agent, as the case may be, shall take all action necessary to call, pay, redeem, if any, and retire the Defeased Bonds in accordance with the provisions thereof, including, without limitation, all actions required by the order authorizing the issuance of the Defeased Bonds, the Act, the Resolution, and this Agreement; and

WHEREAS, the Escrow Agent is a party to this Agreement to acknowledge its acceptance of the terms and provisions hereof;

NOW, THEREFORE, in consideration of the mutual undertakings, promises, and agreements herein contained, the sufficiency of which hereby is acknowledged, and to secure the full and timely payment of the principal of, premium, if any, and the interest on the Defeased Bonds, the District and the Escrow Agent mutually undertake, promise, and agree for themselves and their respective representatives and successors, as follows:

## ARTICLE I DEFINITIONS AND INTERPRETATIONS

Section 1.01 Definitions. Unless the context clearly indicates otherwise, the following terms shall have the meanings assigned to them below when they are used in this Agreement:

*Defeased Bonds* means the District's obligations more fully described in Schedule I to this Agreement.

*District* means the Alamo Community College District.

*Eligible Investments* means (i) direct noncallable obligations of the United States, including obligations that are unconditionally guaranteed by, the United States of America, or (ii) noncallable obligations of an agency or instrumentality of the United States, including obligations that are unconditionally guaranteed or insured by the agency or instrumentality and that, on the date the governing body of the issuer adopts or approves the proceedings authorizing the issuance of refunding bonds, are rated as to investment quality by a nationally recognized investment rating firm not less than AAA or its equivalent; or (iii) noncallable obligations of a state or an agency or a county, municipality, or other political subdivision of a state that have been refunded and that, on the date the governing body of the issuer adopts or approves the proceedings authorizing the issuance of refunding bonds, are rated as to investment quality by a nationally recognized investment rating firm not less than AAA or its equivalent.

*Escrow Agent* means \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, or its successors as Escrow Agent under this Agreement.

*Escrow Fund* means the fund created by this Agreement to be administered by the Escrow Agent pursuant to the provisions of this Agreement.

*Escrowed Securities* means the Eligible Investments for the Defeased Bonds described in Exhibit B attached to this Agreement or any substituted securities permitted by the provisions of Section 4.03 hereof. Investments in mutual funds and/or unit investment trusts are prohibited.

*Paying Agent* means The Bank of New York Mellon Trust Company, N.A., Dallas, Texas, or its successors or assigns, as the paying agent/registrar for the Defeased Bonds.

Section 1.02 Interpretations. The titles and headings of the articles and sections of this Agreement have been inserted for convenience and reference only and are not to be considered a part hereof and shall not in any way modify or restrict the terms hereof. This Agreement and all

of the terms and provisions hereof shall be liberally construed to effectuate the purposes set forth herein and to achieve the intended purpose of providing for the refunding of the Defeased Bonds in accordance with applicable law.

## ARTICLE II DEPOSIT OF FUNDS AND ESCROWED SECURITIES

Section 2.01 Deposits in the Escrow Fund. The District has, as of \_\_\_\_\_, 2022, deposited, or caused to be deposited, in the Escrow Fund the money and Escrowed Securities described in Exhibit B attached to this Agreement.

Section 2.02 Receipt. The Escrow Agent acknowledges receipt of a copy of the order authorizing the issuance of the Defeased Bonds, the Notice of Redemption, the Notice of Defeasance, the Verification Report prepared by \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ relating to the Bonds, if any, and the Resolution. Reference herein to or citation herein of any provision of such instruments shall be deemed to be an incorporation of such provision as a part hereof.

## ARTICLE III CREATION AND OPERATION OF ESCROW FUND

Section 3.01 Escrow Fund. The Escrow Agent has created on its books a special trust fund and irrevocable escrow to be known as the “Alamo Community College District Limited Tax Refunding Bonds, Series 2012 Escrow Fund (2022)” (the *Escrow Fund*) for the benefit of the holders of the Defeased Bonds. The Escrowed Securities and cash, if any, deposited in the Escrow Fund shall be utilized to defease the Defeased Bonds as specified in Exhibit B. The Escrow Agent hereby acknowledges that there has been deposited to the credit of the Escrow Fund the beginning cash balance, if any, and the Escrowed Securities described in Exhibit B. The Escrowed Securities and all proceeds therefrom shall be the property of the Escrow Fund and shall be applied only in strict conformity with the terms and conditions of this Agreement. All of the Escrowed Securities in the Escrow Fund, all proceeds therefrom, and all cash balances and reinvestment of such cash balances in accordance with Sections 4.02 and 4.03 from time to time on deposit in the Escrow Fund are hereby irrevocably pledged to the payment of the principal of, premium, if any, and interest on the Defeased Bonds which payment shall be made by timely transfers of such amounts at such times as are provided for in Section 3.02. When the final transfers have been made for the payment of such principal of, premium, if any, and interest on the Defeased Bonds, any balance then remaining in the Escrow Fund shall be transferred to the District, and the Escrow Agent shall thereupon be discharged from any further duties pertaining to the Escrow Fund.

Section 3.02 Payment of Principal, Premium, if any, and Interest. The Escrow Agent is hereby irrevocably instructed to transfer from the cash balances from time to time on deposit in the Escrow Fund, the amounts required to pay the principal and premium, if any, of the Defeased Bonds at their redemption date, and interest thereon to such dates in the amounts and at the times shown in Exhibit A attached hereto.

Section 3.03 Sufficiency of Escrow Fund. The District represents that the successive receipts of the principal of and interest on the Escrowed Securities, together with the beginning cash balance, if any, in the Escrow Fund will assure that the cash balance on deposit from time to time in the Escrow Fund will be at all times sufficient to provide money for transfer to the Paying Agent at the times and in the amounts required to pay the interest on the Defeased Bonds as such interest comes due, the principal and redemption premium (as applicable), if any, of the Defeased Bonds as the principal and redemption premium, if any, come due on the Defeased Bonds, all as more fully set forth in Exhibit A, as appropriate, attached hereto. If, for any reason, at any time, the cash balances on deposit or scheduled to be on deposit in any Escrow Fund shall be insufficient to transfer the amounts required by the paying agents to make the payments set forth in Section 3.02, the District shall timely deposit in the Escrow Fund, from lawfully available funds, additional funds in the amounts required to make such payments. Notice of any such insufficiency shall be given promptly by the Escrow Agent to the District.

Section 3.04 Trust Funds. The Escrow Agent shall hold at all times the Escrow Fund, the Escrowed Securities, and all other assets of the Escrow Fund wholly segregated on its books from all other funds and securities on deposit with the Escrow Agent; it shall never allow the Escrowed Securities or any other assets of the Escrow Fund to be commingled with any other funds or securities of the Escrow Agent; and it shall hold and dispose of the assets of the Escrow Fund only as set forth herein. The Escrowed Securities and other assets of the Escrow Fund shall always be maintained by the Escrow Agent as trust funds for the benefit of the holders of the Defeased Bonds; and the books and records of the Escrow Agent shall reflect the foregoing. The holders of the Defeased Bonds shall be entitled to the same preferred claim and first lien upon the Escrowed Securities, the proceeds thereof, and all other assets of the Escrow Fund to which they were entitled as holders of the Defeased Bonds. The amounts received by the Escrow Agent under this Agreement shall not be considered as a banking deposit by the District and the Escrow Agent shall have no right to title with respect thereto except as Escrow Agent under the terms of this Agreement. The amounts received by the Escrow Agent under this Agreement shall not be subject to warrants, drafts, or checks drawn by the District or, except to the extent expressly herein provided, by the Paying Agent.

Section 3.05 Non-Presentment. If any Defeased Bonds shall not be presented for payment when the principal thereof, premium, if any, or interest thereon shall have become due, and if cash shall at such times be held by the Paying Agent in trust for that purpose sufficient and available to pay the principal and premium, if any, of such Defeased Bonds and interest thereon, it shall be the duty of the Paying Agent to hold such cash without liability to the holder of such Defeased Bonds for interest thereon after such stated maturity or redemption date, if any, in trust for the benefit of the holder of such Refunded Obligation, who shall thereafter be restricted exclusively to such cash for any claim of whatever nature on his part on or with respect to such Refunded Obligation, including for any claim for the payment thereof and interest thereon. All cash required by the provisions hereof to be set aside or held in trust for the payment of the Defeased Bonds, including interest thereon, shall be applied to and used solely for the payment of the Defeased Bonds and interest thereon with respect to which such cash has been so set aside in trust.

Subject to the provisions of the last sentence of Section 3.01, cash held by the Paying Agent in trust for the payment and discharge of any of the Defeased Bonds and interest thereon

which remains unclaimed for a period of three (3) years after the stated maturity date of such Defeased Bonds shall be returned to the District. Notwithstanding the above and foregoing, any remittance of funds from the Paying Agent to the District shall be subject to any applicable unclaimed property laws of the State of Texas.

Section 3.06 Destruction. Any Defeased Bonds canceled on account of payment by the Paying Agent shall be cremated or otherwise destroyed or handled by the Paying Agent in accordance with the order authorizing the issuance of the Defeased Bonds.

Section 3.07 Irrevocable Escrow. The escrow created by this Agreement shall be irrevocable, and the holders of the Defeased Bonds shall have an express lien on all money and Escrowed Securities in the Escrow Fund until paid out, used, and applied in accordance with this Agreement.

#### ARTICLE IV LIMITATION ON INVESTMENTS

Section 4.01 Duty to Invest. Except for the initial investment of the lawfully available funds of the District in the Escrowed Securities, and except as provided in Sections 4.02, 4.03, and 4.04 and as set forth herein, the Escrow Agent shall not have any power or duty to invest or reinvest any money held hereunder, make substitutions of the Escrowed Securities, or sell, transfer, or otherwise dispose of the Escrowed Securities.

Section 4.02 Reinvestment of Certain Cash Balances in Escrow Funds by Escrow Agent. Except as provided in Section 4.03 hereof, the Escrow Agent shall have no authority to substitute Escrowed Securities for the Escrowed Securities identified in Exhibit B hereto, provided that if there exists cash in the Escrow Fund on the dates identified in Exhibit C, if any, then the District shall direct the Escrow Agent in writing to make timely subscriptions for and apply such amounts to the purchase of United States Treasury Securities--State and Local Government Securities having a zero percent (0%) interest rate (*Zero Interest SLGS*), on the dates, in the amounts, and scheduled to mature as provided on Exhibit C, if any, by executing and filing subscription forms prepared therefor in such form as may be then required by the United States Department of the Treasury; provided that the then existing rules and regulations and policy of the United States Department of the Treasury permit and authorize such investments. Should the policies, rules, and regulations of the United States Department of the Treasury not permit or authorize the purchase of Zero Interest SLGS at such time or times, the District shall not direct such investments and such cash balance or balances shall remain uninvested and held in trust for the benefit of the holders of the Defeased Bonds and used for the payment of the Defeased Bonds on the dates and in the amount such money would have been expended had such Zero Interest SLGS been acquired and matured.

Section 4.03 Substitutions and Reinvestments. At the written direction of the District, the Escrow Agent shall accept initially and temporarily cash and/or substituted securities pending the delivery of the Escrowed Securities identified in Exhibit B (with respect to such account) or shall sell, exchange, or redeem the Escrowed Securities and reinvest the proceeds thereof, together with other money held in the Escrow Fund, provided that the Escrow Agent receives the following:



(1) an opinion by an independent certified public accountant to the effect that (i) the initial and/or temporary substitution of cash and/or securities (which shall be Escrowed Securities) for one or more of the Escrowed Securities identified in Exhibit B pending the receipt and delivery thereof to the Escrow Agent or (ii) the sale, exchange, or redemption of one or more of the Escrowed Securities and the reinvestment of such funds in one or more substituted securities (which shall be Escrowed Securities and permitted by the laws of the State of Texas and the order authorizing the Defeased Bonds to be held in the Escrow Fund), together with the interest thereon and other available investments and money then held in the Escrow Fund, will, in either case, be sufficient, without reinvestment, to pay, as the same become due in accordance with Exhibit A, the principal of, premium, if any, and interest on, the Defeased Bonds which have not previously been paid, and

(2) with respect to an early sale, exchange, or redemption of Escrowed Securities and the reinvestment of the proceeds thereof, an opinion of nationally recognized municipal bond counsel to the effect that (a) such investment will not cause interest on the Defeased Bonds to be included in the gross income of the owners thereof for federal income tax purposes, under the Internal Revenue Code of 1986, as amended, and applicable related regulations, and (b) such reinvestment complies with the laws of the State of Texas and with all relevant documents relating to the issuance of the Defeased Bonds.

Section 4.04 Excess Balances. Except with respect to final transfers of amounts held in the Escrow Fund (which shall be controlled by Section 3.01), the Escrow Agent shall transfer excess amounts held in the Escrow Fund to or on the order of the District provided that the District delivers to the Escrow Agent the following:

(1) an opinion by an independent certified public accountant that, after the transfer of the excess amounts, the principal amount of securities in the Escrow Fund, together with the interest thereon and other available money then held in the Escrow Fund, will be sufficient, without reinvestment, to pay, as the same become due, in accordance with Exhibit A, the principal of, premium, if any, and interest on the Defeased Bonds which have not previously been paid, and

(2) an unqualified opinion of nationally recognized bond counsel to the effect that (a) such transfer will not make the interest on the Defeased Bonds relating to such Escrow Fund subject to federal income taxation, and (b) such transfer complies with the laws of the State of Texas and with all relevant documents relating to the issuance of such Defeased Bonds.

Section 4.05 Allocation of Certain Escrow Securities. The maturing principal of and interest on the Escrowed Securities in the Escrow Fund may be applied to the payment of any Defeased Bonds relating to the Escrow Fund, and no allocation or segregation of the receipts of principal or interest from such Escrowed Securities is required.

Section 4.06 Security for Funds. The Escrow Agent shall continuously collateralize the money in the Escrow Fund not invested in Escrowed Securities with securities or obligations which qualify and are eligible under both the laws of the State of Texas and the laws of the United States of America to secure and be pledged as collateral for public funds to the extent such money is not insured by the Federal Deposit Insurance Corporation. Not more than five percent (5%) of the proceeds of the Bonds shall be invested, directly or indirectly, in deposits insured by the Federal Deposit Insurance Corporation or other federally insured deposits or accounts.

## ARTICLE V APPLICATION OF CASH BALANCES

Section 5.01 In General. Except as provided in Sections 3.01, 3.02, 4.02, 4.03, and 4.04, no withdrawals, transfers, or reinvestment shall be made of cash balances in the Escrow Fund.

## ARTICLE VI RECORDS AND REPORTS

Section 6.01 Records. The Escrow Agent will keep books of record and account in which complete and correct entries shall be made of all transactions relating to the receipts, disbursements, allocations, and application of the money and Escrowed Securities deposited to the Escrow Fund and all proceeds thereof, and such books shall be available for inspection at reasonable hours and under reasonable conditions by the District and the holders of the Defeased Bonds.

Section 6.02 Reports. As soon as practicable following each August 31, beginning August 31, 2022, while any amount is held in the Escrow Fund, the Escrow Agent shall prepare and send to the District a written report summarizing all transactions occurring since the preceding September 1 (or since the date of establishment of the Escrow Fund with respect to the initial report) relating to the Escrow Fund, including without limitation credits to the Escrow Fund as a result of interest payments on or maturities of the Escrowed Securities and transfers from the Escrow Fund for payments on the Defeased Bonds or otherwise, together with a detailed statement of all Escrowed Securities and the cash balance on deposit in the Escrow Fund as of the end of each such annual period.

## ARTICLE VII CONCERNING THE PAYING AGENT AND ESCROW AGENT

Section 7.01 Representations. The Escrow Agent hereby represents that it has all necessary power and authority to enter into this Agreement and to undertake the obligations and responsibilities imposed upon it herein and that it will carry out all of its obligations hereunder.

Section 7.02 Limitation on Liability. The liability of the Escrow Agent to transfer funds for the payment of the principal of, premium, if any, and interest on the Defeased Bonds shall be limited to the proceeds of the Escrowed Securities and the cash balances from time to time on deposit in the Escrow Fund.

The recitals herein and in the proceedings authorizing the Bonds shall be taken as the statements of the District and shall not be considered as made by, or imposing any obligation or liability upon, the Escrow Agent. The Escrow Agent is not a party to the order authorizing the Defeased Bonds, other than in its role as Paying Agent and is not responsible for nor bound by any of the other provisions thereof. In its capacity as Escrow Agent, the Escrow Agent undertakes to perform such duties and only such duties, as are specifically set forth in this Agreement, and no implied covenants or obligations shall be read into this Agreement against the Escrow Agent.

The Escrow Agent makes no representations as to the value, conditions, or sufficiency of the Escrow Fund, or any part thereof, or as to the title of the District, or as to the security afforded thereby or hereby, and the Escrow Agent shall not incur any liability or responsibility in respect to any of such matters.

It is the intention of the parties hereto that the Escrow Agent shall never be required to use or advance its own funds or otherwise incur personal financial liability in the performance of any of its duties or the exercise of any of its rights and powers hereunder, except for its own action constituting, neglect, or willful misconduct or for any loss resulting from its negligence or bad faith.

The Escrow Agent shall not be liable for any action taken or neglected to be taken by it in good faith in the exercise of reasonable care and believed by it to be within the discretion or power conferred upon it by this Agreement, nor shall the Escrow Agent be responsible for the consequences of any error of judgment; and the Escrow Agent shall not be answerable except for its own action constituting, neglect, or willful misconduct, nor for any loss unless the same shall have been through its negligence or bad faith.

Unless it is specifically otherwise provided herein, the Escrow Agent has no duty to determine or inquire into the happening or occurrence of any event or contingency or the performance or failure of performance of the District with respect to arrangements or contracts with others, with the Escrow Agent's sole duty hereunder being to safeguard the Escrow Fund, and to dispose of and deliver the same in accordance with this Agreement. If, however, the Escrow Agent is called upon by the terms of this Agreement to determine the occurrence of any event or contingency, the Escrow Agent shall be obligated, in making such determination, only to exercise reasonable care and diligence, and in event of error in making such determination the Escrow Agent shall be liable only for its own willful misconduct or its negligence. In determining the occurrence of any such event or contingency the Escrow Agent may request from the District or any other person such reasonable additional evidence as the Escrow Agent in its discretion may deem necessary to determine any fact relating to the occurrence of such event or contingency, and in this connection may make inquiries of, and consult with, among others, the District at any time.

The Escrow Agent may conclusively rely and shall be protected in acting or refraining from acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, direction, consent, order, or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties.

The Escrow Agent may consult with counsel, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it in good faith and in accordance therewith. The Escrow Agent may execute any of the trusts or powers hereunder or perform any duties hereunder either directly or by or through agents, attorneys, custodians or nominees appointed with due care.

Section 7.03 Compensation.

(a) The District has agreed to pay the Escrow Agent the sum of \$\_\_\_\_\_ for the administration of this Agreement. In the event that the Escrow Agent is requested to perform any extraordinary services hereunder and the Escrow Agent agrees to perform such request, the District hereby agrees to pay reasonable fees to the Escrow Agent for such extraordinary services and to reimburse the Escrow Agent for all expenses incurred by the Escrow Agent in performing such extraordinary services, including counsel fees, and the Escrow Agent hereby agrees to look only to the District for the payment of such fees and reimbursement of such expenses. The Escrow Agent hereby agrees that in no event shall it ever assert any claim or lien against the Escrow Fund for any fees for its services, whether regular or extraordinary, as Escrow Agent, or in any other capacity, or for reimbursement for any of its expenses.

(b) The Paying Agent is a place of payment (paying agent) for the Defeased Bonds listed on Schedule I. The District shall pay to the Paying Agent the amounts due and owing for all future paying agency services of the Paying Agent with respect to such Defeased Bonds as provided in the paying agent/registrar agreement relating thereto. The District warrants that it has received from the Paying Agent approval of the arrangements herein made and written acknowledgment that the sum paid to the Paying Agent has been accepted in payment of all future paying agency services of the Paying Agent in connection with the Defeased Bonds listed on Schedule I to the extent such sums constitute standard fees of the Paying Agent on the Defeased Bonds.

Section 7.04 Successor Escrow Agents. The Escrow Agent may resign with thirty (30) days advance notice to the District if at any time the Escrow Agent or its legal successor or successors should become unable, through operation of law or otherwise, to act as escrow agent hereunder, or if its property and affairs shall be taken under the control of any state or federal court or administrative body because of insolvency or bankruptcy or for any other reason, a vacancy shall forthwith exist in the office of Escrow Agent hereunder. In such event the District, by appropriate resolution or order, shall promptly appoint an Escrow Agent to fill such vacancy. If no successor Escrow Agent shall have been appointed by the District within 60 days of such vacancy or resignation, a successor may be appointed by the holders of a majority in principal amount of the Defeased Bonds then outstanding for purposes of this Agreement by an instrument or instruments in writing filed with the District, signed by such holders or by their duly authorized attorneys-in-fact. If, in a proper case, no appointment of a successor Escrow Agent shall be made pursuant to the foregoing provisions of this Section within three months after a vacancy shall have occurred, the resigning Escrow Agent or holder of any Defeased Bonds may apply to any court of competent jurisdiction to appoint a successor Escrow Agent. Such court may thereupon, after such notice, if any, as it may deem proper, prescribe and appoint a successor Escrow Agent.

Any successor Escrow Agent shall be a bank, trust company or other financial institution that is duly qualified under applicable law (the Act, or other appropriate statute) to serve as escrow agent hereunder and authorized and empowered to perform the duties and obligations contemplated by this Agreement and organized and doing business under the laws of the United States or one of the states, authorized under such laws to exercise corporate trust powers, having its principal office and place of business in the State of Texas or in the City of New York, New York having a combined capital and surplus of at least \$50,000,000 and subject to the supervision or examination by federal or state authority.

Any successor Escrow Agent shall execute, acknowledge, and deliver to the District and the Escrow Agent an instrument accepting such appointment hereunder, and the Escrow Agent shall execute and deliver an instrument transferring to such successor Escrow Agent, subject to the terms of this Agreement, all the rights, powers, and trusts of the Escrow Agent hereunder. Upon the request of any such successor Escrow Agent, the District shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor Escrow Agent all such rights, powers, and duties.

Section 7.05 Notice of Redemption and/or Notice of Defeasance. The Paying Agent shall publish or mail the Notice of Redemption for the Defeased Bonds listed on Schedule I attached hereto and as required by the order authorizing such Defeased Bonds. The Escrow Agent also hereby acknowledges receipt of the Notice of Redemption which shall be published and/or mailed to the holders of the Defeased Bonds in the time, form, and manner as provided in the order authorizing the issuance of such Defeased Bonds. The District has advised the Escrow Agent that the Defeased Bonds will be escrowed to the redemption date specified in Schedule I hereto. The Paying Agent hereby acknowledges the receipt of the Notice of Redemption and its ongoing duties and responsibilities with respect to the Defeased Bonds and that the Notice of Redemption will be provided to the holders of the Defeased Bonds in the form and manner that is customary in the securities industry.

## ARTICLE VIII MISCELLANEOUS

Section 8.01 Notice. Any notice, authorization, request, or demand required or permitted to be given hereunder shall be in writing and shall be deemed to have been duly given when mailed by registered or certified mail, postage prepaid addressed as follows:

To the Escrow Agent:

[Name]

[Address]

[City, State Zip]

Attention: [Reference]

To the District:

Alamo Community College District  
2222 N. Alamo Street  
San Antonio, Texas 78215  
Attention: Associate Vice Chancellor for Finance and Fiscal Services

The United States Post Office registered or certified mail receipt showing delivery of the aforesaid shall be conclusive evidence of the date and fact of delivery. Any party hereto may change the address to which notices are to be delivered by giving to the other parties not less than ten (10) days prior notice thereof.

Section 8.02 Termination of Responsibilities. Upon the taking of all the actions as described herein by the Escrow Agent, the Escrow Agent shall have no further obligations or responsibilities hereunder to the District, the holders of the Defeased Bonds, or to any other person or persons in connection with this Agreement.

Section 8.03 Binding Agreement. This Agreement shall be binding upon the District, the Escrow Agent, and their respective successors and legal representatives and shall inure solely to the benefit of the holders of the Defeased Bonds, the District, the Escrow Agent, and their respective successors and legal representatives.

Section 8.04 Severability. In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions of this Agreement, but this Agreement shall be construed as if such invalid or illegal or unenforceable provision had never been contained herein. Notice of any severance shall be immediately provided to Moody's Investors Service, Inc. at the address provided in Section 8.01 hereof.

Section 8.05 Governing Law. This Agreement shall be deemed to be an agreement made under the laws of the State of Texas and for all purposes shall be governed by and construed in accordance with the laws of the State of Texas and the United States of America.

Section 8.06 Time of the Essence. Time shall be of the essence in the performance of obligations from time to time imposed upon the Escrow Agent by this Agreement.

Section 8.07 Amendments and Modifications. This Agreement shall be binding upon the District and the Escrow Agent and their respective successors and legal representatives and shall inure solely to the benefit of the holders of the Defeased Bonds, the District, the Escrow Agent, and their respective successors and legal representatives. Furthermore, no alteration, amendment, or modification of any provision of this Agreement shall be effective unless (i) prior written consent of such alteration, amendment, or modification shall have been obtained from the holders of all Defeased Bonds outstanding at the time of such alteration, amendment, or modification and (ii) such alteration, amendment, or modification is in writing and signed by the parties hereto; provided, however, the District and the Escrow Agent may, without the consent of the holders of the Defeased Bonds (upon obtaining the written confirmation of all rating agencies then rating the Defeased Bonds that the proposed amendment will not result in the ratings on the Defeased Bonds being lowered or withdrawn as a result of the amendment, unless the proposed

amendment is limited to (i) the insertion of inadvertently omitted material or the correction of mistakes or clarification of ambiguities, (ii) the pledging of additional security to the holders of the Defeased Bonds, or (iii) the deposit of additional cash or Escrowed Securities into the Escrow Fund in which instances the written confirmation from the rating agencies shall not be required), amend or modify the terms and provisions of this Agreement to cure in a manner not adverse to the holders of the Defeased Bonds any ambiguity, formal defect, or omission in this Agreement; provided, however, that no such amendment shall adversely affect the firm banking arrangements made for the payment of the principal of, premium, if any, and interest on the Defeased Bonds. Moody's Investors Service, Inc. shall receive prior written notice and drafts of all amendments at the address identified in Section 8.01 hereof.

Section 8.08 Holiday. If the date for making any payment or the last date for performance of any act or the exercising of any right, as provided in this Agreement, is not a business day, such payment may be made or act performed or right exercised on the next succeeding business day with the same force and effect as if done on the date provided therefor herein and, in the case of any payment, no interest shall accrue for the period after such date.

Section 8.09 Covenants. The District covenant that they will faithfully perform at all times any and all covenants, undertakings, stipulations, and provisions contained in this Agreement, in any and every Defeased Bonds as executed, authenticated, and delivered, and in all proceedings pertaining thereto as the Defeased Bonds shall have been modified as provided in this Agreement. The District covenants that it is duly authorized under the laws of the State of Texas to execute and deliver this Agreement, that all actions on its part for the payment of the Defeased Bonds as provided herein and the execution and delivery of this Agreement have been duly and effectively taken, and that the Defeased Bonds in the hands of the holders and owners thereof are and will be valid and enforceable obligations of the District according to the import thereof as provided in this Agreement.

Section 8.10 Interpretation of Agreement. In the event of any disagreement or controversy hereunder or if conflicting demands or notices are made upon the Escrow Agent growing out of or relating to this Agreement or in the event that the Escrow Agent in good faith is in doubt as to what action should be taken hereunder, the District expressly agrees and consents that the Escrow Agent shall have the absolute right at its election to

(a) withhold and stop all further proceedings in, and performance of, this Agreement with respect to the issue in question and of all instructions received hereunder in regard to such issue; and

(b) file a suit in interpleader and obtain an order from a court of appropriate jurisdiction requiring all persons involved to interplead and litigate in such court their several claims and rights among themselves. Nothing in this paragraph is intended to create or expand upon any right that the Escrow Agent would otherwise have available to it under applicable law to commence an interpleader or to alter the obligations of the Escrow Agent under this Agreement.

The District agrees to indemnify and save the Escrow Agent harmless, to the extent permitted by law, from all loss, cost, damages, expenses, and attorney fees suffered or incurred

by the Escrow Agent in connection herewith, except as a result of the Escrow Agent's own negligence or willful misconduct. The foregoing indemnification shall survive the termination of this Agreement or the resignation or removal of the Escrow Agent for any reason. The obligations of the Escrow Agent under this Agreement shall be performable at the corporate office of the Escrow Agent in Austin, Texas.

The Escrow Agent may consult with legal counsel in the event of any dispute or question as to the construction of any of the provisions hereof or its duties hereunder, and it shall, in the absence of negligence or bad faith on the part of the Escrow Agent, incur no liability and shall be fully protected in acting in accordance with the opinion and instructions of such counsel.

Section 8.11 Liability; Reliance; Assignment. The Escrow Agent shall not be responsible or liable to any person in any manner whatsoever for the sufficiency, correctness, genuineness, effectiveness, or validity of this Agreement with respect to the District or for the identity or authority of any person making or executing this Agreement for and on behalf of the District. The Escrow Agent is authorized by the District to rely upon the representations of the District with respect to this Agreement and the deposits made pursuant hereto and as to the District's right and power to execute and deliver this Agreement, and the Escrow Agent shall not be liable in any manner as a result of such reliance. The duty of the Escrow Agent hereunder shall only be to the District and the holders of the Defeased Bonds. Except as set forth in Section 7.04 herein, neither the District nor the Escrow Agent shall assign or attempt to assign or transfer any interest hereunder or any portion of any such interest without the written consent of each of the parties to this Agreement.

The Escrow Agent is also authorized to transfer funds relating to the redemption and defeasance of the Defeased Bonds in the manner disclosed in the closing memorandum as prepared by the District's financial advisor, bond counsel, or other agent. The Escrow Agent may act on a facsimile or email transmission of the closing memorandum acknowledged by the financial advisor, bond counsel, or the District as the final closing memorandum. The Escrow Agent shall not be liable for any losses, costs or expenses arising directly or indirectly from the Escrow Agent's reliance upon and compliance with such instructions.

The Bank may act on any order, request, approval or other authority relating to the Defeased Bonds which is provided by the District through a facsimile or e-mail transmission without the necessity of obtaining an original or executed copy of any such authority.

Section 8.12 Counterparts. This Agreement may be executed in any number of counterparts, each of such counterparts shall for all purposes be deemed to be an original, and all such counterparts shall together constitute one and the same instrument.

Section 8.13 Incorporation of Preamble Recitals. The recitals contained in the preamble to this Agreement are hereby found to be true, and such recitals are hereby made a part of this Agreement for all purposes and are adopted as a part of the judgment and findings of the District.

Section 8.14 Contracts with Companies Engaged in Business with Iran, Sudan or Foreign Terrorist Organizations Prohibited (S.B. 252 85th Texas Legislature). The Escrow



Agent represents that neither it nor any of its parent company, wholly- or majority-owned subsidiaries, and other affiliates is a company identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Texas Government Code, as amended, and posted on any of the following pages of such officer's Internet website:

<https://comptroller.texas.gov/purchasing/docs/sudan-list.pdf>,  
<https://comptroller.texas.gov/purchasing/docs/iran-list.pdf>, or  
<https://comptroller.texas.gov/purchasing/docs/fto-list.pdf>.

The foregoing representation is made solely to comply with Section 2252.152, Texas Government Code, as amended, and to the extent such Section does not contravene applicable Texas or federal law and excludes the Escrow Agent and each of its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization. The Escrow Agent understands "affiliate" to mean any entity that controls, is controlled by, or is under common control with the Escrow Agent and exists to make a profit.

*[The remainder of this page intentionally left blank.]*

EXECUTED as of the date first written above.

ALAMO COMMUNITY COLLEGE DISTRICT

---

Vice Chancellor for Finance and Administration

*[The remainder of this page intentionally left blank.]*

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
as Escrow Agent

By: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

*[The remainder of this page intentionally left blank.]*

## **ACKNOWLEDGEMENT OF RECEIPT OF NOTICE AND CONTINUING DUTIES**

The undersigned acknowledges the receipt of the Resolution and the Escrow and Trust Agreement pertaining to the defeasance of the Defeased Bonds and consents to the provisions of, and acknowledges its ongoing duties and responsibilities with respect to the Defeased Bonds as specified under, Sections 7.03(b) and 7.05 hereof. The undersigned also acknowledges receipt of the order authorizing the issuance of the Defeased Bonds and the Notice of Redemption. The Notice of Redemption described in Section 7.05 will be provided to the holders of the Defeased Bonds in the form and manner that is customary in the securities industry.

THE BANK OF NEW YORK MELLON TRUST  
COMPANY, N.A.

By \_\_\_\_\_

Title \_\_\_\_\_

## **INDEX TO EXHIBITS**

Schedule I  
Defeased Bonds

Exhibit A  
Schedule of Debt Service on Defeased Bonds

Exhibit B  
Escrowed Securities and Cash to pay the Defeased Bonds

Exhibit C  
Escrow Fund Cash Flow and Reinvestment

## **Schedule I**

### **Defeased Bonds**

“Alamo Community College District Limited Tax Refunding Bonds, Series 2012,” dated June 15, 2012 maturing on August 15 in each of the years 2033 through 2035, August 15, 2037 (3.75% coupon), and August 15, 2037 (4.55% coupon) in the original principal amount of \$[\_\_\_\_\_] (partial) and August 15, 20[\_\_\_] in the original principal amount of \$[\_\_\_\_\_] (partial), to be redeemed on August 15, 2022.

**Exhibit A**

**Schedule of Debt Service on Defeased Bonds**

## Exhibit B

### Escrowed Securities and Cash to pay the Defeased Bonds

|              |    |
|--------------|----|
| SLGS         | \$ |
| Cash Deposit |    |
| TOTAL        | \$ |

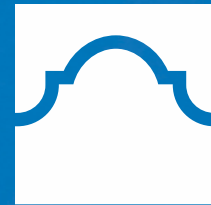


## **Exhibit C**

### **Escrow Fund Cash Flow and Reinvestment**

# FY 2022 Property Taxes

Tracey Sulak Bedwell, CTP, MBA  
Treasurer, Alamo Colleges District



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COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

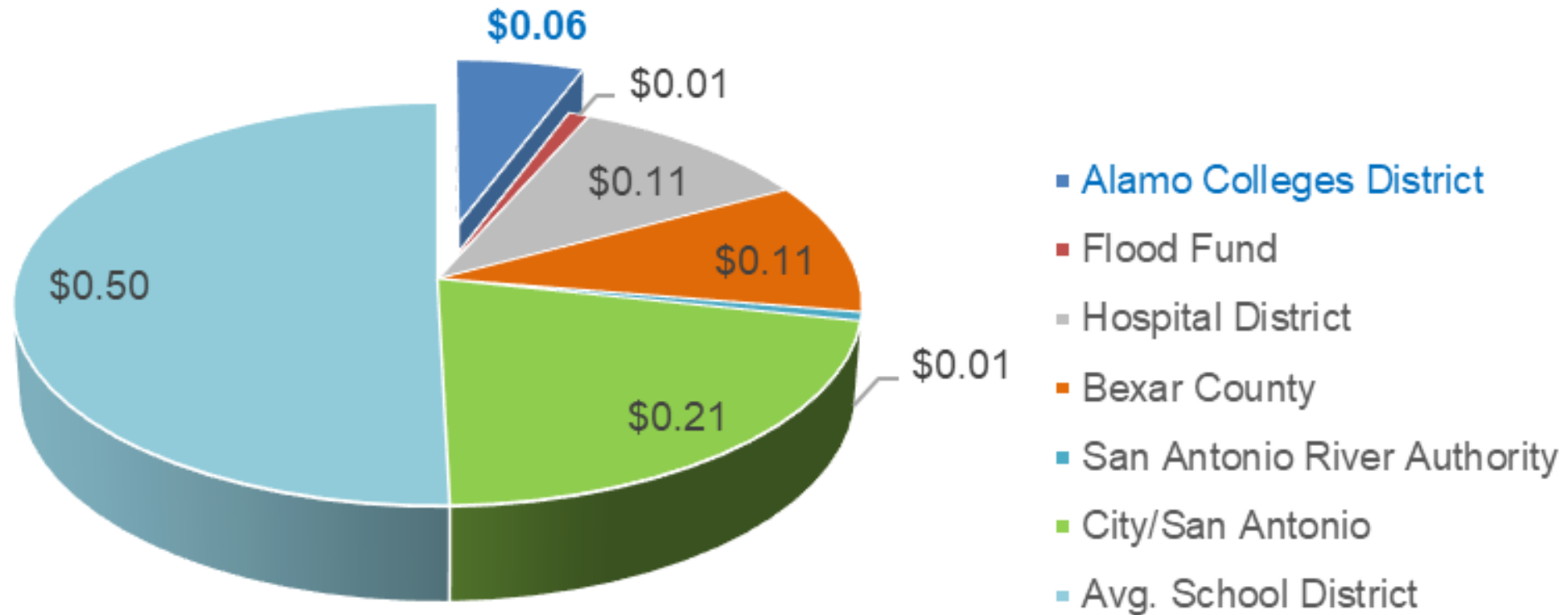
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# Agenda

- Overview of Property Taxes
- “Truth-in-Taxation”/Calculated Rates
- Next Steps



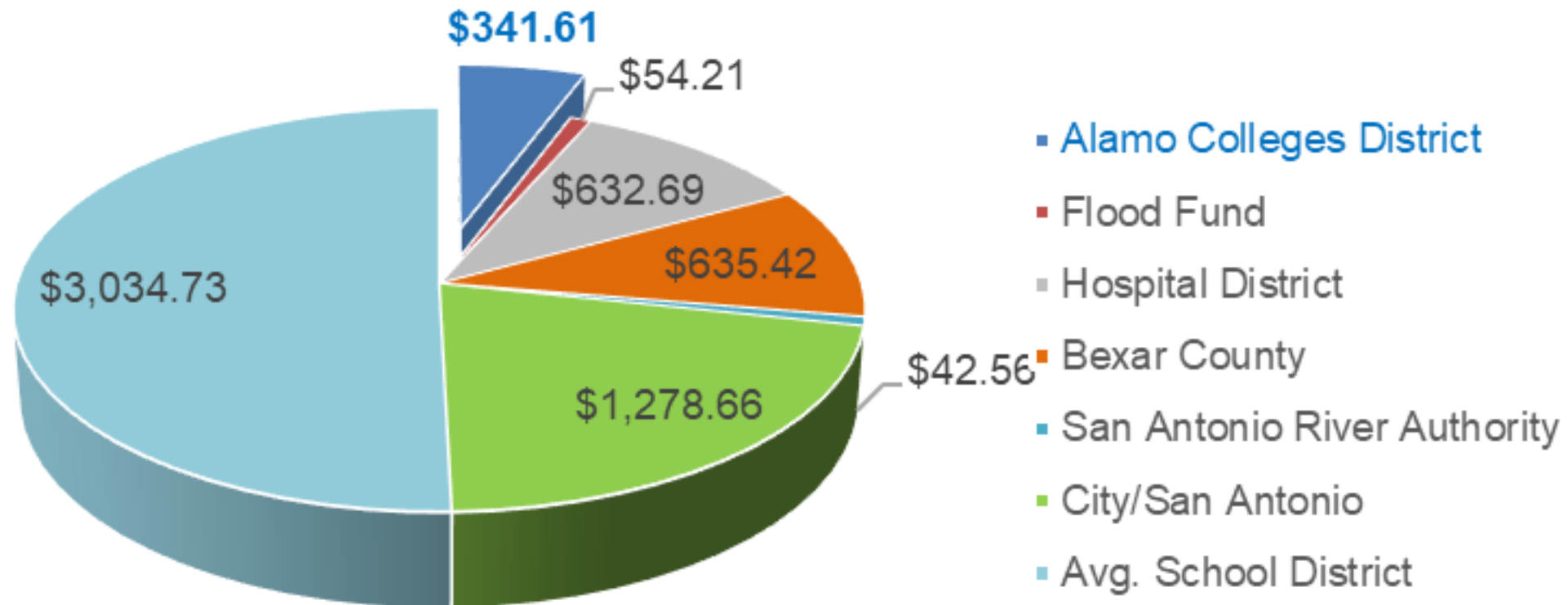
# Allocation of \$1 of Property Taxes of a “Typical” Bexar County Homeowner 2020



Compiled from information from Bexar Appraisal District- assumes COSA resident with composite school district, average price home



# Allocation Total Property Taxes of a “Typical” Bexar County Homeowner 2020



Compiled from information from Bexar Appraisal District- assumes COSA resident with composite school district, average price home



# Two Parts to the Tax Rate/Revenue

## “M&O”

- Maintenance and Operations
- Covers salaries, utilities, day-to-day operations
- Important component of the budgeted revenue

## “Debt”

- Covers Principal and Interest on bonds issued and secured by the property tax revenues
- Includes Capital Improvement Program (CIP Gen. Oblig. Bonds and Maint. Tax Notes)

Alamo Colleges District's current Tax Rate of \$0.149150  
\$0.107760 M&O + \$0.04139 Debt





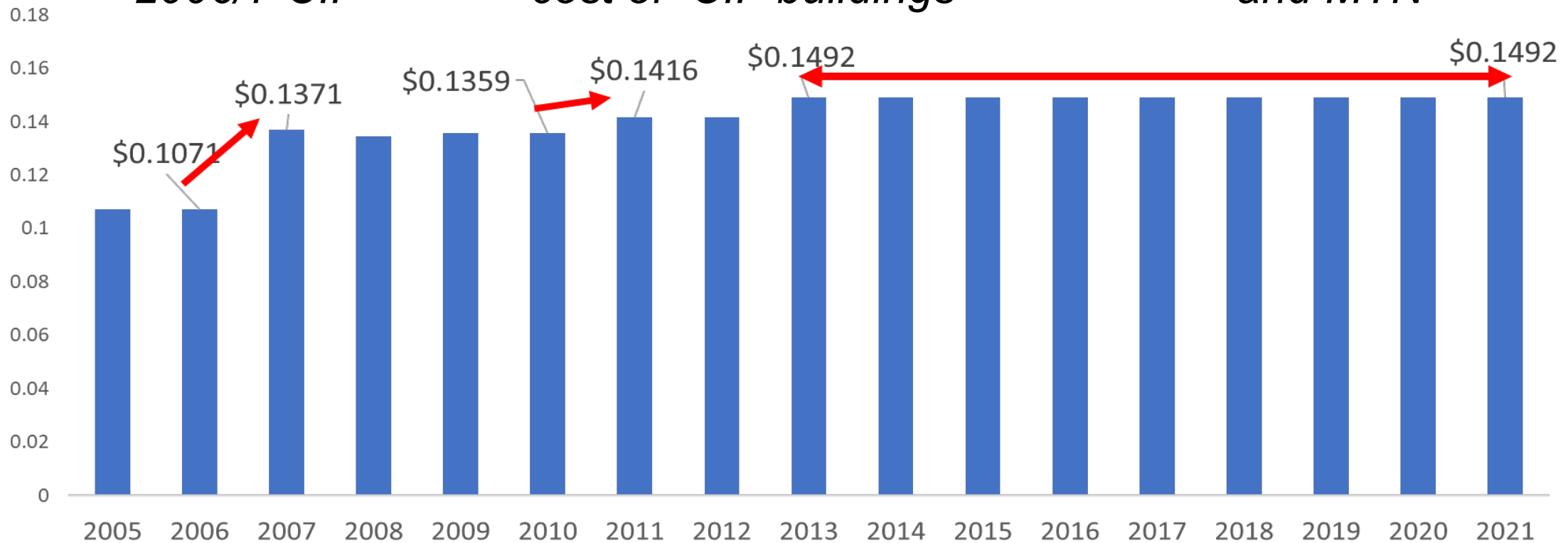
# Board Strategy:

## Manage Debt to Maintain a Stable Tax Rate

*2007: 3 cent tax  
hike for \$450M  
2006/7 CIP*

*2011: half cent M&O tax  
hike to cover operating  
cost of CIP buildings*

*2017-2022: no tax  
hike for \$500M CIP  
and MTN*



CIP= Capital Improvement Plan MTN = Maintenance Tax Notes



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# Results of Managing to a Stable Tax Rate

## M&O

- Covers the cost to operate new buildings in the CIP
- Preventive Maintenance on aging facilities

*Strategy of targeting a stable tax rate since 2013 has allowed ACD to maintain 5.4M gsf and construct CIP facilities without increasing the tax rate*

## Debt

- Flexibility to pay down debt for interest savings and create additional capacity
- Funded \$500 million for CIP and maintenance without having to raise the rate



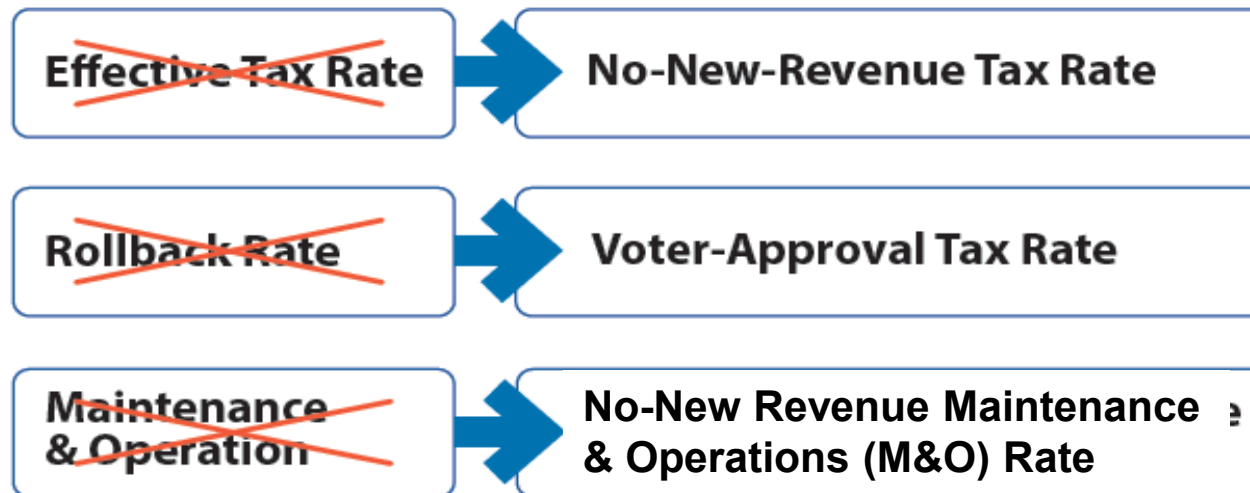


# “Truth In Taxation”

- ▶ A concept embodied in the Texas Constitution and the Tax Code
- ▶ Requires taxing entities to make taxpayers aware of tax rates and proposals and affords taxpayers the opportunity to limit tax increases
- ▶ Very strict rules on timing and information for public hearings and published notices
  - 86<sup>th</sup> Legislative Session increased transparency for taxpayers with additional publications/disclosure



# Senate Bill 2, 86<sup>th</sup> Legislative Session Made Several Significant Changes: New Terminology



Source: State Comptroller



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# Truth-in-Taxation Tax Rates: No-New-Revenue Tax Rate

Calculated Tax Rate that will produce the same amount of taxes to a Taxing Unit if applied to the same properties taxed both years

# Truth-in-Taxation Tax Rates: Voter-Approval Tax Rate

M&O No-New-Revenue Rate plus 8%

 Debt Tax Rate sufficient to pay this year's debt

 Voter-Approval Rate

*If the taxing unit adopts a tax rate that exceeds the Voter-Approval rate, the taxing unit must automatically hold an election on the next uniform election date*



# Certified totals for Tax Year 2021 (FY 2022) indicated continued % growth in Taxable Assessed Value (“TAV”)

- TAV rose over 5% versus prior year, but revenue slightly impacted with higher % growth in frozen values
- \$ 4.4 Billion in new taxable value added to the tax rolls
- 8.5% increase in taxable value of single family residences tempered by 3.5% increase in multifamily and flat commercial real and personal property



# No-New-Revenue and Voter-Approval Rate Calculations

| <u>FY<br/>Year</u> | <u>Rate Type</u> | <u>Combined</u>   | <u>ACD Taxes on<br/>“Average” Home</u> |
|--------------------|------------------|-------------------|----------------------------------------|
| 2021               | Actual           | \$0.149150        | \$341.61                               |
| 2022               | No-New-Revenue   | \$0.147897        | \$360.61                               |
| 2022               | Voter-Approval   | \$0.161187        | \$393.13                               |
| <b>2022</b>        | <b>Budgeted</b>  | <b>\$0.149150</b> | <b>\$363.66</b>                        |

At an average home price of \$243,824, a homeowner will pay additional \$22.05 at same Combined Tax Rate due to increased property value



# Tax Rate per FY 2022 Budget & Debt Management Plan

## **Proposed Combined Rate of \$0.149150**

- ✓ FY22 Operating Budget approved 7/27/21 with flat M&O rate of \$0.107760
- ✓ FY22 Debt Mgmt. Plan approved 5/18/21 with flat Debt rate of \$0.04139; provides sufficient funds to pay debt requirement

Combined Rate is:

- 13<sup>th</sup> cent over No-New-Revenue Rate
- 1.2 cents under Voter-Approval Rate

***Proposed Combined Rate represents NO Tax Rate Increase***



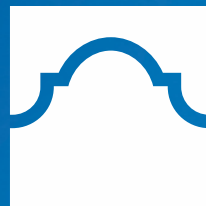
# Next Steps

| DATE                   | ACTION                                                                                                                                                              |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tuesday, August 17     | Board votes to proceed with Tax Rate. Requires quorum and roll-call vote. Announce date, time and place of meeting (Public Hearing) at which will vote on Tax Rate. |
| Tuesday, September 14  | Public Hearing. Board adopts Tax Rate. Requires a quorum, special language and a record vote. Must take place in a public building inside taxing boundaries.        |
| Thursday, September 30 | Deadline to adopt Tax Rate.                                                                                                                                         |





Thank you.



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Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# Appendix

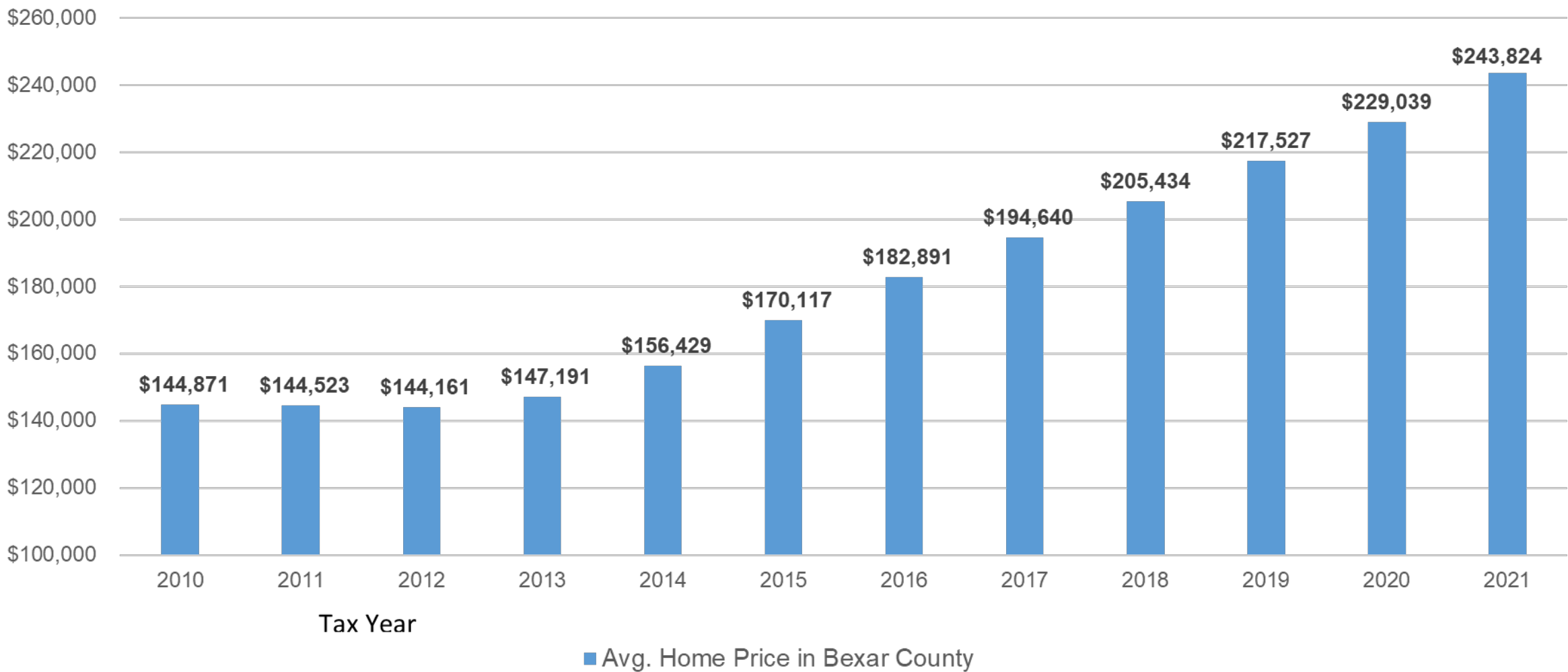


# Senate Bill 2, 86<sup>th</sup> Legislative Session Made Several Significant Changes: Increased Transparency

- Additional tax and budget information on ACD's website
  - Will post in Transparency and Compliance section of website
- New website by each Appraisal District "Property Truth in Taxation"
  - All taxing units required to post information
  - Taxpayer will see expanded information about each taxing unit when conducting a property search, information on governing body, contact information at ACD for questions/comments



# Home Prices Continue to Climb



Source: Bexar Appraisal District Certified Values



# Senate Bill 2, 86<sup>th</sup> Legislative Session Made Several Significant Changes: New Election Triggers

Threshold over which voters must approve tax increases

| Taxing Unit           | Voter-Approval Tax-Rate * | Effective Date |
|-----------------------|---------------------------|----------------|
| Cities / Counties     | 3.5%                      | Jan. 1, 2020   |
| Special Taxing Units* | 8%                        | No Change      |
| School Districts      | 2.5%                      | Sept. 1, 2020  |

\*Hospitals, Junior Colleges

\* Formerly Rollback Rate

Source: State Comptroller



## Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2021-2022

Presented to the Board Acting as Committee of the Whole August 10, 2021, and now presented with Committee-requested revisions to the Board for approval on August 17, 2021.

### MINUTE ORDER

**“The Board of Trustees hereby approves, orders and adopts a Maintenance and Operations (M&O) tax rate of \$0.107760/\$100 of assessed valuation and a Debt levy tax rate of \$0.041390/\$100 of assessed valuation, for a Combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2021/22 which is greater than the No-New-Revenue tax rate of \$0.147897/\$100 of assessed valuation but less than the Voter-Approval tax rate of \$0.161187/\$100 of assessed valuation. The Board hereby ratifies its implied delegation to the Vice Chancellor for Finance and Administration or delegate to calculate the no-new-revenue tax rate and the voter-approval tax rate relying on the Bexar County Tax Assessor-Collector and hereby authorizes and directs the Vice Chancellor or delegate to provide the public notices and to arrange the public hearing on appropriate dates as required by the Texas Tax Code for the proposed tax rate increase. Following such notice and hearing, the Board of Trustees shall deliberate and vote on the final tax rate increase, within the applicable time frame set out in the Texas Property Tax Code.”**

### PURPOSE

The Alamo Colleges District strives to make higher education readily affordable to its citizens, with a goal to make every effort to keep its tax rates as low as possible.

In accordance with the Debt Management Plan approved by the Board in May 2021, there is no recommended change to the property tax rate- the Combined rate will remain at \$0.149150/\$100 of assessed valuation. Because of the increase in taxable assessed value, this proposed Combined tax rate, although constant from last year, is higher than the calculated No-New-Revenue tax rate, and there is a resultant requirement for public notices and a public hearing prior to final approval of the tax rate.

### BACKGROUND

The Combined tax rate is unchanged at \$0.149150/\$100 of assessed valuation. Even though the Combined tax rate is stable, because of the increase in property values, the calculated No-New-Revenue rate is now lower than current rate, requiring a public notice and hearing. The recommended M&O tax rate of \$0.107760/\$100 of assessed valuation is higher than the current year calculated No-New-Revenue tax rate of \$0.107149/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.115720/\$100 of assessed valuation. The Debt rate of \$0.04139/\$100 of assessed valuation will raise the revenue needed for FY 2021/22 debt service payments and other actions per the approved FY 2022 Debt Management Plan. The Combined tax rate of \$0.149150/\$100 is higher than the No-New-Revenue tax rate of \$0.147897/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.161187/\$100 of assessed valuation. Public notices and a public hearing is required prior to final approval of the tax rate when the proposed tax rate is greater than either the No-New-Revenue tax rate or the Voter-Approval tax rate (whichever is lower).

### IMPLICATIONS

Financial: Provide tax revenues required to support Alamo Colleges District operations and fund annual payments on bond debt

Strategic Objective: Goal III Performance Excellence

Attachments: Exhibit A: Notice of Calculated Tax Rates  
Exhibit B: 2021 Tax Planning Calendar (FY 22)  
Exhibit C: Notice of Public Hearing/Meeting to Vote on Tax Rate (DRAFT)

Shayne West  
Digitally signed by  
Shayne West  
Date: 2021.08.09  
08:17:29 -05'00'

Shayne A. West  
Interim Assoc. Vice Chancellor of Finance  
and Fiscal Services

Dr. Diane Snyder  
Digitally signed by Dr. Diane Snyder  
Date: 2021.08.06 12:49:16 -05'00'

Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance and Administration

Dr. Mike Flores  
Chancellor



## EXHIBIT A

### Notice About 2021 Tax Rates

Property Tax Rates in ALAMO COMMUNITY COLLEGE DISTRICT

This notice concerns the 2021 property tax rates for ALAMO COMMUNITY COLLEGE DISTRICT. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.147897/\$100

**This year's voter-approval tax rate:** \$0.161187/\$100

To see the full calculations, please visit 233 N. Pecos-La Trinidad, San Antonio, TX 78207 for a copy of the Tax Rate Calculation Worksheet.

---

#### Unencumbered Fund Balance

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

| Type of Fund | Balance    |
|--------------|------------|
| I&S          | 13,295,000 |

#### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

| Description of Debt   | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|-----------------------|--------------------------------------------------------------|-----------------------------------------|--------------------------|---------------|
| Limited Tax Series    | 27,675,000                                                   | 23,785,926                              | 0                        | 51,460,926    |
| Maintenance Tax Notes | 22,350,000                                                   | 1,831,888                               | 0                        | 24,181,888    |

|                                                                                            |              |
|--------------------------------------------------------------------------------------------|--------------|
| Total required for 2021 debt service                                                       | \$75,642,814 |
| - Amount (if any) paid from funds listed in unencumbered funds                             | \$0          |
| - Amount (if any) paid from other resources                                                | \$0          |
| - Excess collections last year                                                             | \$0          |
| = Total to be paid from taxes in 2021                                                      | \$75,642,814 |
| + Amount added in anticipation that the unit will collect only 99.05% of its taxes in 2021 | \$725,498    |
| = Total debt levy                                                                          | \$76,368,312 |

---

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 7/29/2021 by The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC

Carlos Gutierrez, PCC  
Property Tax Division Director  
233 N. Pecos-La Trinidad, San Antonio, TX 78207  
210-335-6600  
taxoffice@bexar.org  
home.bexar.org/tax

EXHIBIT B TAX PLANNING CALENDAR

| DATE                   | ACTION                                                                                                                                                              |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tuesday, August 17     | Board votes to proceed with Tax Rate. Requires quorum and roll-call vote. Announce date, time and place of meeting (Public Hearing) at which will vote on Tax Rate. |
| Tuesday, September 14  | Public Hearing. Board adopts Tax Rate. Requires a quorum, special language and a record vote. Must take place in a public building inside taxing boundaries.        |
| Thursday, September 30 | Deadline to adopt Tax Rate.                                                                                                                                         |

# NOTICE OF PUBLIC HEARING ON TAX INCREASE **DRAFT**

A tax rate of \$ 0.149150 per \$100 valuation has been proposed by the governing body of ALAMO COMMUNITY COLLEGE DISTRICT.

|                         |                      |
|-------------------------|----------------------|
| PROPOSED TAX RATE       | \$0.149150 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.147897 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.161187 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for ALAMO COMMUNITY COLLEGE DISTRICT from the same properties in both the 2020 tax year and the 2021 Tax Year.  
The voter-approval rate is the highest tax rate that ALAMO COMMUNITY COLLEGE DISTRICT may adopt without holding an election to seek voter approval of the rate.  
The proposed tax rate is greater than the no-new revenue tax rate. This means that ALAMO COMMUNITY COLLEGE DISTRICT is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON TUESDAY, SEPTEMBER 14, 2021 at 6:00 PM at the ALAMO COLLEGES DISTRICT, 2222 N. ALAMO ST., SAN ANTONIO, TX 78215.

The proposed tax rate is not greater than the voter-approval rate. As a result, ALAMO COMMUNITY COLLEGE DISTRICT is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Board of Trustees of Alamo Community College District at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposed tax increase as follows:

- FOR:  
AGAINST:  
PRESENT and not voting:  
ABSENT:

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by ALAMO COMMUNITY COLLEGE DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by ALAMO COMMUNITY COLLEGE DISTRICT this year:

|                                     | 2020          | 2021       | Change                       |
|-------------------------------------|---------------|------------|------------------------------|
| Total tax rate (per \$100 of Value) | \$0.149150    | \$0.149150 | Decrease of \$0.00 or 0.00%  |
| Average homestead taxable value     | \$229,039     | \$243,824  | Increase of 6.46%            |
| Tax on average homestead            | \$341.61      | \$363.66   | Increase of \$22.05 or 6.46% |
| Total tax levy on all properties    | \$239,065,187 |            | Increase of \$ or %          |

**For assistance with tax calculations, please contact:**  
The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC  
Carlos Gutierrez, PCC  
Property Tax Division Director  
233 N. Pecos-La Trinidad, San Antonio, TX 78207  
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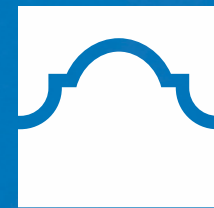
# Overview for Contract Award - Purchase of Executive Recruitment Services

Linda Boyer-Owens, MA, SPHR, SHRM-SCP

Associate Vice Chancellor for Human Resources &  
Organizational Development

Gary O'Bar, C.P.M.

Director, Purchasing & Contract Administration



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DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# Purpose

This contract action provides for the purchase of executive recruitment services to be directed toward the recruiting, screening and hiring of highly qualified applicants for the positions of Chief of Strategic Enrollment Management and the Vice President of College Services for Northeast Lakeview College.

The scope of work includes:

- Providing advice on marketing and targeting strategies using mail, telephone, internet, and/or networking to advertise, recruit and attract highly qualified applicants, and developing a comprehensive profile of qualities and qualifications for comparative consideration.
- Evaluating the applicant pool and screen up to a group of 25 well-qualified applicants to present for initial review and interview, and editing the applications to provide neutrality with no identity as to race, ethnicity or gender.
- Assisting in developing appropriate questions to conduct effective interviews, and maintain applicant confidentiality throughout the screening and hiring process.



# Recommended Contract Award

## Background:

- A notice soliciting competitive sealed proposals was advertised in the San Antonio Express News and La Prensa de San Antonio twice over a 14-day period. Purchasing & Contract Administration sent notices to 36 potential Offerors. Representatives from Human Resources & Organizational Development evaluated the proposals received by the CSP deadline.
- Contracts awarded as a result of this action will begin upon award and terminate August 31, 2022 with four, one-year options for renewal upon mutual consent of the contractor and the Alamo Colleges District.
- An evaluation process to formally award multiple contracts to various Offerors was conducted to reduce the delays in repetitive bidding; expand the range of services; and to ensure services are available when needed.

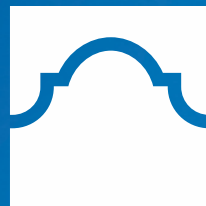
## Recommendation:

- This recommendation seeks to award a contract to Academic Search Inc., Baker Tilly US LLP, Gold Hill Associates, Greenwood/Asher & Associates LLC, Helbling & Associates, Kaye/Bassman International Corporation, R H Perry & Associates, The Spelman & Johnson Group for \$117,000.
- Funding is provided from the DIS Human Resources Fund





Thank you.



ALAMO  
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DISTRICT



## Discussion and Possible Action on the Purchase of Executive Recruitment Services

Presented to the Board Acting as Committee of the Whole on August 10, 2021 and now presented to Board for approval on August 17, 2021.

### MINUTE ORDER

" The Board of Trustees hereby awards a contract to Academic Search Inc., Baker Tilly US LLP, Gold Hill Associates, Greenwood/Asher & Associates LLC, Helbling & Associates, Kaye/Bassman International Corporation, R H Perry & Associates, and The Spelman & Johnson Group providing for the purchase of Executive Recruitment Services for an estimated amount of \$117,000 as requested by the office of the Associate Vice Chancellor Human Resources and Organizational Development."

### PURPOSE

This contract action provides for the purchase of executive recruitment services to be directed toward the recruiting, screening and hiring of highly qualified applicants for the current positions of Chief of Strategic Enrollment Management, and the Vice President of College Service for Northeast Lakeview College. Additionally, the contractors will be available for filling other senior level executive positions that arise within the Alamo Colleges District.

The scope of work includes:

- Providing advice on marketing and targeting strategies using mail, telephone, internet, and/or networking to advertise, recruit and attract highly qualified applicants, and developing a comprehensive profile of qualities and qualifications for comparative consideration.
- Evaluating the applicant pool and screen up to a group of 25 well-qualified applicants to present for initial review and interview, and editing the applications to provide neutrality with no identity as to race, ethnicity or gender.
- Assisting in developing appropriate questions to conduct effective interviews, and maintain applicant confidentiality throughout the screening and hiring process.

An evaluation process to formally award multiple contracts to various Offerors was conducted to reduce the delays in repetitive bidding; expand the range of services; and to ensure services are available when needed. The amounts shown represent current requirements. Additional purchases can be made on an as-needed basis, and the actual amount paid is based on the amount of services purchased.

### BACKGROUND

A notice soliciting competitive sealed proposals was advertised in the San Antonio Express News and La Prensa de San Antonio twice over a 14-day period. Additionally, Purchasing & Contract Administration sent notices to 36 potential Offerors. Representatives from Human Resources & Organizational Development evaluated the proposals received by the CSP deadline. As a result of this effort, the proposals submitted by Academic Search Inc., Baker Tilly US LLP, Gold Hill Associates, Greenwood/Asher & Associates LLC, Helbling & Associates, Kaye/Bassman International Corporation, R H Perry & Associates, and The Spelman & Johnson Group are recommended for award on a best value basis. Contracts awarded as a result of this action will begin upon award and terminate August 31, 2022 with four, one-year options for renewal upon mutual consent of the contractors and the Alamo Colleges District.

### IMPLICATIONS

**Financial:** Estimated \$117,000

**Funding Source:** 119001 - 893202 DIS Human Resources Fund

**Strategic Objective:** Goal I - Student Success; Goal III – Performance Excellence

**Employee Services:** None

**ATTACHMENTS:** Price Tabulation and Evaluation Criteria

Gary O'Bar, C.P.M.

Gary O'Bar, C.P.M.  
cm-gary.o'bar@c.p.m., o=Alamo Colleges District, ou=Purchasing &  
Contract Administration, email=gobar@alamo.edu, c=US  
2021.08.03 13:44:52 -05'00'

Gary O'Bar, C.P.M.  
Director Purchasing & Contract Administration

Dr. Diane Snyder

Digitally signed by Dr. Diane Snyder  
Date: 2021.08.03 13:43:18 -05'00'

Dr. Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

Linda Boyer-Owens, MA, SPHR, DHRM-SCP  
Associate Vice Chancellor for Human  
Resources & Organizational Development

Dr. Mike Flores  
Chancellor



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Price Tabulation  
Purchase of Executive Recruitment Services

| ITEM NO.                         | DESCRIPTION                                                                                         | Academic Search, Inc. | Baker Tilly US, LLP | Confidential Search Solutions, LLC | Gold Hill Associates | Greenwood/ Asher & Associates, LLC | Helbling & Associates |
|----------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------|---------------------|------------------------------------|----------------------|------------------------------------|-----------------------|
| 1                                | Services based on annual salary of \$100,000 – 200,000 <sup>(1)</sup><br>Percentage Rate per Search | 30%                   | 12.75%              | 18%                                | 37%                  | 33.33%                             | 30%                   |
| Estimated Total for Two Searches |                                                                                                     | \$94,951              | \$40,354            | \$56,971                           | \$117,106            | \$105,491                          | \$94,951              |
| Price Ranking                    |                                                                                                     | 5                     | 1                   | 2                                  | 10                   | 9                                  | 5                     |
| Technical Ranking                |                                                                                                     | 8                     | 1                   | 9                                  | 1                    | 6                                  | 1                     |
| Overall Ranking                  |                                                                                                     | 8                     | 1                   | 9                                  | 6                    | 7                                  | 3                     |

| ITEM NO.                         | DESCRIPTION                                                                                         | Kaye/ Bassman International Corporation | O&H Consulting | R H Perry & Associates | The Spelman & Johnson Group |
|----------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------|----------------|------------------------|-----------------------------|
| 1                                | Services based on annual salary of \$100,000 – 200,000 <sup>(1)</sup><br>Percentage Rate per Search | 22.5%                                   | 18%            | 33%                    | 30%                         |
| Estimated Total for Two Searches |                                                                                                     | \$71,213                                | \$56,970       | \$104,446              | \$94,951                    |
| Price Ranking                    |                                                                                                     | 4                                       | 2              | 8                      | 5                           |
| Technical Ranking                |                                                                                                     | 1                                       | 10             | 1                      | 7                           |
| Overall Ranking                  |                                                                                                     | 2                                       | 10             | 4                      | 5                           |



Notes:

1. One base salary for the Chief of Strategic Enrollment Management (\$175,950), and one base salary for the Vice President of College Services (\$140,552) was used in evaluating the proposed prices.
2. The CSP Item 1 (less than \$100,000), and CSP Item 3 (above \$200,000) were deleted and will not be awarded at this time.



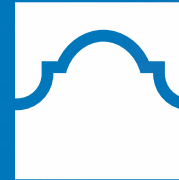
Evaluation Criteria  
Purchase of Executive Recruitment Services

| Criteria                                                        | Points |
|-----------------------------------------------------------------|--------|
| Price                                                           | 30     |
| Quality of Vendor's Goods and Services                          | 30     |
| Extent to Which the Goods or Services Meet the District's Needs | 40     |



# Summary of Internal Audit's FY 2021 Risk Assessment Results & Draft FY 2022 Internal Audit Plan

August 10, 2021



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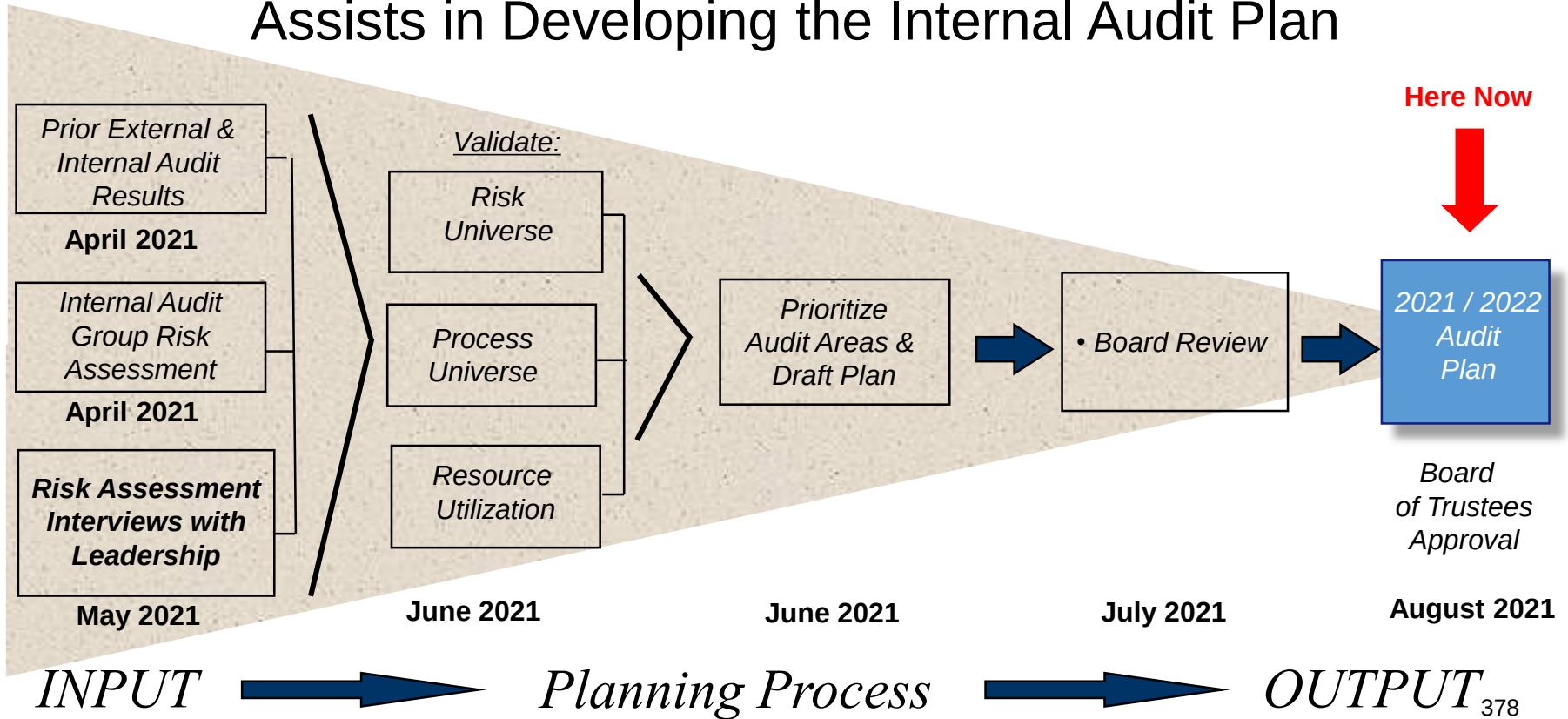


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# Risk Assessment Identifies Key Areas of Risk and Assists in Developing the Internal Audit Plan



# Interviews Conducted

- Chancellor
- Presidents (or delegates) of the five colleges
- Five Vice Chancellors
- Selected Associate Vice Chancellors (8 interviewees)
- Selected Directors (11 interviewees)
- Other attendees at interviews (13 participants)



# Other Factors Considered for Risk Assessment

- Length of time since the last audit
- Number of substantiated hotline or investigations
- External and internal assurance providers
- Recent changes to policies, rules or regulations
- The complexity of the area
- New systems implemented



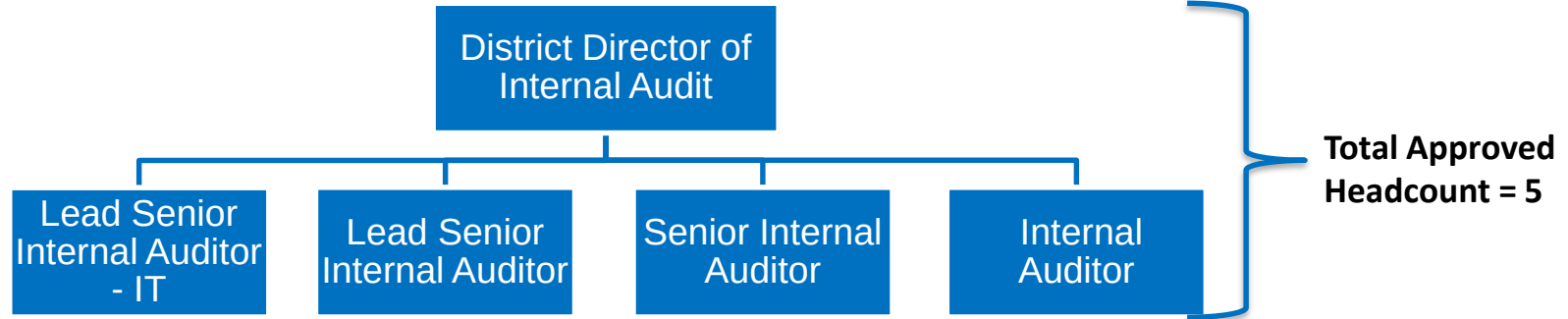
# Audit Subjects Ranked by Risk - 2021

| Ranking | Highest Risk                                                  |
|---------|---------------------------------------------------------------|
| 1       | Continuing Education and Corporate College                    |
| 2       | IT – Risk and Security Management                             |
| 3       | Colleges - Program Curriculum Review (academic or workforce)  |
| 4       | IT - Systems/Database Support                                 |
| 5       | Fiscal Services – Budgeting                                   |
| 6       | Colleges – District-Wide Advising                             |
| 7       | Third Party Vendors                                           |
| 8       | Colleges – IT and Technical Services                          |
| 9       | Center Operations (Workforce and training centers)            |
| 10      | Fiscal Services – Purchasing and Contract Administration      |
| 11      | HEERF (COVID-19) Related Grant Programs                       |
| 12      | Fiscal Services – Payroll (incl. Time & Attendance Reporting) |
| 13      | HR – Compensation and Benefits Administration                 |
| 14      | Admissions and Enrollment                                     |
| 15      | Facilities – Operations and Construction Management           |

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# Internal Audit Resources



|                                                                                      | Fiscal Year    |
|--------------------------------------------------------------------------------------|----------------|
| Total Hours                                                                          | 10,400         |
| Less Audit Director's Time & Vacant Senior Lead IT Auditor (6 months)                | <u>(3,120)</u> |
| <b>Net Internal Audit Staff Time</b>                                                 | 7,280          |
| Holidays/Personal/Vacation/Sick                                                      | (1,450)        |
| Training                                                                             | (400)          |
| Staff General Administration                                                         | (730)          |
| <b>Total Time Available for Audits, Investigations, &amp; Consulting Engagements</b> | 4,700          |

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# Draft 2022 Internal Audit Plan (9/1/21 – 8/31/22)

|   | Project Type                            | Potential Audit Focus Description                                                                                                                        | Total Hours |
|---|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 1 | Continuing Education Audit              | Review of Continuing Education controls and processes, including registration, contracting practices, and tuition/fee calculations.                      | 800         |
| 2 | Colleges – Nursing Program Review Audit | Determine if the nursing program is compliant with Alamo Colleges' policies and procedures, and laws and regulations.                                    | 500         |
| 3 | IT – Jaggaer System Audit               | Assess the effectiveness of the design of controls, configuration, security, and interface between Jaggaer (i.e., ALAMOMart) and the Banner System.      | 500         |
| 4 | Fiscal Services – Budgeting Audit       | Evaluate the planning process for completing District and Colleges annual budgets and evaluate the controls over spending authority and budget controls. | 700         |
| 5 | District-Wide Advising Audit            | Evaluate the Alamo Colleges academic and career advising practices to ensure they are providing consistent levels of support for students.               | 900         |
| 6 | IT – Remote Device Management Audit     | Evaluate controls surrounding device management in a remote work environment to ensure they are scanned for vulnerabilities, patched, and secure.        | 500         |

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# Draft 2022 Internal Audit Plan (9/1/21 – 8/31/22)

|    | Project Type                       | Potential Audit Focus Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Total Hours  |
|----|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 7  | Investigations / Special Requests  | Perform and assist on EthicsPoint and other investigations and special requests.                                                                                                                                                                                                                                                                                                                                                                                                                                              | 200          |
| 8  | Internal Quality Assessment Review | Perform the annual self-assessment required by the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.                                                                                                                                                                                                                                                                                                                                                                | 120          |
| 9  | Follow-up Reviews                  | Follow-up on completion of audit observations action plans.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 80           |
| 10 | Carryforward                       | For completion of audits still outstanding from the FY 2021 Audit Plan <ul style="list-style-type: none"> <li>- Higher Education Emergency Relief Fund (HEERF) Audit - Assess the control structure over the process to ensure that Alamo Colleges is in compliance with program regulations that apply to the specific funding streams.</li> <li>- Title IX Compliance Audit - To assess the effectiveness of the controls and processes to ensure implementation of 2020 amendments to the Title IX regulations.</li> </ul> | 400          |
|    | Total                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4,700<br>384 |





# Draft Alternate and Future Projects

| Project Type                                    | Potential Audit Focus Description                                                                                                                                                                                                       |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Colleges – IT and Technical Services            | Determine the effectiveness of IT General Controls at the Colleges. The potential areas include Access Management, Security Management, Network Management, Disaster Recovery, Change Management, and Problem Management.               |
| HR – Banner Employee Position Control Audit     | Evaluate the position control process and ensure controls are in place and operating as management intends.                                                                                                                             |
| Alamo Promise Audit                             | Audit of student eligibility, management of funds, and compliance with provisions of the Alamo Promise program.                                                                                                                         |
| Ethics and Compliance Program Audit             | Evaluate the design, implementation, and effectiveness of Alamo Colleges' ethics-related objectives, programs, and activities. <i>(Mandatory Audit in FY 2023)</i>                                                                      |
| IT - Information Security, Access, & Compliance | Determine whether Alamo Colleges has implemented information system security standards and related controls in compliance with the Texas Administration Code (TAC) 202 requirements from the Texas Department of Information Resources. |



Thank you.



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2018 Award Recipient



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## **Discussion and Possible Action on the 2021 Annual Risk Assessment and Proposed Fiscal Year 2022 Internal Audit Plan**

Presented to the Board Acting as Committee of the Whole on August 10, 2021, and presented to the Board for approval on August 17, 2021.

### **MINUTE ORDER**

**"The Board of Trustees hereby approves the 2021 Annual Risk Assessment and Proposed Fiscal Year 2022 Internal Audit Plan"**

### **PURPOSE**

The Board tasked the Audit, Budget, and Finance Committee with reviewing the annual risk assessment and audit plan. The Internal Audit Protocol requires these documents to be presented to Board of Trustees annually. The risk assessment helps identify and rank potential risk areas for Alamo Colleges. This document was the basis for the Internal Audit Department to recommend the proposed project plan for the next fiscal year.

### **BACKGROUND**

The Board of Trustees has approved Audit Committee and Internal Audit Charters that require internal audit work to be risk-based. The International Standards for the Professional Practice of Internal Auditing also require that a risk analysis occur at least annually to determine the priorities for internal audit activities.

Alamo Colleges Internal Audit Department surveyed the Trustees, Chancellor, Presidents, Vice Chancellors, and selected Vice Presidents, Associate Vice Chancellors and Directors to obtain their perspectives on risks for the District. Based on this information, a proposed project plan was prepared that considers the highest risk areas for Alamo Colleges and other value-added services. This plan encompasses both audit and non-audit service projects, including investigations. The proposed internal audit plan reflects the prioritization of projects based on the department staff and available time.

### **IMPLICATIONS**

**Financial:** Funding Source: Account 119001-891031-5010  
Funded by the FY 2022 Internal Audit Department Budget

**Strategic Plan:** Strategic Objective III – Performance Excellence

**Employee Services:** None

**ATTACHMENT:** Internal Audit Risk Assessment Results and Proposed FY 2022  
Internal Audit Plan

\_\_\_\_\_  
Mr. Frank Cortez Date  
District Director of Internal Audit

\_\_\_\_\_  
Mr. Roberto Zárate Date  
Chairman, Audit, Budget, & Finance Committee

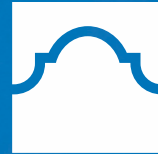


# FY22-24 Preventative Maintenance Program

August 17, 2021

Greg McClure

AVC Facilities Operations and Construction



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2018 Award Recipient

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# Agenda

- 1. Process Overview**
- 2. District-wide Requirements & PM Budget Allocation**
- 3. Future Needs and Next Steps**
- 4. Appendix:**
  - a. FY 2022 PM Budget Overview
  - b. 3 Year Outlook by College and Building (FY 22 – 24)
  - c. Requirements by Priority breakdown beyond 2024



# PM and Long-Range Planning Overview

## 1. Goal

- a. Approve “rolling” 3-year project plan for Preventative Maintenance (PM)  
Budget allotment for FY 2022 - 2024

## 2. Starting point: Facility Condition Data

- a. Facility Condition Assessment (FCA)
- b. Updates build upon FY 2021 program
- c. Collaborative Program vetting with College Leadership
- d. Cold-weather resiliency projects

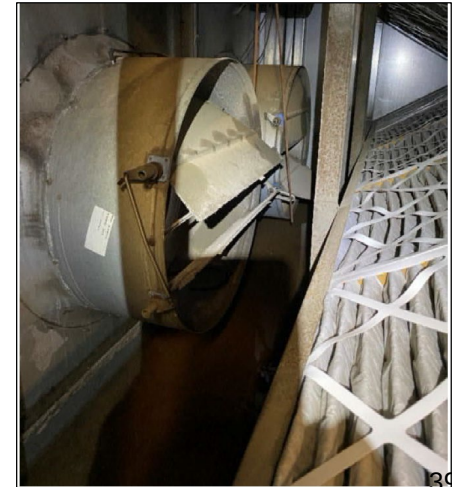
## 3. Consensus Approach based on Data

- a. Common framework for fair and equitable ranking of priorities and a PM Plan to be applied District-wide.



# Winter Storm Resiliency

1. **Winter Storm Yuri, Feb 2021**
  - a. Single-digit temperatures
  - b. Lost power
2. **Most Damage from Frozen Pipes**
  - a. Primarily from central plant heat piping
  - b. Including cooling towers & bldg. heating coils
3. **LAN Winter Resiliency Study**
  - a. Site visits and engineer analysis
  - b. Recommended Improvements
4. **End Results**
  - a. Selected most critical work to winterize
  - b. \$1.4M incorporated in FY22 PM program



1391





# Multi-Year Cycle

|                               | FY22 |    |    |    | FY23 |    |    |    | FY24 |    |    |    |
|-------------------------------|------|----|----|----|------|----|----|----|------|----|----|----|
|                               | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 |
| Complete FY 21 Designs        |      |    |    |    |      |    |    |    |      |    |    |    |
| Complete FY21 Projects        |      |    |    |    |      |    |    |    |      |    |    |    |
| Design FY22 Projects          |      |    |    |    |      |    |    |    |      |    |    |    |
| Execute FY22 Projects         |      |    |    |    |      |    |    |    |      |    |    |    |
| Facility Condition Assessment |      |    |    |    |      |    |    |    |      |    |    |    |
| FY23-25 Program Build         |      |    |    |    |      |    |    |    |      |    |    |    |
| Design FY23 Projects          |      |    |    |    |      |    |    |    |      |    |    |    |
| Execute FY23 Projects         |      |    |    |    |      |    |    |    |      |    |    |    |
| Facility Condition Assessment |      |    |    |    |      |    |    |    |      |    |    |    |
| FY24-26 Program Build         |      |    |    |    |      |    |    |    |      |    |    |    |
| Design FY24 Projects          |      |    |    |    |      |    |    |    |      |    |    |    |
| Execute FY24 Projects         |      |    |    |    |      |    |    |    |      |    |    |    |
| Facility Condition Assessment |      |    |    |    |      |    |    |    |      |    |    |    |
| FY25-27 Program Build         |      |    |    |    |      |    |    |    |      |    |    |    |
| Design FY25 Projects          |      |    |    |    |      |    |    |    |      |    |    |    |



# PM Budget and Spending

## Alamo Colleges Board Policy C.2.3.1 Preventive Maintenance

### 1. Projects and Trailing Soft Costs

- a. Replacement/Repairs of Existing Building Systems
- b. Roof Replacement, Structural repairs, Replacement of Mechanical (HVAC, Air Conditioning, etc.), Interior finishes, etc.

### 2. Annual/Recurring Maintenance

- a. ie Roofing PM (regular cleaning, caulking, inspection)
- b. Unexpected issues that arise

### 3. Where should PM Budget not be spent?

- a. Construction of new buildings, renovating space for capacity, demolition, programmatic upgrades, functional updates, etc.



# Preventive Maintenance National Standards

- National Standards recommend 1% to 5% Asset Replacement Values
  - Equates to \$12 to \$60 million annually (Facilities replacement cost of \$1.2B)
- Since 2009, increased from \$2M to \$19.5M (1.6% of replacement costs)
- FY22 Budget: \$19.5M (\$0.5 M increase since FY21)
- **TARGET:** increase by 2% to 2.5% (\$24M - \$30M per year) to prevent further deterioration of facilities
- *FY 2022 – 2024 Planning Statistics:*
  - \$110.8M total backlog across ACD
  - \$26.9M of which, is for High Priority needs beyond 2024 for top tier buildings



## Current Funding Levels

**Proposed 3-year Plan makes significant progress on critical facility repairs/renewals; however additional funding needed to accelerate items delayed beyond 2024**

The background of the slide is a photograph of a modern, multi-story building with large glass windows and a flat roof. The entire image is covered with a semi-transparent teal overlay. The title text is centered in the upper half of the image.

# District-wide Requirements & PM Budget Allocation

# Prioritization Criteria

## 1. Building System Categories 28% Weight

## 2. Requirement Priority 25% Weight

- Priority 1 (Address now)
- Priority 2 (Address in 0 to 2 years)
- Priority 3 (Address in 3 to 5 years)

## 3. Building Use 21% Weight

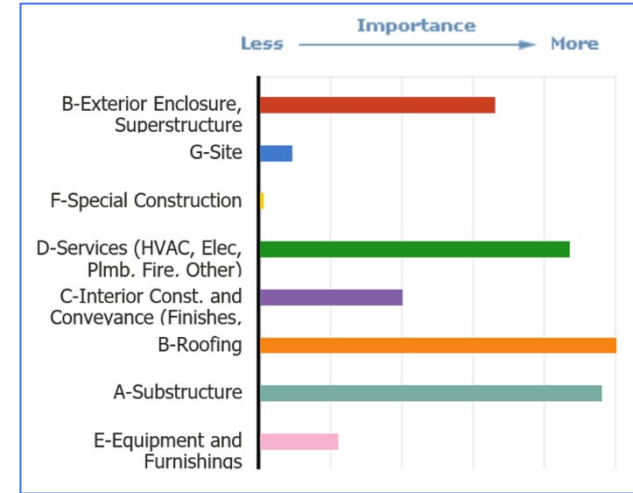
- Top Tier** = Classroom/Training, Child Care Center, Multipurpose Use, Laboratory, Site Utility, Utility Plant
- Second Tier** = Office, Athletic Facility/Gymnasium, Assembly (Auditorium, Theater), Fire/Police Station
- Third Tier** = Site – Campus, Maintenance Shops, Storage, Library, Housing

## 4. Building Age (Year Constructed) 14% Weight

## 5. Building Condition (FCI and RI %) 12% Weight

\* Condition Indices are a resulting factor of Requirement Priorities

Building System Categories



Building Age (Year Constructed)



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# FY22 Preventive Maintenance (PM) Budget

| <b>PM Budget Categories</b>            | <b>Annual Budget<br/>(\$ in Millions)</b> |
|----------------------------------------|-------------------------------------------|
| Prioritized PM Projects (System Group) | \$ 13.8                                   |
| Trailing "Soft Costs"                  | \$ 2.7                                    |
| Unplanned Emergency Repairs            | \$ 1.3                                    |
| General Maintenance                    | \$ 1.4                                    |
| FCI Database Management                | \$ 0.3                                    |
| <b>FY 2022 PM Budget</b>               | <b>\$ 19.5</b>                            |

# Annual PM Budget Summary

**District Wide PM Budget Summary**

|                                                   | 2022                 | 2023                 | 2024                 | Total<br>(Projected FY<br>2022 - FY 2024) |
|---------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------|
| <b>Prioritized PM Projects<br/>(System Group)</b> | <b>\$ 13,772,682</b> | <b>\$ 14,233,623</b> | <b>\$ 15,073,224</b> | <b>\$ 43,079,529</b>                      |
| Trailing "Soft Costs"                             | \$ 2,689,318         | \$ 2,638,767         | \$ 3,206,867         |                                           |
| Annual/Recurring<br>Maintenance Budget            | \$ 3,038,000         | \$ 3,127,610         | \$ 3,219,908         |                                           |
| <b>Annual Budget Amount</b>                       | <b>\$ 19,500,000</b> | <b>\$ 20,000,000</b> | <b>\$ 21,500,000</b> |                                           |



**Summary (beyond 3 Years)**

|  | 2025                 | 2026                 | 2027<br>(and Beyond)  |
|--|----------------------|----------------------|-----------------------|
|  | <b>\$ 12,544,920</b> | <b>\$ 15,769,129</b> | <b>\$ 221,106,450</b> |
|  | \$ 6,140,104         | \$ 3,317,976         | \$ 75,379,798         |
|  | \$ 3,314,976         | \$ 3,412,895         | \$ 3,513,752          |
|  | <b>\$ 22,000,000</b> | <b>\$ 22,500,000</b> | <b>\$ 300,000,000</b> |

Tables provide a District Wide 3-year overview and PM Budget beyond the next 3 years.  
Most immediate focus is FY 2022 budgeting.

# PM Budget by College (3-year Overview)

| Parent Campus              | 2022                 | 2023                 | 2024                 | Total<br>(Projected FY<br>2022 - FY 2024) |
|----------------------------|----------------------|----------------------|----------------------|-------------------------------------------|
| District                   | \$ 126,014           | \$ -                 | \$ -                 | \$ 126,014                                |
| Northeast Lakeview College | \$ 885,593           | \$ 548,074           | \$ 1,518,935         | \$ 2,952,602                              |
| Northwest Vista College    | \$ 1,499,919         | \$ 2,582,417         | \$ 25,080            | \$ 4,107,416                              |
| Palo Alto College          | \$ 599,936           | \$ 3,825,549         | \$ 289,739           | \$ 4,715,224                              |
| San Antonio College        | \$ 7,621,069         | \$ 2,830,586         | \$ 6,294,530         | \$ 16,746,185                             |
| St. Philip's College       | \$ 3,040,151         | \$ 4,446,996         | \$ 6,944,940         | \$ 14,432,087                             |
| <b>Grand Total</b>         | <b>\$ 13,772,682</b> | <b>\$ 14,233,623</b> | <b>\$ 15,073,224</b> | <b>\$ 43,079,529</b>                      |

Table provides a view of the first three fiscal years based on College Meetings and Ranking Strategy. The table provides a total for calculated requirements in each of the identified fiscal years (2022, 2023, and 2024)

A photograph of a modern, multi-story building with large glass windows and a flat roof, viewed from a low angle. The entire image is covered with a semi-transparent teal overlay. Centered on the image is the text 'Future Needs and Next Steps' in a large, white, sans-serif font.

# Future Needs and Next Steps



# Next Steps

- 1. Approval of 3-year PM Budget with Board of Trustees (August)**
- 2. FY 2022 PM Projects Management Plan (9/1/21 – 8/31/22)**
- 3. Continue discussion on ability to increase annual PM funding from \$19.5M to target \$24M - \$30M as tax revenues permit (Ongoing)**
- 4. Long-range Facilities Planning**
  - a) Consider building utilization, programming, need, building age, funding needs
  - b) Long-range plan for specific facilities; CIP included renovations and needs to be major focus in future CIP





# Thank You

# Appendix

1. **FY 2022 PM Budget Overview**
2. **3 Year Outlook by College and Building (FY 22 – 24)**
3. **Requirements by Priority breakdown**

# **FY 2022 PM Budget Overview (District wide)**

# FY 2022 PM Budget Overview (District wide)

| Row Labels                           | Annual Budget       |
|--------------------------------------|---------------------|
| Cold Weather Resiliency Project      | \$ 1,360,424        |
| Electrical System                    | \$ 2,579,417        |
| Exterior Enclosure                   | \$ 1,324,066        |
| Fire Protection                      | \$ 4,529            |
| HVAC System                          | \$ 6,535,195        |
| Interior Construction and Conveyance | \$ 209,466          |
| Plumbing System                      | \$ 120,493          |
| Roofing                              | \$ 1,613,216        |
| Superstructure                       | \$ 25,875           |
| <b>Grand Total</b>                   | <b>\$13.772.682</b> |

| Annual/Recurring Maintenance (PM Budget Category)                                       |                                  | Annual Budget           |
|-----------------------------------------------------------------------------------------|----------------------------------|-------------------------|
| General Maintenance                                                                     | Energy and Water Efficiency      | \$ 257,500              |
|                                                                                         | Pavement and Grounds             | \$ 412,000              |
|                                                                                         | Door Lock Management/Maintenance | \$ 206,000              |
|                                                                                         | Air Quality                      | \$ 412,000              |
|                                                                                         | Pest Control                     | \$ 103,000              |
| In Database<br>(Annual, Recurring,<br>Emergency, Reactive)                              | Electrical                       | \$ 103,000              |
|                                                                                         | Exterior Touch Up Painting       | \$ 257,500              |
|                                                                                         | Roofing                          | \$ 412,000              |
|                                                                                         | Fire Alarms and IT               | \$ 515,000              |
| Facilities Condition Index (FCI) Management                                             |                                  | \$ 309,000              |
| PAC Natatorium                                                                          |                                  | \$ 51,000               |
| Annual/Recurring Maintenance Subtotal                                                   |                                  | \$ 3,038,000.00         |
| Soft Cost Budget Subtotal FY 2022<br>(Replacement/Repairs of Existing Building Systems) |                                  | \$ 2,547,946.11         |
| <b>Subtotal of Annual/Recurring and Soft Cost</b>                                       |                                  | <b>\$ 5,585,946.11</b>  |
| <b>Annual Budget Amount for FY 2022</b>                                                 |                                  | <b>\$ 19,500,000.00</b> |

Budget amount to work with for prioritization for each Campus.

# 3 Year Outlook by College and Building (FY 22 – 24)

# PM Budget by College

| Parent Campus              | 2022                | 2023                | 2024                | 2025                | 2026                | 2027<br>(and Beyond) | Grand Total          |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| District                   | \$ 126,014          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 514,973           | \$ 640,987           |
| Northeast Lakeview College | \$ 885,593          | \$ 548,074          | \$ 1,518,935        | \$ 105,206          | \$ -                | \$ 13,359,101        | \$ 16,416,909        |
| Northwest Vista College    | \$ 1,499,919        | \$ 2,582,417        | \$ 25,080           | \$ 188,464          | \$ 1,211,735        | \$ 15,013,056        | \$ 20,520,671        |
| Palo Alto College          | \$ 599,936          | \$ 3,825,549        | \$ 289,739          | \$ 1,245,671        | \$ 14,508,391       | \$ 25,304,115        | \$ 45,773,402        |
| San Antonio College        | \$ 7,621,069        | \$ 2,830,586        | \$ 6,294,530        | \$ 3,849,086        | \$ 49,003           | \$ 98,764,246        | \$ 119,408,520       |
| St. Philip's College       | \$ 3,040,151        | \$ 4,446,996        | \$ 6,944,940        | \$ 7,156,493        | \$ -                | \$ 68,150,958        | \$ 89,739,539        |
| <b>Grand Total</b>         | <b>\$13,772,682</b> | <b>\$14,233,623</b> | <b>\$15,073,224</b> | <b>\$12,544,920</b> | <b>\$15,769,129</b> | <b>\$221,106,450</b> | <b>\$292,500,028</b> |

Table provides the 6-year outlook with inflation with a breakout over fiscal years for each of the 407 Campuses years based on Campus Meetings and Prioritization Strategy based on each building system.

# PM Budget by College for Years 2022 – 2024

## Northeast Lakeview College

| Row Labels ▼                       | 2022              | 2023             | 2024               | Grand Total         |
|------------------------------------|-------------------|------------------|--------------------|---------------------|
| Academic 1                         | \$ 51,367         |                  | \$ 153,681         | \$ 205,048          |
| Career Technology                  | \$ 111,122        | \$ 8,115         |                    | \$ 119,237          |
| Fine Arts Building                 | \$ 6,973          |                  | \$ 208,144         | \$ 215,117          |
| Library - Learning Resource Center | \$ 10,448         | \$169,364        |                    | \$ 179,812          |
| Observatory                        |                   | \$ 7,736         |                    | \$ 7,736            |
| Performing Arts Center             | \$ 3,734          |                  | \$ 674,649         | \$ 678,383          |
| Physical Plant                     | \$ 102,813        | \$362,860        |                    | \$ 465,672          |
| Science Building                   | \$ 13,549         |                  |                    | \$ 13,549           |
| Student Commons                    | \$ 582,062        |                  |                    | \$ 582,062          |
| Wellness Center                    | \$ 3,525          |                  | \$ 482,461         | \$ 485,986          |
| <b>Grand Total</b>                 | <b>\$ 885,593</b> | <b>\$548,074</b> | <b>\$1,518,935</b> | <b>\$ 2,952,602</b> |



# PM Budget by College for Years 2022 – 2024

## Northwest Vista College

| Row Labels ▼                     | 2022                | 2023               | 2024            | Grand Total         |
|----------------------------------|---------------------|--------------------|-----------------|---------------------|
| Campus                           | \$ 36,180           |                    |                 | \$ 36,180           |
| Cypress Campus Center            | \$ 717,313          |                    |                 | \$ 717,313          |
| Huisache Hall                    | \$ 236,760          |                    |                 | \$ 236,760          |
| Juniper Hall - Academic Building | \$ 3,944            |                    | \$ 6,471        | \$ 10,415           |
| Live Oak Hall                    | \$ 3,944            |                    |                 | \$ 3,944            |
| Manzanillo Hall                  | \$ 3,525            | \$ 452,023         | \$ 9,752        | \$ 465,300          |
| Mexican Persimmon Physical Plant | \$ 110,271          |                    |                 | \$ 110,271          |
| Mountain Laurel Hall             | \$ 3,944            | \$1,132,667        |                 | \$ 1,136,611        |
| Palmetto Fine Arts               | \$ 3,944            |                    | \$ 300          | \$ 4,244            |
| Pecan Hall                       | \$ 3,525            | \$ 426,356         |                 | \$ 429,881          |
| Redbud Learning Center           | \$ 3,944            | \$ 271,845         |                 | \$ 275,789          |
| Texas Persimmon Physical Plant   | \$ 372,625          | \$ 299,526         | \$ 8,557        | \$ 680,708          |
| <b>Grand Total</b>               | <b>\$ 1,499,919</b> | <b>\$2,582,417</b> | <b>\$25,080</b> | <b>\$ 4,107,416</b> |

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# PM Budget by College for Years 2022 – 2024

## Palo Alto College

| Row Labels                                                   | 2022                | 2023               | 2024               | Grand Total         |
|--------------------------------------------------------------|---------------------|--------------------|--------------------|---------------------|
| Apparatus Bay Building                                       | \$ 11,907           |                    | \$ 25,286          | \$ 37,193           |
| Campus                                                       | \$ 69,390           |                    |                    | \$ 69,390           |
| Candler Physical Education Center                            | \$ 5,200            |                    |                    | \$ 5,200            |
| Central Plant                                                | \$ 102,813          | \$ 36,470          | \$2,606,226        | \$ 2,745,509        |
| Chance Academic Center                                       | \$ 6,059,272        | \$2,327,543        | \$1,706,601        | \$10,093,416        |
| Chemistry/Geology Building                                   | \$ 3,525            |                    |                    | \$ 3,525            |
| Eco Centro                                                   | \$ 2,687            |                    |                    | \$ 2,687            |
| Empowerment Center Seguir Adelante Community & Womens Center | \$ 2,687            |                    |                    | \$ 2,687            |
| Facility / Maintenance Building                              | \$ 2,687            |                    |                    | \$ 2,687            |
| Gonzales Hall                                                | \$ 2,687            |                    |                    | \$ 2,687            |
| Loftin Student Center                                        | \$ 3,106            |                    |                    | \$ 3,106            |
| Longwith Radio Television & Film                             | \$ 3,315            | \$ 459,345         | \$ 234,135         | \$ 696,795          |
| McAllister Fine Arts Center                                  | \$ 3,525            |                    |                    | \$ 3,525            |
| McCreless Hall                                               | \$ 3,734            |                    |                    | \$ 3,734            |
| Moody Learning Center                                        | \$ 3,944            |                    |                    | \$ 3,944            |
| Nail Technical Center                                        | \$ 3,525            |                    | \$ 224,611         | \$ 228,136          |
| Nursing & Allied Health Complex                              | \$ 52,321           |                    | \$1,057,103        | \$ 1,109,424        |
| Oppenheimer Academic Instruction Center                      | \$ 5,917            |                    |                    | \$ 5,917            |
| Parking Garage                                               | \$ 2,687            |                    |                    | \$ 2,687            |
| Pump House Building                                          | \$ 266              |                    |                    | \$ 266              |
| Restroom Building                                            | \$ 2,687            |                    | \$ 3,079           | \$ 5,766            |
| Scobee Planetarium (Challenger Learning Center)              | \$ 2,687            |                    |                    | \$ 2,687            |
| Sprung Structure                                             |                     | \$ 2,873           |                    | \$ 2,873            |
| Student Success (Old Name Early College Programs)            | \$ 3,315            | \$ 4,355           |                    | \$ 7,670            |
| Tobin Lofts Parking Garage                                   | \$ 2,687            |                    |                    | \$ 2,687            |
| Victory Center                                               | \$ 3,944            |                    |                    | \$ 3,944            |
| Visual Arts & Technology Center                              | \$ 1,260,552        |                    | \$ 437,489         | \$ 1,698,041        |
| <b>Grand Total</b>                                           | <b>\$ 7,621,069</b> | <b>\$2,830,586</b> | <b>\$6,294,530</b> | <b>\$16,746,185</b> |

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Central Plant – Building M Hot and Chilled Water Distribution loop. Funding needed (\$4MM in funds dedicated in 2021, additional funding needed pending Engineering Study)

# PM Budget by Campus for Years 2021 – 2023

## San Antonio College\*

| Row Labels                                                   | 2022                | 2023               | 2024               | Grand Total         |
|--------------------------------------------------------------|---------------------|--------------------|--------------------|---------------------|
| Apparatus Bay Building                                       | \$ 11,907           |                    | \$ 25,286          | \$ 37,193           |
| Campus                                                       | \$ 69,390           |                    |                    | \$ 69,390           |
| Candler Physical Education Center                            | \$ 5,200            |                    |                    | \$ 5,200            |
| Central Plant                                                | \$ 102,813          | \$ 36,470          | \$2,606,226        | \$ 2,745,509        |
| Chance Academic Center                                       | \$ 6,059,272        | \$2,327,543        | \$1,706,601        | \$10,093,416        |
| Chemistry/Geology Building                                   | \$ 3,525            |                    |                    | \$ 3,525            |
| Eco Centro                                                   | \$ 2,687            |                    |                    | \$ 2,687            |
| Empowerment Center Seguir Adelante Community & Womens Center | \$ 2,687            |                    |                    | \$ 2,687            |
| Facility / Maintenance Building                              | \$ 2,687            |                    |                    | \$ 2,687            |
| Gonzales Hall                                                | \$ 2,687            |                    |                    | \$ 2,687            |
| Loftin Student Center                                        | \$ 3,106            |                    |                    | \$ 3,106            |
| Longwith Radio Television & Film                             | \$ 3,315            | \$ 459,345         | \$ 234,135         | \$ 696,795          |
| McAllister Fine Arts Center                                  | \$ 3,525            |                    |                    | \$ 3,525            |
| McCreless Hall                                               | \$ 3,734            |                    |                    | \$ 3,734            |
| Moody Learning Center                                        | \$ 3,944            |                    |                    | \$ 3,944            |
| Nail Technical Center                                        | \$ 3,525            |                    | \$ 224,611         | \$ 228,136          |
| Nursing & Allied Health Complex                              | \$ 52,321           |                    | \$1,057,103        | \$ 1,109,424        |
| Oppenheimer Academic Instruction Center                      | \$ 5,917            |                    |                    | \$ 5,917            |
| Parking Garage                                               | \$ 2,687            |                    |                    | \$ 2,687            |
| Pump House Building                                          | \$ 266              |                    |                    | \$ 266              |
| Restroom Building                                            | \$ 2,687            |                    | \$ 3,079           | \$ 5,766            |
| Scobee Planetarium (Challenger Learning Center)              | \$ 2,687            |                    |                    | \$ 2,687            |
| Sprung Structure                                             |                     | \$ 2,873           |                    | \$ 2,873            |
| Student Success (Old Name Early College Programs)            | \$ 3,315            | \$ 4,355           |                    | \$ 7,670            |
| Tobin Lofts Parking Garage                                   | \$ 2,687            |                    |                    | \$ 2,687            |
| Victory Center                                               | \$ 3,944            |                    |                    | \$ 3,944            |
| Visual Arts & Technology Center                              | \$ 1,260,552        |                    | \$ 437,489         | \$ 1,698,041        |
| <b>Grand Total</b>                                           | <b>\$ 7,621,069</b> | <b>\$2,830,586</b> | <b>\$6,294,530</b> | <b>\$16,746,185</b> |

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McAllister, McCreless, Loftin, Candler require planning for Long-range utilization plan based on building age.

\*Includes First Responders Academy (FRA).

# PM Budget by College for Years 2021 – 2023

## St. Philip's College\*

| Row Labels                                        | 2022                | 2023               | 2024               | Grand Total         |
|---------------------------------------------------|---------------------|--------------------|--------------------|---------------------|
| Aircraft Technology Center                        | \$ 2,687            |                    |                    | \$ 2,687            |
| Applied Health, One Stop and CLR                  | \$ 24,226           |                    |                    | \$ 24,226           |
| Applied Science Building                          | \$ 5,661            | \$ 1,669,774       | \$ 490,071         | \$ 2,165,506        |
| Boiler Building                                   | \$ 2,687            |                    |                    | \$ 2,687            |
| Campus                                            | \$ 79,522           |                    |                    | \$ 79,522           |
| Campus Security Building                          | \$ 2,687            |                    |                    | \$ 2,687            |
| Central Plant                                     | \$ 1,940,998        |                    | \$ 480,780         | \$ 2,421,778        |
| Child Development Center                          | \$ 2,687            | \$ 57,792          | \$ 75,202          | \$ 135,681          |
| Chiller Building                                  | \$ 331,583          |                    |                    | \$ 331,583          |
| Continuing Education                              | \$ 4,098            | \$ 554,224         | \$ 42,721          | \$ 601,043          |
| Diesel Technology Center                          | \$ 3,528            |                    | \$ 103,308         | \$ 106,836          |
| Diesel Technology Labs                            | \$ 22,916           |                    | \$ 80,056          | \$ 102,972          |
| E.L. Turbon Student Center                        | \$ 3,525            |                    |                    | \$ 3,525            |
| Grounds Building                                  | \$ 2,687            |                    |                    | \$ 2,687            |
| Health and Fitness Center                         | \$ 3,315            |                    |                    | \$ 3,315            |
| Industrial Technology Center                      | \$ 3,944            |                    | \$ 342,626         | \$ 346,570          |
| Learning and Leadership Development Center (LLDC) | \$ 33,853           | \$ 105,417         | \$ 252,463         | \$ 391,733          |
| Maintenance Shop                                  | \$ 2,687            |                    |                    | \$ 2,687            |
| Multi-Disciplinary Instructional Center           | \$ 6,132            |                    |                    | \$ 6,132            |
| Redundant Police Dispatch Center                  | \$ 2,687            |                    |                    | \$ 2,687            |
| Science Building (William C. Davis)               | \$ 3,734            | \$ 639,284         | \$ 96,418          | \$ 739,436          |
| Sutton Learning Center                            | \$ 327,839          | \$ 2,096           |                    | \$ 329,935          |
| Tennis Court Restrooms                            | \$ 2,687            |                    |                    | \$ 2,687            |
| Watson Fine Arts Center                           | \$ 220,045          | \$ 811,703         | \$ 4,970           | \$ 1,036,718        |
| Workforce Center of Excellence                    | \$ 3,734            | \$ 606,706         | \$ 4,976,325       | \$ 5,586,765        |
| <b>Grand Total</b>                                | <b>\$ 3,040,151</b> | <b>\$4,446,996</b> | <b>\$6,944,940</b> | <b>\$14,432,087</b> |

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\*Includes Southwest Campus (SWC)

# Requirements by Priority

# Requirements By Priority



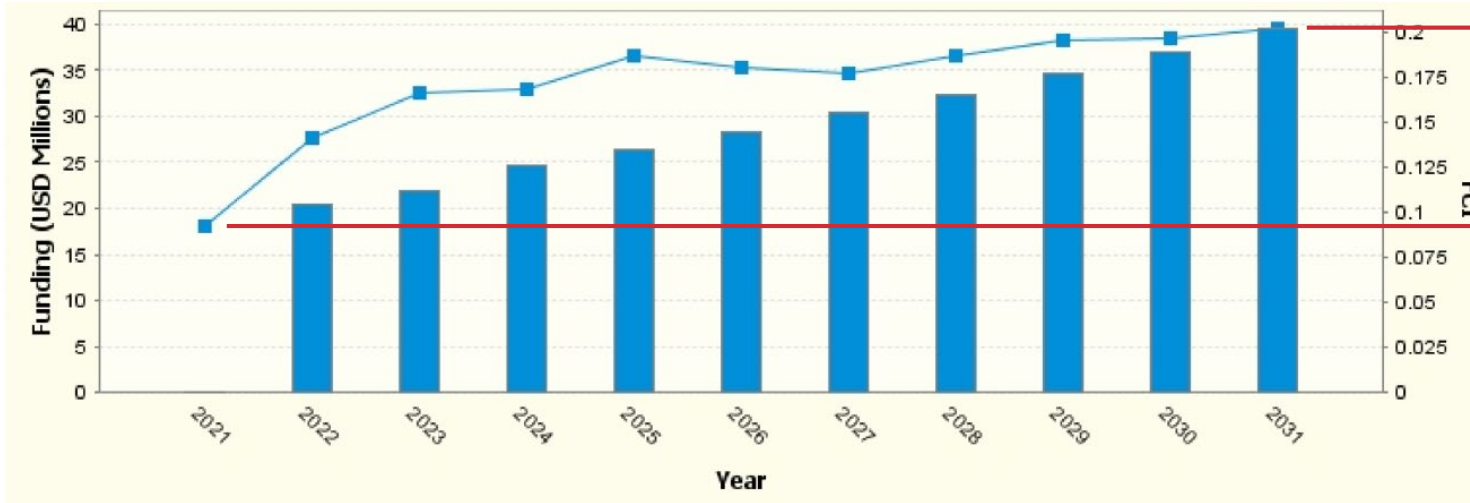
Graphic provides the breakout based on priority for total requirements over 6-year outlook (with inflation).  
**Total of \$43 M Requirements addressed in 3-year plan.**

Additional **\$26.9 M (Current \$ value) of a \$110M Backlog** beyond 3-year plan needed to address requirements categorized as top needs. These include Priority 1 Requirements for those considered top Building Use and Building Systems.

# Long-term target is \$30M per year

- 1. Proposed 3-year Plan makes significant progress on critical facility repairs/renewals; however additional funding needed to accelerate items delayed beyond 2024**
- 2. TARGET: increase to \$30M per year to prevent further deterioration of Alamo Colleges facilities**
- 3. FY 2022 – 2024 Planning Statistics:**
  - a. \$110.8 M in Current backlog needs across Alamo Colleges Building Portfolio
  - b. \$26.9 M in High Priority needs beyond 2024 for top tier buildings (part of the \$110.8M backlog)

# Current Funding Projection Scenario



**Underfunded  
PM Budget.  
Result is a  
worsening FCI  
over 10 years.**

Current funding projection scenario shows projected PM Funding year-over-year (annual inflation applied):

- FY 22 = \$19.5 MM
- FY 23 = \$20.0 MM
- FY 24 = \$21.5 MM
- \$500K annual increase thereafter

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**Result is a worsening Facility Condition Index (FCI): Rising from 10% to 20% FCI over 10 years.**



## Discussion and Possible Action to Approve the Preventive Maintenance Plan for FY22 – FY24

Presented to the Board for approval on August 17, 2021.

### MINUTE ORDER

**"The Board of Trustees hereby approves the Preventive Maintenance Plan for FY22 through FY24 in attachment 1."**

### PURPOSE

In order to ensure a continuous high level of care that protects taxpayer investments in facilities and installed equipment, College District administration shall prepare, budget, and execute an annual preventive maintenance program (Alamo Colleges District Board Policy C.2.3.1 Preventive Maintenance). During 2021, the Facilities department collaborated with the Colleges' senior leadership to prioritize the repairs/renewals of building elements to be addressed with the three-year Preventive Maintenance (PM) Plan covering FY22 – FY24 for Alamo Colleges District – San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College, Northeast Lakeview College and district-wide support operations.

### BACKGROUND

Preventive maintenance is the recurrent, day-to-day, periodic, or scheduled work required to preserve the physical integrity or usefulness of a real property facility. It includes work required to maintain, repair, restore, replace-in-kind or alter facilities or components thereof which have deteriorated or require upgrading or modernization, to a condition that the facility or component may be used effectively for its designated or intended purpose. The attached FY22 – FY24 PM Plan was developed utilizing a robust prioritization methodology implemented last year that includes a) the urgency of the repair (Requirement Priority), b) Building System Category, c) Building Use, d) Building Age, and Building Condition (FCI and Requirement Index). Annually, management will report status on the plan and update with a rolling three-year plan that adds one additional year each year.

The proposed three-year PM Plan will make significant progress on critical facility repairs/renewals; however, additional funding will be needed in future years to accelerate items delayed beyond 2024. A long-term PM target is proposed at 2% to 2.5% of Asset Replacement Values (\$24M to \$30M per year from \$19.5M in FY22).

### IMPLICATIONS

**Financial:** \$19.5 million in FY22 Operating Budget

**Strategic Plan:** Goal I – Student Success; Goal III Performance Excellence

**Employee Services:** None

**Attachments:** 3-year Preventive Maintenance Plan Summary; Presentation

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Gregory L. McClure  
Vice Chancellor of Facilities Operations  
& Construction Management

Dr. Diane Snyder

Digitally signed by Dr. Diane Snyder  
Date: 2021.08.17 16:30:20 -05'00'

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Dr. Diane E. Snyder, CPA  
Vice Chancellor for Finance & Administration

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Dr. Mike Flores  
Chancellor

Alamo Colleges District  
Preventive Maintenance Plan for FY22 – FY24

The Annual Preventive Maintenance Plan below includes prioritized facilities repairs/renewals for the first three fiscal years based on College Meetings and Ranking Strategy. The table provides a total for calculated requirements in each of the identified fiscal years (2022, 2023, and 2024).

Annual PM Budget Summary by College:

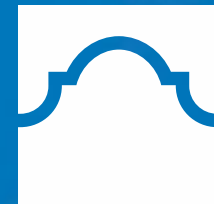
| <b>Parent Campus</b>       | <b>2022</b>          | <b>2023</b>          | <b>2024</b>          | <b>Total<br/>(Projected FY<br/>2022 - FY 2024)</b> |
|----------------------------|----------------------|----------------------|----------------------|----------------------------------------------------|
| District                   | \$ 126,014           | \$ -                 | \$ -                 | \$ 126,014                                         |
| Northeast Lakeview College | \$ 885,593           | \$ 548,074           | \$ 1,518,935         | \$ 2,952,602                                       |
| Northwest Vista College    | \$ 1,499,919         | \$ 2,582,417         | \$ 25,080            | \$ 4,107,416                                       |
| Palo Alto College          | \$ 599,936           | \$ 3,825,549         | \$ 289,739           | \$ 4,715,224                                       |
| San Antonio College        | \$ 7,621,069         | \$ 2,830,586         | \$ 6,294,530         | \$ 16,746,185                                      |
| St. Philip's College       | \$ 3,040,151         | \$ 4,446,996         | \$ 6,944,940         | \$ 14,432,087                                      |
| <b>Grand Total</b>         | <b>\$ 13,772,682</b> | <b>\$ 14,233,623</b> | <b>\$ 15,073,224</b> | <b>\$ 43,079,529</b>                               |

See presentation for listing of building categories scheduled for repair/renewal in the three-year plan for each College.

# Overview of Construction Minute Order Actions

August 10, 2021

Lacy Hampton  
Interim Associate Vice Chancellor  
G.O. Bonds Capital Program (CIP)



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

Achieving the Dream | LEADER  
COLLEGE

# Construction Overview Agenda

## 2017 CIP Team and Construction Projects by the Numbers

- Mr. Lacy Hampton, AVC CIP

## San Antonio College– Amending the CMAR GMP, GMP Increase for Early Childcare Student Activity Station Equipment

**MO Approve:** Early Child Care and Micronauts Center

- Mr. Lacy Hampton, AVC CIP/ Dr. Robert Vela, President

## St. Philip's College, Amending the CMAR GMP, GMP Increase for Cyber Range and Construction Time Schedule Extension

**MO Approve:** Bowden Replacement Building

- Mr. Lacy Hampton, AVC CIP / Dr. Adena Loston, President



# 2017 CIP Bond Construction Projects by the Numbers

| PROJECT STATUS                      | SPC | SAC | NVC | PAC | NLC | ETCs | Total     |
|-------------------------------------|-----|-----|-----|-----|-----|------|-----------|
| Projects Completed                  | 3   | 2   | 3   |     |     |      | 8         |
| Projects In Construction            | 2   | 3   | 1   | 2   | 1   | 2    | 11        |
| Projects with Board GMP Approval    |     |     |     |     |     |      | -         |
| Projects with Upcoming GMP Approval |     |     | 1   | 1   |     |      | 2         |
| Projects in Various Design Phases   |     | 2   |     |     |     | 1    | 3         |
| <b>TOTAL</b>                        |     |     |     |     |     |      | <b>24</b> |

➤ Note Projects In Construction: Of the 11 projects 8 new projects within a year and during COVID-19



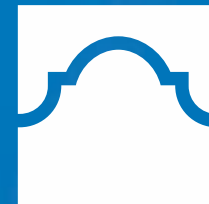
# Overview of Construction Minute Order Actions

## San Antonio College Amending the CMAR GMP; GMP Increase

### Early Child Care and Micronauts Center Student Activity Station Equipment

August 10, 2021

Lacy Hampton  
Interim Associate Vice Chancellor  
G.O. Bonds Capital Program (CIP)



ALAMO  
COLLEGES  
DISTRICT



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National Quality Award  
2018 Award Recipient

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LEADER COLLEGE

# SAC Construction GMP Increase



ALAMO COLLEGES DISTRICT  
San Antonio College

✓ Early Child Care and Micronauts Student Activity Station Equipment Funding

## May 2021 Minute Order:

- Funding requested for completion of Micronauts Center Student Activity Stations
- \$1,020,775 Additional Funds Requested from ACD Revolving Capital Fund with repayment over 5 years
- To Fabricate & Install 12 student Activity Stations designed by Exhibit Concepts from the Stakeholders Educational Designs



**CMAR Construction Fee to perform work.**



ALAMO  
COLLEGES  
DISTRICT



# SAC Construction GMP Increase



ALAMO COLLEGES DISTRICT  
San Antonio College

- ✓ Early Child Care and Micronauts Student Activity Station Equipment

## SAC Early Child Care and Micronauts Center GMP Increase for Student Activity Station Equipment

|                                               | Original             | 8/10/2021<br>Revision | 8/10/2021<br>Revised Budgets |
|-----------------------------------------------|----------------------|-----------------------|------------------------------|
| <b>Original GMP (SAC ECC MC)</b>              | <b>\$ 14,371,523</b> | <b>\$ 1,264,192</b>   | <b>\$ 15,635,715</b>         |
| <b>FFE Budget (G.O. Bonds)</b>                | <b>\$ 270,000</b>    | <b>\$ -</b>           | <b>\$ 270,000</b>            |
| <b>Estimated Soft Cost</b>                    | <b>\$ 1,955,437</b>  | <b>\$ -</b>           | <b>\$ 1,955,437</b>          |
| <b>Total Project Cost</b>                     | <b>\$ 16,596,960</b> | <b>\$ 1,264,192</b>   | <b>\$ 17,861,152</b>         |
| <b>Internal Loan</b>                          |                      |                       | <b>\$ 1,020,775</b>          |
| <b>G.O. Bond Transfer from Chance Project</b> |                      |                       | <b>\$ 243,417</b>            |
| <b>Total Increase</b>                         |                      |                       | <b>\$ 1,264,192</b>          |

\*Refer to appendix rebalance sheet



ALAMO  
COLLEGES  
DISTRICT





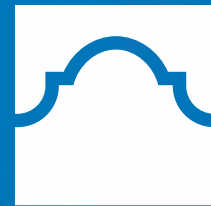
# Overview of Construction Minute Order Actions

## St. Philip's College Amending the CMAR GMP; GMP Increase and Construction Time Schedule Extension

## Bowden Replacement Building Cyber Range

August 10, 2021

Lacy Hampton  
Interim Associate Vice Chancellor  
G.O. Bonds Capital Program (CIP)



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# SPC Construction GMP Increase



ALAMO COLLEGES DISTRICT  
St. Philip's College

## ✓ Cyber Range Scope (Background)

- SPC received Federal Stimulus Grant designated for Historically Black Colleges and Universities (HBCU) via the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA)
- SPC utilized this opportunity to create a site-hosted (non-Cloud-based), 24/7 available, expanded-to-unlimited-access, curriculum-revisable-by faculty Cyber Range for remote, hybrid and on-site learning on the second floor of the Project. Expenses to be funded with CRRSAA funds include computer equipment and expanded electric supply capacity, as well as expenses of extension of project time to construct the range.
- Proposed increase in Project scope required a partial and temporary suspension of the work because it has progressed to near completion of construction of the second-floor walls.



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# SPC Construction GMP Increase



ALAMO COLLEGES DISTRICT  
St. Philip's College

✓ Cyber Range Scope (CRRSAA Funds)

## SPC Bowden Replacement Building GMP Increase for Cyber Range

|                                      | Original             | 8/10/2021<br>Revision | 8/10/2021<br>Revised Budgets |
|--------------------------------------|----------------------|-----------------------|------------------------------|
| <b>GMP (SPC Bowden Repl.)</b>        | <b>\$ 10,806,501</b> | <b>\$ 1,615,722</b>   | <b>\$ 12,422,223</b>         |
| <b>CRRSAA Hard Costs</b>             |                      | <b>\$ 241,732</b>     | <b>\$ 241,732</b>            |
| <b>CRRSAA Soft Costs</b>             |                      | <b>\$ 45,900</b>      | <b>\$ 45,900</b>             |
| <b>FFE Budget</b>                    | <b>\$ 1,127,966</b>  | <b>\$ -</b>           | <b>\$ 1,127,966</b>          |
| <b>Estimated Soft Cost</b>           | <b>\$ 1,109,019</b>  |                       | <b>\$ 1,109,019</b>          |
| <b>Infrastructure Estimated Cost</b> | <b>\$ 1,691,280</b>  | <b>\$ -</b>           | <b>\$ 1,691,280</b>          |
| <b>Total Project Cost</b>            | <b>\$ 14,734,766</b> | <b>\$ 1,903,354</b>   | <b>\$ 16,638,120</b>         |
| <b>Cyber Range Package Cost</b>      |                      |                       | <b>\$ 1,903,354</b>          |

\*Refer to appendix rebalance sheet

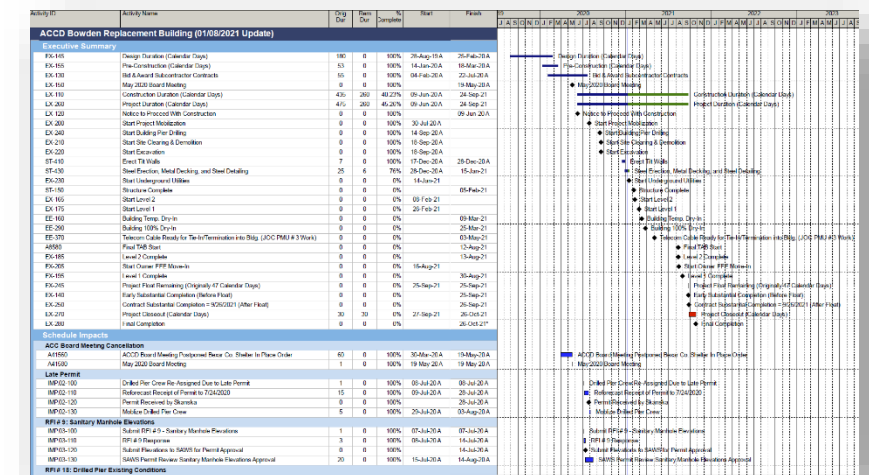
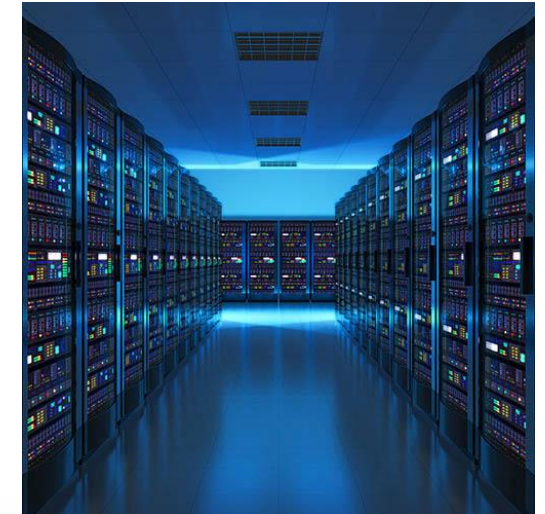


# SPC CMAR Construction Time Schedule Extension



ALAMO COLLEGES DISTRICT  
St. Philip's College

- **SPC Bowden Replacement Building, May 15, 2022;  
Original 10/18/2021 (7 months)**
- ✓ **GMP Increase/change due to addition for the  
Cyber Range scope of work.**
- ✓ Construction time extension to align the  
construction Substantial and Final completion for  
Bowden Replacement Building.



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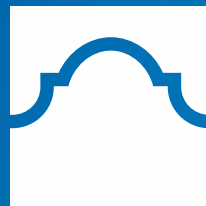


# August 10, 2021, Minute Order Actions

- Discussion and Possible Action on Amending the Guaranteed Maximum Price for the Alamo Colleges District – **San Antonio College (SAC) Early Child Care and Micronauts Center**, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC. (CSP 18C-005)
- Discussion and Possible Action on Amending the Guaranteed Maximum Price (GMP) and Extension of the Construction Manager at Risk Construction Time Schedule for the Alamo Colleges District – **St. Philip's College (SPC) Bowden Replacement Building** Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Skanska USA Building, Inc. (CSP 18C-005)



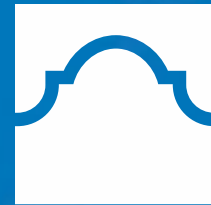
# Questions



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# Appendix



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Malcolm Baldrige  
National Quality Award

2018 Award Recipient



# SAC –Rebalance Summary Sheet

San Antonio College

Tuesday, August 10, 2021

| Project                                                                                   | 2017 Orig.<br>G.O. Bond | May 19, 2020<br>G.O. Bond<br>Rebalance | Funding Sources |                  |                      |                                 | Requested adjustments         |           | Status | Timeline          |            |              |            |                       |
|-------------------------------------------------------------------------------------------|-------------------------|----------------------------------------|-----------------|------------------|----------------------|---------------------------------|-------------------------------|-----------|--------|-------------------|------------|--------------|------------|-----------------------|
|                                                                                           |                         |                                        | Alloc. MTN      | Other<br>Funding | Revised G.O.<br>Bond | CURRENT<br>PROJECTED<br>FUNDING | 08.10.2021 TPC<br>Projections | Delta     |        | GMP Approval Date | NTP Date   | Dur.<br>Mths | Completion | Academic<br>Term Open |
| Physical Plant                                                                            | 4,500,000               | 2,643,429                              |                 |                  | 2,521,979            | 2,521,979                       | 2,521,979                     | 0         | UC     | 12/18/2018        | 4/23/2019  | 17           | 4/9/2021   | Spring 2021           |
| Garage (5 level) & Childcare Ctr<br><div>Garage</div> <div>San Pedro Traffic/Access</div> | 20,000,000              | 20,305,342                             |                 | 408,297          | 16,893,124           | 17,301,421                      | 17,301,421                    | 0         | UC     | 12/18/2018        | 7/1/2019   | 15           | 4/9/2021   | Spring 2021           |
|                                                                                           |                         |                                        |                 |                  | 2,533,973            | 2,533,973                       | 2,533,973                     | 0         | UC     |                   |            |              |            |                       |
|                                                                                           |                         |                                        |                 |                  | 19,427,097           | 19,835,394                      | 19,835,394                    | 0         |        |                   |            |              |            |                       |
|                                                                                           |                         |                                        |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| Fletcher Administration Center Renov.                                                     | 20,000,000              | 10,312,118                             | 11,100,000      |                  | 9,431,321            | 20,531,321                      | 20,531,321                    | 0         | UC     | 1/21/2020         | 3/31/2020  | 16           | 10/7/2021  | Spring 2022           |
| Childcare Center (including sitework)                                                     |                         | 14,652,417                             |                 |                  | 15,200,000           | 15,200,000                      | 15,443,417                    | 243,417   | UC     | 12/8/2020         | 12/15/2020 | 14           | 3/30/2022  | Summer 2022           |
| Santikos Multipurpose CTR (w/in Childcare ctr)                                            |                         |                                        |                 | 1,000,000        | -                    | 1,000,000                       | 1,000,000                     | 0         | UC     | 12/8/2020         | 12/15/2020 | 14           | 3/30/2022  | Summer 2022           |
| SAC Preventive Maintenance (2018)                                                         |                         |                                        |                 |                  |                      |                                 | 396,960                       | 396,960   |        |                   |            |              |            |                       |
| SAC INTERNAL LOAN (Board Approved May 2021)                                               |                         |                                        |                 |                  |                      | -                               | 1,020,775                     | 1,020,775 |        |                   |            |              |            |                       |
|                                                                                           |                         |                                        |                 |                  |                      | 16,200,000                      | 17,861,152                    | 1,661,152 |        |                   |            |              |            |                       |
|                                                                                           |                         |                                        |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| Chance Building Renov. (Finance & Labs)                                                   | 14,000,000              | 1,489,747                              |                 |                  | 757,926              | 757,926                         | 514,509                       | (243,417) | Prog.  | 6/8/2021          | 1/20/2021  | 8            | 9/20/2021  | Fall 2021             |
| Revised: Renov. Finance area only                                                         |                         |                                        |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| Renovation of existing Labs with Institutional funds                                      |                         |                                        |                 | 177,044          |                      | 177,044                         | 177,044                       | 0         | Comp.  |                   |            |              |            |                       |
| NEW Building: Science Labs (adds 7 labs)                                                  |                         | 13,596,947                             |                 |                  | 15,613,870           | 15,613,870                      | 15,613,870                    | 0         | GMP    | 4/20/2021         | 5/1/2021   | 16           | 9/8/2022   | Spring 2023           |
| First Responders Academy                                                                  | 20,000,000              | 20,000,000                             |                 |                  | 20,000,000           | 20,000,000                      | 20,000,000                    | 0         | DD     | 10/19/2021        | 11/19/2021 | 22           | 3/1/2023   | Summer 2023           |
| McAllister - Partial Renov.                                                               | 4,500,000               | -                                      |                 |                  | Deferred             |                                 |                               |           |        |                   |            |              |            |                       |
| Partial Renovations with Institutional funds                                              |                         |                                        |                 | 618,844          | 47,807               | 666,651                         | 666,651                       | 0         | Comp.  |                   |            |              |            |                       |
| Sub-total G.O. Bonds                                                                      | 83,000,000              | 83,000,000                             |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| MTN                                                                                       | 11,100,000              | 11,100,000                             |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| Santikos Gift                                                                             | 500,000                 | 500,000                                |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| SAC matching                                                                              | 500,000                 | 500,000                                |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| SAC Institutional Capital budgets                                                         | 795,888                 | 795,888                                |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| SAC INTERNAL LOAN                                                                         | -                       | -                                      |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| Facilities institutional budget (portion of soft costs)                                   | 466,370                 | 466,370                                |                 |                  |                      |                                 |                               |           |        |                   |            |              |            |                       |
| TOTAL                                                                                     | 96,362,258              | 96,362,258                             | 11,100,000      | 2,204,185        | 83,000,000           | 96,304,185                      | 97,721,920                    | 1,417,735 |        |                   |            |              |            |                       |
|                                                                                           |                         |                                        |                 |                  |                      |                                 |                               | DELTA     |        |                   |            |              |            |                       |



# SPC –Rebalance Summary Sheet

Tuesday, August 17, 2021

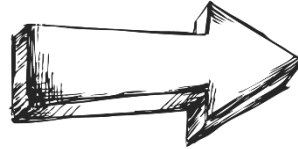
## St. Philip's College Bond Budget Overview

| Project                                        | 2017 Orig.<br>G.O. Bond | Current View<br>of Costs | Funding Sources   |                  |                      |                    | Status       | Timeline                     |
|------------------------------------------------|-------------------------|--------------------------|-------------------|------------------|----------------------|--------------------|--------------|------------------------------|
|                                                |                         |                          | Alloc. MTN        | Other Funding    | Revised G.O.<br>Bond | Total Funding      |              | Target<br>Completion<br>Date |
| Tourism Hospitality Culinary Arts              | 30,000,000              | 34,130,601               | 2,181,723         | 1,948,878        | 30,000,000           | 34,130,601         | Complete     | 9/30/2020                    |
| Clarence Windzell Norris Building (Renovation) | 22,000,000              | 24,884,225               | 8,449,287         | 1,552,562        | 14,882,376           | 24,884,225         | Complete     | 12/9/2020                    |
| Welding & Autobody Collision Center            | 20,000,000              | 25,350,988               | 358,990           | 1,874,374        | 23,117,624           | 25,350,988         | Construction | 6/3/2022                     |
| Saint Artemisia Bowden Building                | 10,000,000              | 16,638,120               |                   | 2,638,120        | 14,000,000           | 16,638,120         | Construction | 5/15/2022                    |
| <hr style="border-top: 1px dashed red;"/>      |                         |                          |                   |                  |                      |                    |              |                              |
| Sub-total G.O. Bonds                           | <u>82,000,000</u>       |                          |                   |                  |                      |                    |              |                              |
| MTN                                            | 10,990,000              |                          |                   |                  |                      |                    |              |                              |
| Other: SPC Institutional Funding               | 4,182,843               |                          |                   |                  |                      |                    |              |                              |
| Other: Facilities Prev. Mtn                    | 1,492,737               |                          |                   |                  |                      |                    |              |                              |
| Other: CRRSAA Funding                          | 1,903,354               |                          |                   |                  |                      |                    |              |                              |
| Other: Private Donor Funding                   | 400,000                 |                          |                   |                  |                      |                    |              |                              |
| Other: Grant                                   | 35,000                  |                          |                   |                  |                      |                    |              |                              |
| TOTAL                                          | <u>101,003,934</u>      | <u>101,003,934</u>       | <u>10,990,000</u> | <u>8,013,934</u> | <u>82,000,000</u>    | <u>101,003,934</u> |              |                              |

# Construction Oversight Process

## ■ Design Phases

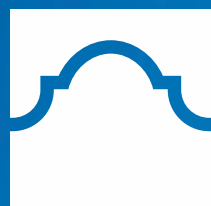
- Schematic Design (SD)
  - Design Development (DD)
    - 30, 60 & 90% SD & DD Review
  - Construction Documents (CD)
    - 30, 60% CD Review
    - 90-100% CMAR Bid Documents
  - Procurement / GMP Bids
    - Internal & External Reviews
  - GMP Board Approval
    - NTP (Notice to Proceed) / Construction
    - Audits During Construction
    - Sub/Final Completion
      - Punchlist
      - Warranty
      - Final Audits (Townsend)



## ■ Oversight and Controls

- Fiduciary checks and balance
- Due Diligence (Internal & External Reviews)
- Value Engineering (w/out sacrificing what you care about the most)
- Stakeholder and citizens buy-in
- Oversight beginning to end





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Malcolm Baldrige  
National Quality Award  
2018 Award Recipient



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**Discussion and Possible Action on Amending the Guaranteed Maximum Price for the Alamo Colleges District – San Antonio College (SAC) Early Child Care and Micronauts Center, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC. (CSP 18C-005)**

Presented to the Board Acting as Committee of the Whole on August 10, 2021, and now presented to the Board for approval on August 17, 2021.

**MINUTE ORDER**

**“The Board of Trustees hereby approves an amendment to increase the Guaranteed Maximum Price by \$1,264,192 to \$15,635,715 under the contract with Construction Manager-at-Risk J.T. Vaughn Construction, LLC for the construction of the Alamo Colleges District – San Antonio College (SAC) Early Child Care and Micronauts Center, Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate.**

**PURPOSE**

To approve the amendment to increase the Guaranteed Maximum Price by \$1,264,192 to \$15,635,715 under the contract with Construction Manager-at-Risk J.T. Vaughn Construction, LLC for the construction of the Alamo Colleges District – San Antonio College (SAC) Early Child Care and Micronauts Center, Capital Improvement Project (CIP) subject to staff confirmation of scope and subsequent execution of GMP amendment.

**BACKGROUND**

On December 20, 2020, the Board approved the purchase of Construction Manager-at-Risk Services for the District for the General Obligation Bond Projects. In May 2021, the Board approved a 5-year internal loan for the design, fabrication, and installation of the student activity station equipment for Micronauts Exhibit in the amount of \$1,020,775. This Change Order to the GMP will allow for the implementation of this loan and CMAR construction fee. The total of the Change Order is \$1,264,192.

| SAC project                            | Original December 2020 GMP Award | August 2021 GMP Increase | Revised GMP Total   |
|----------------------------------------|----------------------------------|--------------------------|---------------------|
| Early Child Care and Micronauts Center | \$14,371,523                     | \$1,264,192              | \$15,635,715        |
| <b>TOTALS</b>                          | <b>\$14,371,523</b>              | <b>\$1,264,192</b>       | <b>\$15,635,715</b> |

**IMPLICATIONS**

**Financial:** GMP \$15,635,715 of Total Project Cost of \$17,861,152.

**Strategic Objective:** Goal I – Student Success; Goal III – Performance Excellence

**SWMBE/HUB Participation:** 24%

**Employee Services:**

**ATTACHMENTS:** Project Summary Sheet, Draft Change Order #01

\_\_\_\_\_  
Dr. Robert Vela  
President, San Antonio College

\_\_\_\_\_  
Lacy Hampton  
Interim Associate Vice Chancellor  
G.O. Bond Construction Improvement Program (CIP)

Dr. Diane Snyder

Digitally signed by Dr. Diane Snyder  
Date: 2021.08.06 12:51:09 -05'00'

\_\_\_\_\_  
Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

\_\_\_\_\_  
Dr. Mike Flores  
Chancellor

# Capital Improvement Program - Project Summary



ALAMO  
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## General Information

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                               |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>Location/Campus:</b>     | San Antonio College                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Bond Tranche #:</b>        | 1                             |
| <b>Project Title:</b>       | Early Childcare Center & Micronauts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Target Completion:</b>     | 2/27/2022                     |
| <b>Project Type:</b>        | New Building and Demolition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Target Square Footage:</b> | 21,000                        |
| <b>Project Manager:</b>     | Tony Alfaro                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Construction Manager:</b>  | J.T. Vaughn Construction, LLC |
| <b>Architect/Engineer:</b>  | O'Connell Robertson                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Furniture:</b>             | TBD                           |
| <b>Project Description:</b> | Originally this project was part of the SAC Garage 3 project. In December 2018 the Board placed this project on hold and proceeded with the Garage only. In May 2020 the Board approved the re-balancing of funds for the SAC Campus and approved this Early Childcare Center and Micronauts (ECCMN) project as a stand alone project. The re-design of this project was completed in August 2020. The re-design reduced the original scope to approximately 21,000GSF. This facility, when completed will replace the existing Childcare facility that no longer meets accreditation requirements |                               |                               |

| Revenue Source                    | Projected Costs         | % Overage                            | 0%                   |
|-----------------------------------|-------------------------|--------------------------------------|----------------------|
| Original Gen. Oblig. Bonds        | \$ 4,000,000.00         | <b>Current Estimated GMP:</b>        | \$ 15,635,715        |
| Previous G.O. Bond Transfers      | \$ 11,200,000.00        | <b>Current FF&amp;E Budget:</b>      | \$ 270,000           |
| G.O. Bond Transfer From Chance #2 | \$ 243,417.00           | <b>Current Estimated Soft Costs:</b> | \$ 1,955,437         |
| Board Approved SAC Internal Loan  | \$ 1,020,775.00         |                                      |                      |
| Preventive Maint.                 | \$ 396,960.00           |                                      |                      |
| Santikos Grant                    | \$ 500,000.00           |                                      |                      |
| Inst. Funds - Grant match         | \$ 500,000.00           |                                      |                      |
| <b>Total Revenue:</b>             | <b>\$ 17,861,152.00</b> | <b>Total Projected Costs:</b>        | <b>\$ 17,861,152</b> |

## Bond Funded Expenditure Budget

|                                          | Original Budget     | Revisions            | Revised Budget       | Encumbrances         | Expenditures        | Remaining Budget  |
|------------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|-------------------|
| <b>Construction GMP - Bonds</b>          | \$ 2,666,667        | \$ 11,776,750        | \$ 14,443,417        | \$ 10,756,950        | \$ 3,443,050        | \$ 243,417        |
| <b>Arch. &amp; Eng.:</b>                 | \$ 266,667          | \$ 631,251           | \$ 897,918           | \$ 193,169           | \$ 704,749          | \$ -              |
| <b>LCP Tracker</b>                       |                     | \$ 3,500             | \$ 3,500             | \$ -                 | \$ 3,500            | \$ -              |
| <b>CPS Energy</b>                        |                     | \$ 8,701             | \$ 8,701             | \$ -                 | \$ 8,701            | \$ -              |
| <b>Const. Mtrls. Testing: Bexar Env.</b> | \$ 53,333           | \$ (51,123)          | \$ 2,210             | \$ -                 | \$ 2,210            | \$ (0)            |
| <b>Spclzd. Eng. Svc: Command Cx</b>      | \$ 26,667           | \$ (16,867)          | \$ 9,800             | \$ -                 | \$ 9,800            | \$ -              |
| <b>Bldg. Permit &amp; Dev. Fees:</b>     | \$ 26,667           | \$ 51,204            | \$ 77,871            | \$ -                 | \$ -                | \$ 77,871         |
| <b>Public Art:</b>                       | \$ 26,667           | \$ (26,667)          | \$ -                 | \$ -                 | \$ -                | \$ -              |
| <b>F,F&amp;E:</b>                        | \$ 933,333          | \$ (933,333)         | \$ -                 | \$ -                 | \$ -                | \$ -              |
|                                          |                     | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ -              |
| <b>Total Bond Funded Budget:</b>         | <b>\$ 4,000,001</b> | <b>\$ 11,443,416</b> | <b>\$ 15,443,417</b> | <b>\$ 10,950,119</b> | <b>\$ 4,172,010</b> | <b>\$ 321,288</b> |
| <b>Variance from Bond Revenue:</b>       | <b>\$ -</b>         |                      |                      |                      |                     |                   |

# Capital Improvement Program - Project Summary

**Budget Comments:** The removal of the McAllister scope and using MTN for additional funding at Fletcher allows for the re-allocation of Bond funding for this project. On August 10, 2021 will request Board approval to transfer G.O. Bonds , \$243,417, from SAC Chance project to Early ChildCare & Micronauts Ctr.

## Non-Bond Funded Expenditure Budget

|                                      | Original<br>Budget | Revisions      | Revised Budget | Encumbrance | Expenditures | Remaining<br>Budget |
|--------------------------------------|--------------------|----------------|----------------|-------------|--------------|---------------------|
| <b>Santikos Grant</b>                | \$ 500,000         | \$ (270,000)   | \$ 230,000     | \$ 443,600  | \$ -         | \$ (213,600)        |
| FF&E - GRANT                         |                    | \$ 270,000     | \$ 270,000     |             | \$ -         | \$ 270,000          |
| <b>Santikos Match - SAC INSTL</b>    | \$ 500,000         | \$ (415,881)   | \$ 84,119      | \$ -        | \$ -         | \$ 84,119           |
| PUBLIC ART 1% CONST. - INSTL         | \$ -               | \$ 156,358     | \$ 156,358     | \$ -        | \$ -         | \$ 156,358          |
| Construction GMP - INSTL             | \$ -               | \$ 171,523     | \$ 171,523     | \$ 171,523  | \$ -         | \$ -                |
| Spclzd. Srv. Raba - INSTL            | \$ -               | \$ 88,000      | \$ 88,000      | \$ 88,000   | \$ -         | \$ -                |
| <b>SAC Internal Loan</b>             | \$ 1,020,775       | \$ (1,020,775) | \$ -           | \$ -        | \$ -         | \$ -                |
| Construction GMP - LOAN              | \$ -               | \$ 1,020,775   | \$ 1,020,775   | \$ -        | \$ -         | \$ 1,020,775        |
| <b>PREV. MAINT. (2018 OCR)</b>       | \$ 396,960         | \$ -           | \$ 396,960     | \$ -        | \$ 396,960   | \$ -                |
| <b>Total One-Time Budget:</b>        | \$ 2,417,735       | \$ -           | \$ 2,417,735   | \$ 703,123  | \$ 396,960   | \$ 1,317,652        |
| <b>Variance from Other Revenues:</b> | \$ -               |                |                |             |              |                     |

**Budget Comments:** The board approved a 5-year loan in the amount of \$1,020,775 in May 2021 for the Design, Fabrication and Installation of 12 Micronauts Exhibits. Therefore, Change order number 1 will add \$1,264,192 to the GMP budget which will also include the CMAR construction fee. There is a Santikos Gift of \$500K associated with this project for the Micronauts program. Additionally, SAC has a matching grant of \$500K.

# Capital Improvement Program - Project Summary

## General Information

|                      |                                                                                                                                                                                                                                   |                        |                               |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------|
| Location/Campus:     | San Antonio College                                                                                                                                                                                                               | Bond Tranche #:        | 3                             |
| Project Title:       | Finance and Sci Ctr of Exc (Chance Renovation)                                                                                                                                                                                    | Target Completion:     | 6/24/2022                     |
| Project Type:        | Deferred Maintenance                                                                                                                                                                                                              | Target Square Footage: | 9,000                         |
| Project Manager:     | Tony Alfaro                                                                                                                                                                                                                       | Construction Manager:  | J.T. Vaughn Construction, LLC |
| Architect/Engineer:  | O'Connell Robertson                                                                                                                                                                                                               | Furniture:             | TBD                           |
| Project Description: | This project is for repairs, maintenance, and upgrades within the Chance Academic Center, including lab spaces. The building is an existing three-story building housing instructional and office spaces for various departments. |                        |                               |

| Revenue Source                                | Projected Costs    | % Overage                     | 0%         |
|-----------------------------------------------|--------------------|-------------------------------|------------|
| Original G.O.Bond (Finance & Sci Ctr of Exc)  | \$ 14,000,000.00   | Current Estimated GMP:        | \$ 400,563 |
| SPLIT (G.O.Bond Allocation for NEW SCI. BLDG) | \$ (11,161,677.50) | Current FF&E Budget:          | \$ -       |
| G.O. Bond Trnsfr to ECCMN                     | \$ (2,080,397.00)  | Current Estimated Soft Costs: | \$ 113,945 |
| G.O.Bond Trnsfr to ECCMN                      | \$ (243,417.00)    | Owner Provided Scope          | \$ 177,044 |
| Institutional Funds                           | \$ 177,044.00      |                               | \$ -       |
| Total Revenue:                                | \$ 691,553         | Total Projected Costs:        | \$ 691,553 |

## Bond Funded Expenditure Budget

|                             | Original Budget | Revisions       | Revised Budget | Encumbrances | Expenditures | Remaining Budget |
|-----------------------------|-----------------|-----------------|----------------|--------------|--------------|------------------|
| Construction Budget:        | \$ 9,333,333    | \$ (8,932,770)  | \$ 400,563     |              |              | \$ 400,563       |
| Arch. & Eng.:               | \$ 933,333      | \$ (819,388)    | \$ 113,945     |              | \$ 3,604     | \$ 110,341       |
| Const. Mtrls.Testing:       | \$ 186,667      | \$ (186,667)    | \$ -           |              |              | \$ -             |
| Spclzd. Eng. Services:      | \$ 93,333       | \$ (93,333)     | \$ -           |              |              | \$ -             |
| Bldg Permit & Dev. Fees:    | \$ 93,333       | \$ (93,333)     | \$ -           |              |              | \$ -             |
| Public Art:                 | \$ 93,333       | \$ (93,333)     | \$ -           | \$ -         | \$ -         | \$ -             |
| F,F&E:                      | \$ 3,266,668    | \$ (3,266,668)  | \$ -           | \$ -         | \$ -         | \$ -             |
|                             |                 | \$ -            | \$ -           | \$ -         | \$ 177,044   | \$ (177,044)     |
| Total Bond Funded Budget:   | \$ 14,000,000   | \$ (13,485,492) | \$ 514,508     | \$ -         | \$ 180,648   | \$ 333,860       |
| Variance from Bond Revenue: | \$ -            |                 |                |              |              |                  |

**Budget Comments:** This SAC Chance finance senter renovation has been reduced in an effort to add 7 science labs in the SAC New Science Bldg. It is possibler that this project be undertaken with another NON-CIP project at SAC Chance to save costs.

## Non-Bond Expenditure Budget

|                               | Original Budget | Revisions  | Revised Budget | Encumbrance | Expenditures | Remaining Budget |
|-------------------------------|-----------------|------------|----------------|-------------|--------------|------------------|
| Institutional Funds           | \$ -            | \$ 177,044 | \$ 177,044     | \$ -        | \$ -         | \$ -             |
| Total One-Time Budget:        | \$ -            | \$ 177,044 | \$ 177,044     | \$ -        | \$ -         | \$ -             |
| Variance from Other Revenues: | \$ -            |            |                |             |              |                  |

**Budget Comments:** Bldg. Improvements cost provided by SAC Leadership.

**Discussion and Possible Action on Amending the Guaranteed Maximum Price (GMP) and Extension of the Construction Manager at Risk Construction Time Schedule for the Alamo Colleges District – St. Philip’s College (SPC) Bowden Replacement Building Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Skanska USA Building, Inc. (CSP 18C-005)**

Presented to the Board Acting as Committee of the Whole on August 10, 2021, and now presented to the Board for approval on August 17, 2021.

**MINUTE ORDER**

**“The Board of Trustees hereby approves an amendment to increase the Guaranteed Maximum Price by \$1,615,722 to \$12,422,223 under the contract with Construction Manager-at-Risk Skanska USA Building, Inc. for the construction cost to add a Cyber Range to the Alamo Colleges District – St. Philip’s College (SPC) Bowden Replacement Building Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate. The scheduled final completion date shall also be extended from October 8, 2021, to May 15, 2022.”**

**PURPOSE**

To approve an amendment to increase the Guaranteed Maximum Price by \$1,615,722 to \$12,422,223 under the contract with Construction Manager-at-Risk Skanska USA Building, Inc. for the construction of building modifications necessary to add the Cyber Range scope of work to the Alamo Colleges District – St. Philip’s College (SPC) Bowden Replacement Capital Improvement Project (CIP) subject to staff confirmation of scope and subsequent execution of GMP amendment. This scope of work will extend the final completion date from October 8, 2021, to May 15, 2022.

**BACKGROUND**

On May 19, 2020, the Board approved a Guaranteed Maximum Price in the amount of \$10,806,501 for the purchase of Construction Manager-at-Risk (CMR) Services with Skanska USA Building, Inc. funded by General Obligation Bonds. On April 20, 2021, the Board approved the addition of the Cyber Range scope of work to be funded with CRRSAA funds. The Board also approved the extension of the date of final completion. This proposed Amendment increases the GMP by \$1,615,722 to \$12,422,233 and extends the final completion schedule from October 8, 2021, to May 15, 2022.

| SPC project                                                       | Original May 19, 2020<br>GMP Amount | August 17, 2021 GMP<br>Increase Amount | Total Adjusted GMP<br>Amount |
|-------------------------------------------------------------------|-------------------------------------|----------------------------------------|------------------------------|
| Bowden Replacement Building<br>GMP                                | \$10,806,501                        | \$1,615,722                            | \$12,422,223                 |
| Bowden Replacement Building<br>Scheduled Final Completion<br>Date | October 18, 2021                    | 7 Months                               | May 15, 2022                 |

**IMPLICATIONS**

**Financial:** GMP \$12,422,223 of Total Project Cost of \$16,638,120

**Strategic Objective:** Goal I – Student Success; Goal III – Performance Excellence

**SWMBE/HUB Participation:** 25%

**Employee Services:**

**ATTACHMENTS:** Change Order #1, Project Summary Sheet

\_\_\_\_\_  
Randall Dawson, M.S.  
Acting President, St. Philip’s College

\_\_\_\_\_  
Lacy Hampton  
Interim Associate Vice Chancellor  
G.O. Bond Construction Improvement Program (CIP)

**Dr. Diane Snyder** Digitally signed by Dr. Diane Snyder  
Date: 2021.08.06 13:05:26 -05'00'

\_\_\_\_\_  
Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

\_\_\_\_\_  
Dr. Mike Flores  
Chancellor



# Capital Improvement Program - Project Summary



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## General Information

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               |                            |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|
| <b>Location/Campus:</b>     | St. Philip's College                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Bond Tranche #:</b>        | 3                          |
| <b>Project Title:</b>       | Replace Bowden and Campus Center                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Orig.</b>                  | Rev.                       |
| <b>Project Type:</b>        | New Building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Target Completion:</b>     | 7/21/2023 5/15/2022        |
| <b>Project Manager:</b>     | Laura Anthony                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Target Square Footage:</b> | 20,000 24,680              |
| <b>Architect/Engineer:</b>  | Page                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Construction Manager:</b>  | Skanska USA Building, Inc. |
| <b>Project Description:</b> | The Bowden Replacement Building is a new ground-up 24,640 square foot, 2-story structure. It will be located at what will become the new main entry to the SPC Campus off of Martin Luther King Blvd. This building will be a modern facility providing high-tech state-of-the-art equipment and IT infrastructure. It will house 2 general classrooms, 6 Networking and Technology Computer classrooms, an Accounting Lab, 12 offices, Adjunct office space, as well as the VITA office and a reception/waiting area. |                               |                            |
|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Furniture:</b>             | Workplace Resources        |

| Budget                    | Projected Costs      | % Overage #                                       |
|---------------------------|----------------------|---------------------------------------------------|
| Gen. Oblig. Bonds         | \$ 10,000,000        | <b>Current Estimated GMP:</b> \$ 10,806,501       |
| G.O. Transfer from Norris | \$ 4,000,000         | <b>Current FF&amp;E Budget:</b> \$ 1,127,966      |
| Maintenance Tax Notes     |                      | <b>Current Estimated Soft Costs:</b> \$ 1,109,019 |
| SPC Institutional Funds   | \$ 734,766           | <b>Infrastructure Estimated Cost</b> \$ 1,691,280 |
| CRRSAA Grant              | \$ 1,903,354         | <b>Cyber Range Package</b> \$ 1,903,354           |
| <b>Total Revenue:</b>     | <b>\$ 16,638,120</b> | <b>Total Projected Costs:</b> \$ 16,638,120       |

| Bond Funded Expenditure Budget                      | Original Budget      | Revisions           | Revised Budget       | Encumbrances        | Expenditures        | Remaining Budget  |
|-----------------------------------------------------|----------------------|---------------------|----------------------|---------------------|---------------------|-------------------|
| <b>Construction Budget: GMP</b>                     | \$ 6,666,667         | \$ 4,139,834        | \$ 10,806,501        | \$ 3,592,393        | \$ 7,214,108        | \$ -              |
| <b>Infrastructure Hard Cost Budget:</b>             | \$ -                 | \$ 1,626,450        | \$ 1,626,450         | \$ 1,161,715        | \$ 464,735          | \$ -              |
| <b>Infrastructure Soft Cost Budget:</b>             | \$ -                 | \$ 64,830           | \$ 64,830            | \$ 1,050            | \$ 63,780           | \$ -              |
| <b>Arch. &amp; Eng.: Page</b>                       | \$ 666,667           | \$ 85,977           | \$ 752,644           | \$ 73,335           | \$ 464,430          | \$ 214,879        |
| <b>Const. Mtrls. Testing: Raba K.</b>               | \$ 133,333           | \$ (74,807)         | \$ 58,526            | \$ 16,874           | \$ 41,652           | \$ -              |
| <b>Spclzd. Eng. Services: Cx+SAWs</b>               | \$ 66,667            | \$ 63,570           | \$ 130,237           | \$ 29,880           | \$ 100,357          | \$ -              |
| <b>Permits (Devlp., Arc, LCP Tracker):</b>          | \$ 66,667            | \$ (22,667)         | \$ 44,000            | \$ 1,790            | \$ 42,210           | \$ -              |
| <b>Public Art: 1% of Const. (TFE)</b>               | \$ 66,667            | \$ 56,945           | \$ 123,612           | \$ -                | \$ 98,612           | \$ 25,000         |
| <b>F, F&amp;E-IT: (ALE, DELL, INTECH, DICE-Adc)</b> | \$ 2,333,332         | \$ (1,940,132)      | \$ 393,200           |                     | \$ 277,966          | \$ 115,234        |
|                                                     | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                | \$ -              |
| <b>Total Bond Funded Budget:</b>                    | <b>\$ 10,000,000</b> | <b>\$ 4,000,000</b> | <b>\$ 14,000,000</b> | <b>\$ 4,877,037</b> | <b>\$ 8,767,850</b> | <b>\$ 355,113</b> |
| <b>Variance from Bond Revenue:</b>                  | \$ -                 |                     |                      |                     |                     |                   |

Budget Comments:

## One-Time Costs in (Year Completed) to open Facility:

|                            | Original Budget | Revisions      | Revised Budget | Encumbrance | Expenditures | Remaining Budget |
|----------------------------|-----------------|----------------|----------------|-------------|--------------|------------------|
| <b>FF&amp;E -SPC INSTL</b> | \$ -            | \$ 734,766     | \$ 734,766     | \$ -        | \$ -         | \$ 734,766       |
| <b>-----</b>               | <b>\$ -</b>     | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b> | <b>\$ -</b>  | <b>\$ -</b>      |
| <b>CRRSAA GRANT:</b>       | \$ 1,903,354    | \$ (1,903,354) | \$ -           | \$ -        | \$ -         | \$ 441           |
| <b>Const. GMP - CRRSAA</b> | \$ -            | \$ 1,615,722   | \$ 1,615,722   | \$ -        | \$ -         | \$ 1,615,722     |

# Capital Improvement Program - Project Summary



ALAMO  
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|                               |              |            |              |      |      |              |
|-------------------------------|--------------|------------|--------------|------|------|--------------|
| Hard Costs - CRRSAA           | \$ -         | \$ 241,732 | \$ 241,732   | \$ - | \$ - | \$ 241,732   |
| Soft Costs - CRRSAA           | \$ -         | \$ 45,900  | \$ 45,900    | \$ - | \$ - | \$ 45,900    |
| Total One-Time Budget:        | \$ 2,516,251 | \$ 121,869 | \$ 2,638,120 | \$ - | \$ - | \$ 2,638,120 |
| Variance from Other Revenues: | \$ -         |            |              |      |      |              |

## Budget Comments:

In addition to the GMP for construction, the budget includes architectural and engineering services, FF&E, Permitting, and Public Art. It also includes the cost of off-site infrastructure costs to extend utilities to the building. It does not include the cost to abate and demolish the existing Bowden and Campus Center buildings.

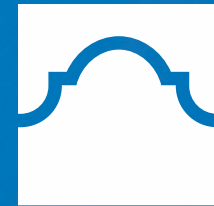
# Overview for Purchase Contract - Renew of an Interlocal Agreement with Texas A&M Engineering Experiment Station (TEES) Providing for the Purchase of Energy Savings Services

Gregory L. McClure

Vice Chancellor of Facilities Operations & Construction Management

Gary O'Bar, C.P.M.

Director, Purchasing & Contract Administration



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COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# Purpose

- Approval of this action enables negotiated changes to the agreement that will result in continued service delivery to meet current and future demands; avoidance of startup costs/delays; and stability to the program's service delivery.
- The scope of work includes onsite energy management services, energy monitoring, reporting and utility budgeting, design review services, optimizing building automation, energy management planning, carbon footprint emissions reporting, CPS demand response management, and technical assistance on energy management, indoor air quality and central plant studies.



# Background

- In December 2006, an Interlocal Agreement for Energy Savings Services with TEES was executed to assist Alamo Colleges District with ongoing energy management, design, and commissioning of new buildings.
- Since that time, the Interlocal Agreement was amended for changes in the scope of work, and is scheduled to terminate August 31, 2021.
- Renewal of the Interlocal Agreement is necessary to continue services from TEES and ESL



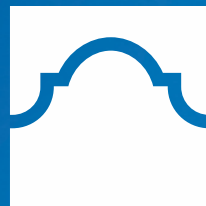
# Recommended Contract Renewal

- . This recommendation seeks to renew the Interlocal Agreement with Texas A&M Engineering Experiment Station (TEES) in and approval for Energy Services in the amount of \$387,707 annually
- . Funding is provided from the DIS Operating Fund
- . The term of the contract renewal begins September 1, 2021 and terminates August 31, 2022 and has four, one-year options to renew upon mutual consent of TEES and the Alamo Colleges District.





Thank you.



ALAMO  
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Malcolm Baldrige  
National Quality Award  
2018 Award Recipient



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## Discussion and Possible Action to Renew the Interlocal Agreement with Texas A&M Engineering Experiment Station (TEES) Providing for the Purchase of Energy Savings Services

Presented to the Board Acting as Committee of the Whole on August 10, 2021, and now presented to the Board for approval on August 17, 2021.

### MINUTE ORDER

**“The Board of Trustees hereby approves renewing the Interlocal Agreement with Texas A&M Engineering Experiment Station Providing for the Purchase of Energy Savings Services in the amount of \$387,707 annually as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.”**

### PURPOSE

Approval of this action enables negotiated changes to the agreement that will result in continued service delivery to meet current and future demands; avoidance of startup costs/delays; and stability to the program's service delivery. The scope of work includes onsite energy management services, end-user monitoring, reporting and utility budgeting, design review services as requested, and technical assistance on energy management, indoor air quality and central plant studies.

### BACKGROUND

In December 2006, an Interlocal Agreement for Energy Savings Services with TEES was executed to assist Alamo Colleges District with ongoing energy management and the design and commissioning of new buildings being built. Since that time, the Interlocal Agreement was amended for changes in the scope of work, and is scheduled to terminate August 31, 2021. The term of the contract renewal begins September 1, 2021 and terminates August 31, 2022 and has four, one-year options to renew upon mutual consent of TEES and the Alamo Colleges District.

### IMPLICATIONS

**Financial:** \$387,707, Funding is provided from the 119001-893603-71151-6010, DIS Operating Fund

**Strategic Objective:** Goal I – Student Success; Goal III – Performance Excellence

**Employee Services:** None

**ATTACHMENTS:** None

Gary O'Bar, C.P.M.

Gary O'Bar, C.P.M.  
cn=Gary O'Bar, C.P.M., o=Alamo Colleges District,  
ou=Purchasing & Contract Administration,  
email=gobar@alamo.edu, c=US  
2021.07.28 16:57:55 -05'00'

Gary O'Bar, C.P.M.  
Director Purchasing & Contract Administration

Dr. Diane Snyder

Digitally signed by Dr. Diane Snyder  
Date: 2021.07.28 16:55:23 -05'00'

Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

Gregory L. McClure

Digitally signed by Gregory L. McClure  
Date: 2021.07.28 17:06:42 -05'00'

Gregory L. McClure  
Associate Vice Chancellor for Facilities Operations and  
Construction Management

Dr. Mike Flores  
Chancellor



# Overview for Purchase Contract - Construction Services for an Amphitheatre for Palo Alto College

Dr. Robert Garza

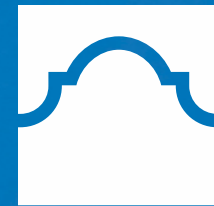
President, Palo Alto College

Gregory L. McClure

Vice Chancellor of Facilities Operations & Construction Management

Gary O'Bar, C.P.M.

Director, Purchasing & Contract Administration



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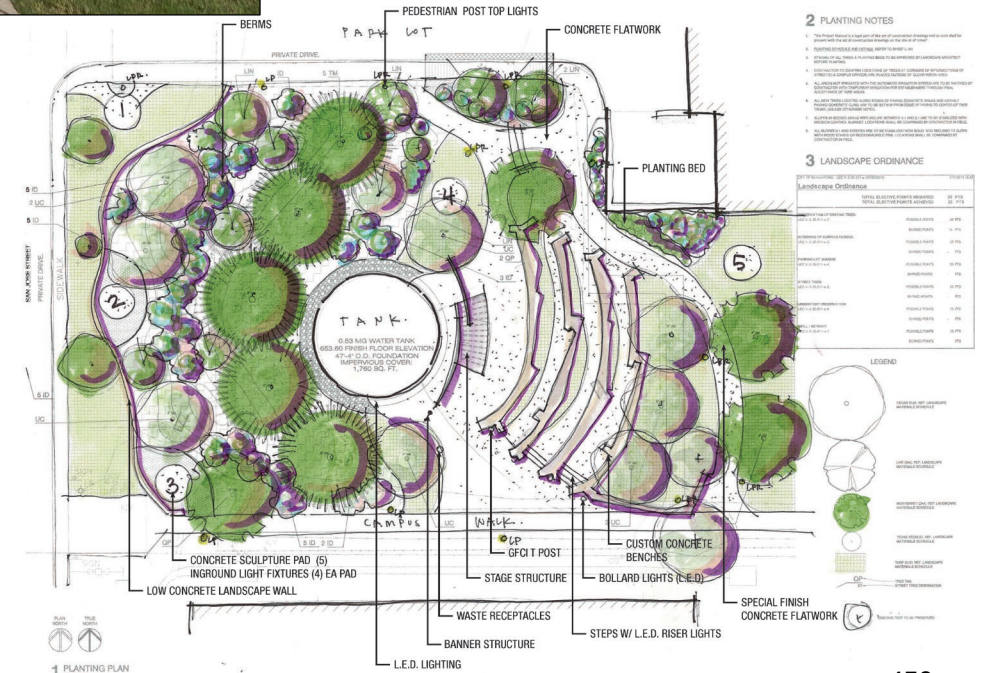
Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# Purpose

This contract action provides for the purchase of Construction Services for an Amphitheatre on San Jose Road on the Palo Alto College campus.

The scope of work includes the labor and materials to construct an Amphitheatre with bench type seating for 150 plus, and 4 Americans with Disabilities Act (ADA) spaces with companion seating.





# Background

- . A notice soliciting competitive sealed proposals (CSP) was advertised in the San Antonio Express News and La Prensa de San Antonio twice over a 30 day period. Additionally, Purchasing and Contract Administration sent notices to 122 potential Offerors.
- . The eight proposals received by the CSP deadline were evaluated by representatives from Palo Alto College, Facilities Operations and Construction Management, and the architectural firm RVK Architects considering the Alamo Colleges District CSP specifications and requirements.
- .The contract award will contribute to the Alamo Colleges District, Small, Minority, Women, and Veteran-Owned Business Enterprise (SMWVBE) Program Aspirational Goals.
- .The contract award is recommended on a best value basis.



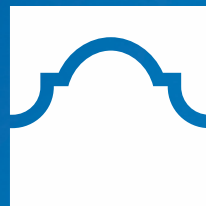
# Recommended Contract Award

This recommendation seeks to award a contract to Alpha Building Corporation in the amount of \$ 916,000

Funding sources are \$516,000 Capital; and \$400,000 Scott Dollars



Thank you.



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Discussion and Possible Action for the Purchase of Construction Services for an Amphitheatre for Palo Alto College

Presented for recommended approval to the Board of Trustees on August 17, 2021.

MINUTE ORDER

"The Board of Trustees hereby awards a contract to Alpha Building Corporation in the amount of \$916,000.00 providing for the purchase of construction Services for an Amphitheatre for Palo Alto College as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management subject to subsequent execution of an agreement on terms acceptable to District counsel."

PURPOSE

This contract action provides for the purchase of Construction Services for an Amphitheatre on San Jose Road on the Palo Alto College campus. The scope of work includes the labor and materials to construct an Amphitheatre with bench type seating for 150 plus, and 4 Americans with Disabilities Act (ADA) spaces with companion seating.

BACKGROUND

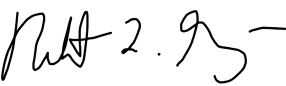
A notice soliciting Competitive Sealed Proposals (CSP) was advertised in the San Antonio Express-News and La Prensa twice over a thirty-two day period. Additionally, Purchasing and Contract Administration sent notices to 122 potential Offerors. The eight responses received by the CSP deadline were evaluated by representatives from Palo Alto College, Facilities Operations and Construction Management, and the architectural firm RVK Architects, considering the Alamo Colleges District CSP specifications and requirements. As a result of this effort, the proposal submitted by Alpha Building Corporation is recommended for award on a best value basis. The contract awarded to Alpha Building Corporation will contribute to the Alamo College District Small, Minority, Women, and Veteran Owned Business Enterprise (SMWVBE) Program Aspiration Goal.

IMPLICATIONS

Financial: \$916,000.00;  
Funding Source: \$516,000 Capital Fund; and \$400,000 Scott Dollars  
Strategic Plan: Goal I – Student Success; Goal III - Performance Excellence  
Employee Services: None  
ATTACHMENTS: Price Tabulation, Evaluation Criteria

Gary O'Bar, C.P.M.  
Gary O'Bar, C.P.M.  
cn=Gary O'Bar, C.P.M., o=Alamo Colleges District, ou=Purchasing &  
Contract Administration, email=gobar@alamo.edu, c=US  
2021.06.13 14:13:10 -05'00'

Gary O'Bar, C.P.M.  
Director for Purchasing & Contract Administration



Dr. Robert Garza  
President, Palo Alto College

Gregory L. McClure  
Vice Chancellor of Facilities  
Operations & Construction Management

Dr. Diane Snyder  
Digitally signed by Dr. Diane Snyder  
Date: 2021.08.13 14:12:19 -05'00'

Dr. Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

Dr. Mike Flores  
Chancellor



PRICE TABULATION

Purchase of Construction Services for an Amphitheatre  
for Palo Alto College

|                | <b>D.L. Brady<br/>Constructors, Inc.</b> | <b>Alpha<br/>Building<br/>Corporation</b> | <b>Crownhill<br/>Builders Inc.</b> | <b>R.L. Rohde<br/>General<br/>Contracting,<br/>Inc.</b> | <b>Clearfield<br/>Construction,<br/>LLC</b> | <b>Allbrite<br/>Construction</b> | <b>RCO<br/>Construction</b> | <b>Ben Reyna<br/>Contracting,<br/>Inc.</b> |
|----------------|------------------------------------------|-------------------------------------------|------------------------------------|---------------------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------|--------------------------------------------|
| Base Bid       | \$1,113,000.00                           | \$916,000.00                              | \$978,520.00                       | \$1,138,694.00                                          | \$977,790.00                                | \$1,100,000.00                   | \$1,263,000.00              | \$891,584.00                               |
| Price Rank     | 6                                        | 2                                         | 4                                  | 7                                                       | 3                                           | 5                                | 8                           | 1                                          |
| Technical Rank | 2                                        | 1                                         | 5                                  | 6                                                       | 4                                           | 3                                | 7                           | 8                                          |
| Overall Rank   | 5                                        | 1                                         | 4                                  | 6                                                       | 2                                           | 3                                | 8                           | 7                                          |



EVALUATION CRITERIA  
Purchase of Construction Services for an Amphitheatre  
for Palo Alto College

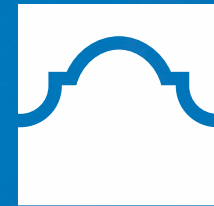
| Criteria                                                                            | Maximum Points |
|-------------------------------------------------------------------------------------|----------------|
| Price components                                                                    | 50             |
| Offeror's Experience & Reputation                                                   | 15             |
| Offeror's Past Performance with Owners                                              | 5              |
| Subcontractors – Small, Minority, Veteran and/or Women Business Enterprise (SMWVBE) | 20             |
| Project Management Performance and Resources                                        | 10             |
| Total                                                                               | 100            |



# Overview of Facilities Rental Agreement Amendment: New Frontiers Public School, Inc.

**Dr. Robert Garza**

President, Palo Alto College



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Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

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# Background – New Frontiers Public School, Inc.

New Frontiers Charter School (now renamed New Frontiers Public School, Inc.) began serving students at Palo Alto College by placing all of its high school students into Frank L. Madla Early College High School in Fall of 2014. The ability to serve students on a college campus provides students with an immersive college experience that promotes the concept of “power of place.”

- Currently leases 13 portable classrooms (6.5 buildings with 2 classrooms each) on the West side of the Ozuna building and a dedicated restroom facility.
- MADLA currently serves approximately 150 students represented in grades 9-12. These students have the opportunity to earn an Associates of Arts (AA) in Business Administration, an Associate of Arts (AA) in Criminal Justice, Associates of Arts in Teaching (AAT), an Associates of Science (AS) in Computer Science, or an Associate of Science (AS) in Pre-Nursing.
- New Frontiers is exploring building its own facility near the Palo Alto College campus.

New Frontiers Public School, Inc. has requested to increase facility usage to include 10 portable buildings (1 restroom and 18 classrooms) in order to house the ECHS and their administrative services and staff. Additionally, the lease rate was reviewed, analyzed, and compared to current market rates and increased to ensure costs affiliated with rental of the facilities are covered.



# Recommended Amendment to Facilities Lease Agreement

Recommended Amendment:

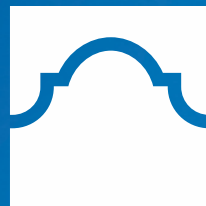
- Authorize amending the facilities lease agreement for New Frontier ECHS to update the contract term to 8/31/2023, number of portable buildings leased (10), total gross square footage (14,313 gsf), and rental rate to cover current costs as listed below.

| Area      | Cost Basis               | Comments                                                                                                                                                                                    |
|-----------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Base Rent | \$11.00/sq. ft. annually | Covers use of facilities, housekeeping, minor repair, grounds keeping, trash removal, pest control, police services, and College support services                                           |
| Utilities | Billed at actual cost    | Submeters will be added to buildings at Tenant cost. Landlord will invoice Tenant monthly. Tenant accepts that CPS Energy can reduce electricity consumption during periods of peak demand. |





Thank you.



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DISTRICT



**Discussion and Possible Action on Amending and Extending the Facilities Lease Agreement with New Frontiers Public School, Inc. for the Frank L. Madla Early College High School at Palo Alto College**

Presented to the Board Acting as Committee of the Whole on August 10, 2021 and now presented to Board for approval on August 17, 2021.

**MINUTE ORDER**

**"The Board of Trustees hereby Approves an Extended Facilities Lease Agreement with New Frontiers Public School, Inc. for the Frank L. Madla Early College High School at Palo Alto College, substantially in the form presented on terms acceptable to District counsel."**

**PURPOSE**

This contract action extends, amends and restates the lease term, space (number of classrooms and rooms for administrative staff) and rent in the context of an existing Early College High School (ECHS). New Frontiers Public School, Inc. has requested to increase facility usage to include 10 portable buildings (1 restroom and 18 classrooms) in order to house the ECHS and their administrative services and staff. Additionally, the lease rate was reviewed, analyzed, and compared to current market rates and increased to ensure costs associated with rental of the facilities are covered. The lease term is September 1, 2021 through August 31, 2023.

The ability to serve students via this ECHS on a college campus provides students with an immersive college experience that promotes the concept of "power of place".

**BACKGROUND**

New Frontiers Charter School (now renamed New Frontiers Public School, Inc.) began serving students at Palo Alto College by placing all of its high school students into Frank L. Madla Early College High School ("MADLA") in Fall 2014. MADLA currently leases 13 portable classrooms (6.5 buildings with 2 classrooms each) located to the West of the Ozuna building and a dedicated restroom facility. MADLA currently serves approximately 150 students represented in grades 9-12. These students have the opportunity to earn an Associates of Arts (AA) in Business Administration, an Associate of Arts (AA) in Criminal Justice, Associates of Arts in Teaching (AAT), an Associates of Science (AS) in Computer Science, or an Associate of Science (AS) in Pre-Nursing. New Frontiers is exploring building its own facility near the Palo Alto College campus.

**IMPLICATIONS**

- Financial:** Lease payments cover related ACD costs
- Strategic Plan:** Goal I – Student Success;
- Employee Services:** None
- ATTACHMENTS:** Presentation, Draft Facilities Lease Agreement

**Dr. Robert Garza** Digitally signed by Dr. Robert Garza  
Date: 2021.08.04 15:59:12 -05'00'

Dr. Robert Garza  
President, Palo Alto College

**Dr. Diane Snyder** Digitally signed by Dr. Diane Snyder  
Date: 2021.08.04 15:41:26 -05'00'

Dr. Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

Dr. Mike Flores  
Chancellor



PRICE TABULATION

Purchase of Construction Services for an Amphitheatre  
for Palo Alto College

|                | <b>D.L. Brady<br/>Constructors, Inc.</b> | <b>Alpha<br/>Building<br/>Corporation</b> | <b>Crownhill<br/>Builders Inc.</b> | <b>R.L. Rohde<br/>General<br/>Contracting,<br/>Inc.</b> | <b>Clearfield<br/>Construction,<br/>LLC</b> | <b>Allbrite<br/>Construction</b> | <b>RCO<br/>Construction</b> | <b>Ben Reyna<br/>Contracting,<br/>Inc.</b> |
|----------------|------------------------------------------|-------------------------------------------|------------------------------------|---------------------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------|--------------------------------------------|
| Base Bid       | \$1,113,000.00                           | \$916,000.00                              | \$978,520.00                       | \$1,138,694.00                                          | \$977,790.00                                | \$1,100,000.00                   | \$1,263,000.00              | \$891,584.00                               |
| Price Rank     | 6                                        | 2                                         | 4                                  | 7                                                       | 3                                           | 5                                | 8                           | 1                                          |
| Technical Rank | 2                                        | 1                                         | 5                                  | 6                                                       | 4                                           | 3                                | 7                           | 8                                          |
| Overall Rank   | 5                                        | 1                                         | 4                                  | 6                                                       | 2                                           | 3                                | 8                           | 7                                          |



EVALUATION CRITERIA  
Purchase of Construction Services for an Amphitheatre  
for Palo Alto College

| Criteria                                                                            | Maximum Points |
|-------------------------------------------------------------------------------------|----------------|
| Price components                                                                    | 50             |
| Offeror's Experience & Reputation                                                   | 15             |
| Offeror's Past Performance with Owners                                              | 5              |
| Subcontractors – Small, Minority, Veteran and/or Women Business Enterprise (SMWVBE) | 20             |
| Project Management Performance and Resources                                        | 10             |
| Total                                                                               | 100            |



ALAMO  
COLLEGES  
DISTRICT

## LEASE AGREEMENT

This Lease Agreement (“Agreement”) is entered into by and between Alamo Community College District (“Alamo Colleges District” or “Landlord”), a public junior college and political subdivision of the State of Texas, and [New Frontiers Public School, Inc.] (“Tenant”).

### TERMS AND DEFINITIONS

**Date:** [September 1, 2021]

**Landlord:** ALAMO COMMUNITY COLLEGE DISTRICT (“Alamo Colleges District”)

**Landlord Mailing Address:** ALAMO COMMUNITY COLLEGE DISTRICT  
2222 N. Alamo St., San Antonio, Texas 78215  
Bexar County

**Tenant Exact Legal Name:** [New Frontiers Public School, Inc.]

**Tenant Mailing Address:** 138 Fair Avenue, San Antonio, Texas 78223

**Premises:**

Approximate Square Feet: 14,313 square feet  
Name of Building: (Leased Premises map attached as **Exhibit A**)  
College: Palo Alto College  
Street Address/Suite: 1400 West Villaret Boulevard  
San Antonio, Texas 78224

**Rent (monthly):** The Tenant agrees to pay base rent at the rate of ONE THOUSAND, ONE HUNDRED NINETY-FOUR AND SIXTY-FIVE/100 DOLLARS (\$11,934.65) per month and Additional Rent as detailed in **Exhibit B**, made by check payable to ALAMO COMMUNITY COLLEGE DISTRICT, payable monthly, in advance for all components save those based on actual costs which shall be payable in arrears the month after being incurred, and forwarded as follows:

ALAMO COMMUNITY COLLEGE DISTRICT  
Accounts Receivable  
2222 N. Alamo St.  
San Antonio, Texas 78215

**Term (months):** [Twenty-four (24) months]

**Commencement Date:** [September 1, 2021]

**Termination Date:** [August 31, 2023]

*Lease Agreement between Alamo Colleges District and [New Frontiers Public School, Inc.]*



**Renewal:** Negotiable, subject to Palo Alto College facility use priorities, its satisfaction with Tenant student behavior, discipline, safety and sufficiency of academic progress, as well as rent adjustment to sustain Landlord cost recovery and margin

**Security Deposit:** None

**Use:** Public charter early college high school and administrative functions

**Guarantors:** None

**“Rent”** means base rent plus additional rent and any other sums of money due Landlord by Tenant.

**“Landlord”** means Landlord and its agents, employees, invitees, licensees, or visitors.

**“Tenant”** means Tenant and its agents, employees, invitees, licensees, or visitors.

**“Essential Services”** means heating, ventilating, air conditioning, water, and utility connections reasonably necessary for occupancy of the premises for the use stated above.

**“Common Areas”** means all facilities and areas of the building that are intended and designated by Landlord from time to time for the common, general, and nonexclusive use of all tenants of the building. Landlord shall have the exclusive control over and right to manage the common areas.

**“Building Operating Hours”** means continuously, 24 hours per day, seven days per week, , except that Landlord service availability excludes Landlord holidays and breaks.

**“Parking Facility”** means the parking facility or area adjoining the building.

## **LEASE CLAUSES AND COVENANTS**

**Tenant agrees to--**

1. Lease the premises for the entire term beginning on the commencement date and ending on the termination date.
2. Obey all laws, ordinances, orders, and rules and regulations applicable to the use, condition, and occupancy of the premises, including the rules and regulations of the building, and parking facility, if any, adopted by Landlord, and all legal requirements of a public high school, all at its own expense, including any revisions to the leased Premises required from their current condition to achieve such compliance, including, without limitation, Texas Education Code, Chapter 37, which addresses safe schools, student discipline, and behavior management (Palo Alto College will assist Tenant by providing the College Emergency Operations Plan).
3. Obtain at its own cost liability insurance to cover Tenant’s use of the Facility at the following minimum levels of coverage:

#### WORKERS' COMPENSATION

#### STATUTORY

Must include coverage for alternate employers and borrowed servants  
Include a Waiver of Subrogation (WOS) in favor of Alamo Colleges District

#### EMPLOYER'S LIABILITY

|                                          |              |
|------------------------------------------|--------------|
| Each Accident (bodily injury)            | \$500,000.00 |
| Policy Limit (bodily injury by disease)  | \$500,000.00 |
| Each Employee (bodily injury by disease) | \$500,000.00 |

#### GENERAL COMMERCIAL LIABILITY

|                                                      |                |
|------------------------------------------------------|----------------|
| General Aggregate                                    | \$2,000,000.00 |
| Each Occurrence (bodily injury/property damage)      | \$1,000,000.00 |
| Each Occurrence (personal injury/advertising injury) | \$1,000,000.00 |
| Each Occurrence (Damage to Premises Rented To You)   | \$1,000,000.00 |
| All coverage must be primary and non-contributory    |                |

#### BUSINESS AUTOMOBILE LIABILITY

(if service vehicle operated on property owned or controlled by ACCD)  
Combined Single Limit (bodily injury/property damage)  
\$1,000,000.00

Must include all owned, non-owned and hired vehicle

#### UMBRELLA/EXCESS LIABILITY

|                 |                |
|-----------------|----------------|
| Each Occurrence | \$2,000,000.00 |
|-----------------|----------------|

Include a WOS in favor of Alamo Colleges District

**Tenant shall, at the time of execution of this Agreement, provide Landlord with a copy of a certificate showing "Alamo Community College District" as an additional insured under the policy with an accompanying Waiver of Subrogation.**

4. Pay in advance the base rent to Landlord at Landlord's address.
5. Pay, as additional rent, all other sums due under this lease.
6. Allow Landlord to enter the premises to perform Landlord's obligations, inspect the premises, and show the premises to prospective purchasers or tenants.
7. Repair any damage to the premises or the parking facility, if any, caused by Tenant.
8. Submit in writing to Landlord any request for repairs, replacement, and maintenance that are the obligations of Landlord.
9. Maintain insurance on Tenant's personal property.

10. **Release** Landlord from all liability arising under this Agreement or relating to the building or any of the Landlord's property, INCLUDING, BUT NOT LIMITED TO, LIABILITY RESULTING FROM LANDLORD'S NEGLIGENCE, WHETHER CONTRIBUTORY, SOLE, OR JOINT, arising out of or related to this Agreement, with the sole exception of direct but not consequential contractual damages resulting from breach of this Agreement.
11. **Indemnification of Alamo Colleges District and Affiliates and Release of Affiliates.** Tenant AGREES TO INDEMNIFY, DEFEND, AND HOLD HARMLESS Landlord, its Board of Trustees, officers, employees, contractors, agents and assigns ("Protected Parties") from and against, and to pay to Protected Parties on demand, the amount of, any and all costs resulting from any complaints, claims, liabilities suits, damages, judgments, penalties, fines, settlements, losses and expenses (including legal fees, expert witness fees and other legal expenses and court costs), of whatsoever kind and nature, imposed upon, incurred by, or asserted against Protected Parties in any way related to or resulting from the execution, enforcement, or performance of this Agreement, or from Tenant's use of Landlord's facilities ("Claims"). Tenant's duty to indemnify, defend, and hold harmless Protected Parties includes, but is not limited to, Claims resulting from bodily injury or death of persons, or from damage to property and the resulting loss of its use, regardless of the ownership of such property and the identity of such persons, EVEN IF SUCH INJURY, DEATH OR DAMAGE WAS CAUSED, IN WHOLE OR IN PART, BY THE NEGLIGENCE, GROSS NEGLIGENCE OR STRICT LIABILITY OF PROTECTED PARTIES. TENANT HEREBY RELEASES PROTECTED PARTIES OTHER THAN ALAMO COLLEGES DISTRICT from any and all Claims arising under this Agreement, EVEN IF CAUSED, IN WHOLE OR IN PART, BY ANY ACT OR OMISSION, INCLUDING, WITHOUT LIMITATION, THE NEGLIGENCE, GROSS NEGLIGENCE OR STRICT LIABILITY, OF ANY PROTECTED PARTY.
12. Deliver certificates of insurance to Landlord upon executed of this Agreement and thereafter when requested.
13. Vacate the premises in broom-clean condition (in the condition existing at the commencement date, normal wear and tear excepted) and return all keys to the premises on termination of this lease, removing only personal items belonging to Tenant.
14. On request, execute an estoppel certificate that states the commencement and termination dates of the lease, identifies any amendments to the lease, describes any rights to extend the lease term or purchase rights, lists defaults by Landlord, and provides any other information reasonably requested.
15. Arrange with Landlord in advance for any heating, air conditioning, or electrical needs in excess of the services provided by Landlord and pay for such additional services as reasonably billed by Landlord.
16. Prevent the presence, use, generation, release, discharge, storage, disposal or transportation of any Hazardous Materials (defined herein) on, under, in, above, to or from the Premises. For purposes of this provision, the term "Hazardous Materials" shall mean and refer to any wastes, materials or other substances of any kind or character that are or become regulated as hazardous or toxic wastes or substances, or which require special handling or treatment, under any applicable Environmental Laws, but shall exclude any Hazardous

Materials typically found in commercial construction, cleaning and medical products used and disposed of in accordance with applicable laws, rules and regulations of all governmental authorities having jurisdiction over Landlord, Tenant or the Premises.

17. Maintain Tenant student and employee behavior, discipline and safety measures reasonably satisfactory to Landlord.

**Tenant agrees not to--**

1. Use the premises for any purpose other than that stated in the basic lease terms and definitions.
2. (a) Create a nuisance, (b) interfere with any other tenants' normal business operations or Landlord's management and/or use of the building, (c) permit any waste, or (d) use the premises in any way that is extra hazardous, would increase insurance premiums, or would void insurance on the building.
3. Change Landlord's lock system.
4. Alter the premises without Landlord's permission.
5. Allow a lien to be placed on the premises.
6. Assign this lease or sublease any portion of the premises without Landlord's written consent. Any such assignment or sublease without prior written consent is void.

**Landlord agrees to--**

1. Lease to Tenant the premises for the entire term beginning on the commencement date and ending on the termination date.
2. Obey all laws, ordinances, orders, and rules and regulations applicable to the use, condition, and occupancy of the building and the parking facility, if any, as an institution of higher education, but not as a public high school.
3. Provide normal utility-service connections to the building.
4. Provide the following services: (a) air conditioning and heating to the premises reasonable for Tenant's use (exclusive of air conditioning or heating for electronic data processing or other specialized equipment and subject to existing equipment only - no obligation to repair) during building operating hours; (b) hot and cold water for lavatory and drinking purposes; (c) electric current for normal office machines and building's standard lighting reasonable for Tenant's use; (d) lighting in common areas and fluorescent lights in building's standard light fixtures on the premises; and (e) internet access, but the cost of any restrictions that must be imposed on internet access to High School students under applicable law shall be paid by High School to College. Electric and gas utilities shall be submetered to

reflect Tenant use and Alamo Colleges shall invoice Tenant at its notice address for its costs in providing the sub-metered service, whereupon Tenant shall pay same promptly (see **Exhibit B**).

**Landlord agrees not to--**

1. Interfere with Tenant's possession of the premises as long as Tenant is not in default.

**Landlord and Tenant agree to the following:**

1. **Alterations.** Any physical additions or improvements to the premises made by Tenant will become the property of Landlord. Landlord may require that Tenant, at termination of this lease and at Tenant's expense, remove any physical additions and improvements, repair any alterations, and restore the premises to the condition existing at the commencement date, normal wear excepted. No physical additions or improvements to the premises may be made by the Tenant without the Landlord's prior written consent.
2. **Abatement.** Tenant's covenant to pay rent and Landlord's covenants are independent of each other. Except as otherwise provided, Tenant shall not be entitled to abate rent for any reason.
3. **Casualty/Total or Partial Destruction.** (a) If the premises are damaged by casualty, Tenant may terminate this lease by written notice to Landlord and the rent will be adjusted as may be fair and reasonable.
4. **Default by Tenant/Events.** Defaults by Tenant are (a) failing to pay timely rent, or (b) failing to comply within ten days after written notice with any provision of this lease.
5. **Default by Tenant/Landlord's Remedies.** Landlord's remedies for Tenant's default are to (a) enter and take possession of the premises; or (b) terminate this lease by written notice and submit the matter to arbitration for determination of damages. Landlord may enter and take possession of the premises by self-help, by picking or changing locks if necessary, and may lock out Tenant or any other person who may be occupying the premises, until the default is cured, without being liable for damages.
6. **Default/Waiver/Mitigation.** It is not a waiver of default if the non-defaulting party fails to declare immediately a default or delays in taking any action. Pursuit of any remedies set forth in this lease does not preclude pursuit of other remedies in this lease or provided by law. Landlord and Tenant have a duty to mitigate damages.
7. **Holdover.** If Tenant does not vacate the premises following termination of this lease, Tenant shall be a tenant at will and shall vacate the premises on receipt of 5 calendar days written notice from Landlord. No holding over by Tenant, whether with or without the consent of Landlord, will extend the term.
8. **Entire Agreement.** This lease, together with any attached exhibits and riders is the

entire agreement of the parties, and there are no oral representations, warranties, agreements, or promises pertaining to this lease or to the expressly mentioned exhibits and riders not incorporated in writing in this lease.

9. **Amendment of Lease.** This lease may be amended only by an instrument in writing signed by Landlord and Tenant.

10. **Termination By Notice.** This Lease may be terminated at any time by either of the parties by giving the other party thirty (30) calendar days prior written notice of termination.

11. **Notices.** Any notices must be in writing under this Agreement and shall be delivered by United States mail, postage prepaid, certified mail, return receipt requested, addressed to Landlord and Tenant at the following addresses:

**Notices to Landlord/Alamo Colleges District:**

Palo Alto College  
Attn: President  
1400 West Villaret Boulevard  
San Antonio, Texas 78224  
Tel: 210-486-3960  
Email: rgarza@alamo.edu

**Notices to Tenant:**

New Frontiers Public School, Inc.  
Attn: Superintendent  
138 Fair Avenue, San Antonio, Texas 78223  
Tel: (210) 533-3655  
Email: asegura@newfrontierscharter.org

11. **Limitation of Warranties.** There are no implied warranties of merchantability of fitness for a particular purpose, or of any other kind arising out of this lease, and there are no warranties that extend beyond those expressly stated in this lease.

12. **Relocation.** Landlord reserves the right to relocate Tenant at Landlord's expense to another location should Landlord determine its business need to do so.

*[Signature page follows]*

EXECUTED EFFECTIVE THE DATE FIRST WRITTEN ABOVE.

**Alamo Community College District:**

**Tenant:**

By: \_\_\_\_\_  
Signature Date  
Print Name: Dr. Robert Garza  
Title: Palo Alto College President

By: \_\_\_\_\_  
Signature Date  
Print Name: Alfredo Segura, Jr.  
Title: CEO & Superintendent

Exhibit A – Leased Premises  
Exhibit B -- Additional Rent

DRAFT

**EXHIBIT A TO LEASE BETWEEN  
ALAMO COLLEGES AND NEW FRONTIERS PUBLIC SCHOOL, INC.  
09/01/2021-08/31/2023  
LEASED PREMISES**

| Title (Portables)         | Overall Square Footage | Square Footage Per Room |
|---------------------------|------------------------|-------------------------|
| 101A                      | 1440                   | 720                     |
| 101B                      |                        | 720                     |
| 102A                      | 1440                   | 720                     |
| 102B                      |                        | 720                     |
| 103A                      | 1440                   | 720                     |
| 103B                      |                        | 720                     |
| 104A                      | 1440                   | 720                     |
| 104B                      |                        | 720                     |
| 105A                      | 1440                   | 720                     |
| 105B                      |                        | 720                     |
| 106A                      | 1440                   | 720                     |
| 106B                      |                        | 720                     |
| 108A                      | 1440                   | 720                     |
| 108B                      |                        | 720                     |
| 109A                      | 1440                   | 720                     |
| 109B                      |                        | 720                     |
| 110A                      | 1440                   | 720                     |
| 110B                      |                        | 720                     |
| Restrooms                 | 1353                   |                         |
| TOTAL                     | 14313                  |                         |
| Total Number of Buildings | 10                     |                         |



**EXHIBIT B TO LEASE BETWEEN  
ALAMO COLLEGES AND NEW FRONTIERS PUBLIC SCHOOL, INC.  
ADDITIONAL RENT  
09/01/2021-08/31/2023**

**Background**

Tenant wants to lease additional portable building classrooms (with two classrooms per building) for use by its administrative staff, in addition to the portable classrooms and restroom building currently leased through August 31, 2021 as an early college high school on the Palo Alto College (PAC) campus.

- Tenant use of any PAC-owned furniture and equipment (the latter consisting of 17 PAC computers, 3 PAC document cameras, 12 PAC projectors, and 15 PAC phones) currently in portables is included in the Hardware Lease rate listed below.
- Total square feet = 14,313
  - Portable buildings square footage is 1,440 sq. ft. each (720 sq. ft. per room).
  - Restroom building has 1,353 sq. ft.
- No Tenant-owned equipment may be connected to the PAC network, but Tenant may utilize the wireless network guest option that is available to the public. Tenant may connect the Premises to the Tenant' main campus by a T-1 line or other method. If necessary, Landlord will contract for the internet connection and sublease it to Tenant for its exclusive use at actual cost to Landlord.
- Student Support Service Fee (presently \$25 per student per term) is separately due.

**Additional rent:** Landlord must fully recover the cost of operating the facilities, plus the rental of furniture and computers.

| Area                                           | Cost Basis                                        | Comments                                                                                                                                                                                    |
|------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Base Rent                                      | \$11.00/sq. ft. annually                          | Covers use of facilities, housekeeping, minor repair, grounds keeping, trash removal, pest control, police services, and \$3.00/sq. ft. for College support services (PAC).                 |
| Utilities                                      | Billed at actual cost                             | Submeters will be added to buildings at Tenant cost. Landlord will invoice Tenant monthly. Tenant accepts that CPS Energy can reduce electricity consumption during periods of peak demand. |
| Depreciation & PM; major repair or replacement | Waive standard rate & bill repairs at actual cost | All major repairs and replacements of portables and restroom building including HVAC or other building systems would be billed to Tenant at actual cost.                                    |
| Technology Support (PAC)                       | \$150/Month                                       | Calculated based on minimum pay rate for PAC Computer Support Technician providing 1 day of support per month.                                                                              |
| Hardware Lease (PAC)                           | \$25/Per System/Per Month                         | Based on average price per hardware model and aligned to five-year replacement plan for College.                                                                                            |
| Fence                                          | Billed at actual cost                             | If Tenant requires Landlord to constructs additional fencing it will pay actual costs.                                                                                                      |



ALAMO  
COLLEGES  
DISTRICT

## LEASE AGREEMENT

This Lease Agreement (“Agreement”) is entered into by and between Alamo Community College District (“Alamo Colleges District” or “Landlord”), a public junior college and political subdivision of the State of Texas, and [New Frontiers Public School, Inc.] (“Tenant”).

### TERMS AND DEFINITIONS

**Date:** [September 1, 2021]

**Landlord:** ALAMO COMMUNITY COLLEGE DISTRICT (“Alamo Colleges District”)

**Landlord Mailing Address:** ALAMO COMMUNITY COLLEGE DISTRICT  
2222 N. Alamo St., San Antonio, Texas 78215  
Bexar County

**Tenant Exact Legal Name:** [New Frontiers Public School, Inc.]

**Tenant Mailing Address:** 901 E. Loop 410 #711, San Antonio, Texas 78209

**Premises:**

Approximate Square Feet: [14,313] square feet  
Name of Building: [Leased Premises map attached as **Exhibit A**]  
College: Palo Alto College  
Street Address/Suite: 1400 West Villaret Boulevard  
San Antonio, Texas 78224

**Rent (monthly):** The Tenant agrees to pay base rent at the rate of THIRTEEN THOUSAND, ONE HUNDRED TWENTY AND TWENTY-FIVE/100 DOLLARS (\$13,120.25) per month and Additional Rent as detailed in **Exhibit B**, made by check payable to ALAMO COMMUNITY COLLEGE DISTRICT, payable monthly, in advance for all components save those based on actual costs which shall be payable in arrears the month after being incurred, and forwarded as follows:

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Accounts Receivable  
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San Antonio, Texas 78215

**Term (months):** [Twenty-four (24) months]

**Commencement Date:** [September 1, 2021]

**Termination Date:** [August 31, 2023]

*Lease Agreement between Alamo Colleges District and [New Frontiers Public School, Inc.]*

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**Renewal:** Negotiable, subject to Palo Alto College facility use priorities, its satisfaction with Tenant student behavior, discipline, safety and sufficiency of academic progress, as well as rent adjustment to sustain Landlord cost recovery and margin

**Security Deposit:** None

**Use:** Public charter early college high school and administrative functions

**Guarantors:** None

**“Rent”** means base rent plus additional rent and any other sums of money due Landlord by Tenant.

**“Landlord”** means Landlord and its agents, employees, invitees, licensees, or visitors.

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2. Obey all laws, ordinances, orders, and rules and regulations applicable to the use, condition, and occupancy of the premises, including the rules and regulations of the building, and parking facility, if any, adopted by Landlord, and all legal requirements of a public high school, all at its own expense, including any revisions to the leased Premises required from their current condition to achieve such compliance, including, without limitation, Texas Education Code, Chapter 37, which addresses safe schools, student discipline, and behavior management (Palo Alto College will assist Tenant by providing the College Emergency Operations Plan).
3. Obtain at its own cost liability insurance to cover Tenant’s use of the Facility at the following minimum levels of coverage:

#### WORKERS' COMPENSATION

#### STATUTORY

Must include coverage for alternate employers and borrowed servants  
Include a Waiver of Subrogation (WOS) in favor of Alamo Colleges District

#### EMPLOYER'S LIABILITY

|                                          |              |
|------------------------------------------|--------------|
| Each Accident (bodily injury)            | \$500,000.00 |
| Policy Limit (bodily injury by disease)  | \$500,000.00 |
| Each Employee (bodily injury by disease) | \$500,000.00 |

#### GENERAL COMMERCIAL LIABILITY

|                                                      |                |
|------------------------------------------------------|----------------|
| General Aggregate                                    | \$2,000,000.00 |
| Each Occurrence (bodily injury/property damage)      | \$1,000,000.00 |
| Each Occurrence (personal injury/advertising injury) | \$1,000,000.00 |
| Each Occurrence (Damage to Premises Rented To You)   | \$1,000,000.00 |
| All coverage must be primary and non-contributory    |                |

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(if service vehicle operated on property owned or controlled by ACCD)  
Combined Single Limit (bodily injury/property damage)  
\$1,000,000.00

Must include all owned, non-owned and hired vehicle

#### UMBRELLA/EXCESS LIABILITY

|                 |                |
|-----------------|----------------|
| Each Occurrence | \$2,000,000.00 |
|-----------------|----------------|

Include a WOS in favor of Alamo Colleges District

**Tenant shall, at the time of execution of this Agreement, provide Landlord with a copy of a certificate showing "Alamo Community College District" as an additional insured under the policy with an accompanying Waiver of Subrogation.**

4. Pay in advance the base rent to Landlord at Landlord's address.
5. Pay, as additional rent, all other sums due under this lease.
6. Allow Landlord to enter the premises to perform Landlord's obligations, inspect the premises, and show the premises to prospective purchasers or tenants.
7. Repair any damage to the premises or the parking facility, if any, caused by Tenant.
8. Submit in writing to Landlord any request for repairs, replacement, and maintenance that are the obligations of Landlord.
9. Maintain insurance on Tenant's personal property.

10. **Release** Landlord from all liability arising under this Agreement or relating to the building or any of the Landlord's property, INCLUDING, BUT NOT LIMITED TO, LIABILITY RESULTING FROM LANDLORD'S NEGLIGENCE, WHETHER CONTRIBUTORY, SOLE, OR JOINT, arising out of or related to this Agreement, with the sole exception of direct but not consequential contractual damages resulting from breach of this Agreement.

11. **Indemnification of Alamo Colleges District and Affiliates and Release of Affiliates.** Tenant AGREES TO INDEMNIFY, DEFEND, AND HOLD HARMLESS Landlord, its Board of Trustees, officers, employees, contractors, agents and assigns ("Protected Parties") from and against, and to pay to Protected Parties on demand, the amount of, any and all costs resulting from any complaints, claims, liabilities suits, damages, judgments, penalties, fines, settlements, losses and expenses (including legal fees, expert witness fees and other legal expenses and court costs), of whatsoever kind and nature, imposed upon, incurred by, or asserted against Protected Parties in any way related to or resulting from the execution, enforcement, or performance of this Agreement, or from Tenant's use of Landlord's facilities ("Claims"). Tenant's duty to indemnify, defend, and hold harmless Protected Parties includes, but is not limited to, Claims resulting from bodily injury or death of persons, or from damage to property and the resulting loss of its use, regardless of the ownership of such property and the identity of such persons, EVEN IF SUCH INJURY, DEATH OR DAMAGE WAS CAUSED, IN WHOLE OR IN PART, BY THE NEGLIGENCE, GROSS NEGLIGENCE OR STRICT LIABILITY OF PROTECTED PARTIES. TENANT HEREBY RELEASES PROTECTED PARTIES OTHER THAN ALAMO COLLEGES DISTRICT from any and all Claims arising under this Agreement, EVEN IF CAUSED, IN WHOLE OR IN PART, BY ANY ACT OR OMISSION, INCLUDING, WITHOUT LIMITATION, THE NEGLIGENCE, GROSS NEGLIGENCE OR STRICT LIABILITY, OF ANY PROTECTED PARTY.

12. Deliver certificates of insurance to Landlord upon execution of this Agreement and thereafter when requested.

13. Vacate the premises in broom-clean condition (in the condition existing at the commencement date, normal wear and tear excepted) and return all keys to the premises on termination of this lease, removing only personal items belonging to Tenant.

14. On request, execute an estoppel certificate that states the commencement and termination dates of the lease, identifies any amendments to the lease, describes any rights to extend the lease term or purchase rights, lists defaults by Landlord, and provides any other information reasonably requested.

15. Arrange with Landlord in advance for any heating, air conditioning, or electrical needs in excess of the services provided by Landlord and pay for such additional services as reasonably billed by Landlord.

16. Prevent the presence, use, generation, release, discharge, storage, disposal or transportation of any Hazardous Materials (defined herein) on, under, in, above, to or from the Premises. For purposes of this provision, the term "Hazardous Materials" shall mean and refer to any wastes, materials or other substances of any kind or character that are or become regulated as hazardous or toxic wastes or substances, or which require special handling or

treatment, under any applicable Environmental Laws, but shall exclude any Hazardous Materials typically found in commercial construction, cleaning and medical products used and disposed of in accordance with applicable laws, rules and regulations of all governmental authorities having jurisdiction over Landlord, Tenant or the Premises.

17. Maintain Tenant student and employee behavior, discipline and safety measures reasonably satisfactory to Landlord.

**Tenant agrees not to--**

1. Use the premises for any purpose other than that stated in the basic lease terms and definitions.
2. (a) Create a nuisance, (b) interfere with any other tenants' normal business operations or Landlord's management and/or use of the building, (c) permit any waste, or (d) use the premises in any way that is extra hazardous, would increase insurance premiums, or would void insurance on the building.
3. Change Landlord's lock system.
4. Alter the premises without Landlord's permission.
5. Allow a lien to be placed on the premises.
6. Assign this lease or sublease any portion of the premises without Landlord's written consent. Any such assignment or sublease without prior written consent is void.

**Landlord agrees to--**

1. Lease to Tenant the premises for the entire term beginning on the commencement date and ending on the termination date.
2. Obey all laws, ordinances, orders, and rules and regulations applicable to the use, condition, and occupancy of the building and the parking facility, if any, as an institution of higher education, but not as a public high school.
3. Provide normal utility-service connections to the building.
4. Provide the following services: (a) air conditioning and heating to the premises reasonable for Tenant's use (exclusive of air conditioning or heating for electronic data processing or other specialized equipment and subject to existing equipment only - no obligation to repair) during building operating hours; (b) hot and cold water for lavatory and drinking purposes; (c) electric current for normal office machines and building's standard lighting reasonable for Tenant's use; (d) lighting in common areas and fluorescent lights in building's standard light fixtures on the premises; and (e) internet access, but the cost of any restrictions that must be imposed on internet access to High School students under applicable

law shall be paid by High School to College. Electric and gas utilities shall be submetered to reflect Tenant use and Alamo Colleges shall invoice Tenant at its notice address for its costs in providing the sub-metered service, whereupon Tenant shall pay same promptly (see **Exhibit B**).

**Landlord agrees not to--**

1. Interfere with Tenant's possession of the premises as long as Tenant is not in default.

**Landlord and Tenant agree to the following:**

1. **Alterations.** Any physical additions or improvements to the premises made by Tenant will become the property of Landlord. Landlord may require that Tenant, at termination of this lease and at Tenant's expense, remove any physical additions and improvements, repair any alterations, and restore the premises to the condition existing at the commencement date, normal wear excepted. No physical additions or improvements to the premises may be made by the Tenant without the Landlord's prior written consent.
2. **Abatement.** Tenant's covenant to pay rent and Landlord's covenants are independent of each other. Except as otherwise provided, Tenant shall not be entitled to abate rent for any reason.
3. **Casualty/Total or Partial Destruction.** (a) If the premises are damaged by casualty, Tenant may terminate this lease by written notice to Landlord and the rent will be adjusted as may be fair and reasonable.
4. **Default by Tenant/Events.** Defaults by Tenant are (a) failing to pay timely rent, or (b) failing to comply within ten days after written notice with any provision of this lease.
5. **Default by Tenant/Landlord's Remedies.** Landlord's remedies for Tenant's default are to (a) enter and take possession of the premises; or (b) terminate this lease by written notice and submit the matter to arbitration for determination of damages. Landlord may enter and take possession of the premises by self-help, by picking or changing locks if necessary, and may lock out Tenant or any other person who may be occupying the premises, until the default is cured, without being liable for damages.
6. **Default/Waiver/Mitigation.** It is not a waiver of default if the non-defaulting party fails to declare immediately a default or delays in taking any action. Pursuit of any remedies set forth in this lease does not preclude pursuit of other remedies in this lease or provided by law. Landlord and Tenant have a duty to mitigate damages.
7. **Holdover.** If Tenant does not vacate the premises following termination of this lease, Tenant shall be a tenant at will and shall vacate the premises on receipt of 5 calendar days written notice from Landlord. No holding over by Tenant, whether with or without the consent of Landlord, will extend the term.

8. **Entire Agreement.** This lease, together with any attached exhibits and riders is the entire agreement of the parties, and there are no oral representations, warranties, agreements, or promises pertaining to this lease or to the expressly mentioned exhibits and riders not incorporated in writing in this lease.

9. **Amendment of Lease.** This lease may be amended only by an instrument in writing signed by Landlord and Tenant.

10. **Termination By Notice.** This Lease may be terminated at any time by either of the parties by giving the other party thirty (30) calendar days prior written notice of termination.

11. **Notices.** Any notices must be in writing under this Agreement and shall be delivered by United States mail, postage prepaid, certified mail, return receipt requested, addressed to Landlord and Tenant at the following addresses:

**Notices to Landlord/Alamo Colleges District:**

Palo Alto College\_  
Attn: President\_  
1400 West Villaret Boulevard\_  
San Antonio, Texas 78224\_  
Tel: 210-486-3960\_  
Email: rgarza@alamo.edu\_

**Notices to Tenant:**

New Frontiers Public School, Inc.\_  
Attn: Superintendent\_  
901 E. Loop 410 #711, San Antonio, Texas 78209\_  
Tel: (210) 519-3900\_  
Email: asegura@newfrontierscharter.org\_

12. **Limitation of Warranties.** There are no implied warranties of merchantability of fitness for a particular purpose, or of any other kind arising out of this lease, and there are no warranties that extend beyond those expressly stated in this lease.

13. **Relocation.** Landlord reserves the right to relocate Tenant at Landlord's expense to another location should Landlord determine its business need to do so.

*[Signature page follows]*



EXECUTED EFFECTIVE THE DATE FIRST WRITTEN ABOVE.

**Alamo Community College District:**

**Tenant:**

By: \_\_\_\_\_  
Signature Date  
Print Name: [Dr. Robert Garza]  
Title: Palo Alto College President

By: \_\_\_\_\_  
Signature Date  
Print Name: [Alfredo Segura, Jr.]  
Title: [CEO & Superintendent]

Exhibit A – Leased Premises  
Exhibit B -- Additional Rent

DRAFT

**EXHIBIT A TO LEASE BETWEEN  
ALAMO COLLEGES AND NEW FRONTIERS PUBLIC SCHOOL, INC.  
09/01/2021-08/31/2023  
LEASED PREMISES**

| Title (Portables)         | Overall Square Footage | Square Footage Per Room |
|---------------------------|------------------------|-------------------------|
| 101A                      | 1440                   | 720                     |
| 101B                      |                        | 720                     |
| 102A                      | 1440                   | 720                     |
| 102B                      |                        | 720                     |
| 103A                      | 1440                   | 720                     |
| 103B                      |                        | 720                     |
| 104A                      | 1440                   | 720                     |
| 104B                      |                        | 720                     |
| 105A                      | 1440                   | 720                     |
| 105B                      |                        | 720                     |
| 106A                      | 1440                   | 720                     |
| 106B                      |                        | 720                     |
| 108A                      | 1440                   | 720                     |
| 108B                      |                        | 720                     |
| 109A                      | 1440                   | 720                     |
| 109B                      |                        | 720                     |
| 110A                      | 1440                   | 720                     |
| 110B                      |                        | 720                     |
| Restrooms                 | 1353                   |                         |
| TOTAL                     | 14313                  |                         |
| Total Number of Buildings | 10                     |                         |

**EXHIBIT B TO LEASE BETWEEN  
ALAMO COLLEGES AND NEW FRONTIERS PUBLIC SCHOOL, INC.  
ADDITIONAL RENT  
09/01/2021-08/31/2023**

**Background**

Tenant wants to lease additional portable building classrooms (with two classrooms per building) for use by its administrative staff, in addition to the portable classrooms and restroom building currently leased through August 31, 2021 as an early college high school on the Palo Alto College (PAC) campus.

- Tenant use of any PAC-owned furniture and equipment (the latter consisting of 17 PAC computers, 3 PAC document cameras, 12 PAC projectors, and 15 PAC phones) currently in portables is included in the Hardware Lease rate listed below.
- Total square feet = 14,313
  - Portable buildings square footage is 1,440 sq. ft. each (720 sq. ft. per room).
  - Restroom building has 1,353 sq. ft.
- No Tenant-owned equipment may be connected to the PAC network, but Tenant may utilize the wireless network guest option that is available to the public. Tenant may connect the Premises to the Tenant' main campus by a T-1 line or other method. If necessary, Landlord will contract for the internet connection and sublease it to Tenant for its exclusive use at actual cost to Landlord.
- Student Support Service Fee (presently \$25 per student per term) is separately due.

**Additional rent:** Landlord must fully recover the cost of operating the facilities, plus the rental of furniture and computers.

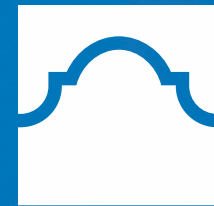
| Area                                           | Cost Basis                                        | Comments                                                                                                                                                                                    |
|------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Base Rent                                      | \$11.00/sq. ft. annually                          | Covers use of facilities, housekeeping, minor repair, grounds keeping, trash removal, pest control, police services, and \$3.00/sq. ft. for College support services (PAC).                 |
| Utilities                                      | Billed at actual cost                             | Submeters will be added to buildings at Tenant cost. Landlord will invoice Tenant monthly. Tenant accepts that CPS Energy can reduce electricity consumption during periods of peak demand. |
| Depreciation & PM; major repair or replacement | Waive standard rate & bill repairs at actual cost | All major repairs and replacements of portables and restroom building including HVAC or other building systems would be billed to Tenant at actual cost.                                    |
| Technology Support (PAC)                       | \$150/Month                                       | Calculated based on minimum pay rate for PAC Computer Support Technician providing 1 day of support per month.                                                                              |
| Hardware Lease (PAC)                           | \$25/Per System/Per Month                         | Based on average price per hardware model and aligned to five-year replacement plan for College.                                                                                            |
| Fence                                          | Billed at actual cost                             | If Tenant requires Landlord to constructs additional fencing it will pay actual costs.                                                                                                      |

# Appointment of Administrators

Regular Meeting of the Board of Trustees  
August 17, 2021

**Linda Boyer-Owens, SPHR, SHRM-SCP**

Associate Vice Chancellor, Human Resources &  
Organizational Development



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

Achieving the Dream  
LEADER  
COLLEGE  
OF DISTINCTION

# Discussion and possible Action on Appointment of Administrators

The following individuals are recommended to the Alamo Colleges District Board of Trustees for employment as Administrators.

## **Katherine Doss**

Vice President for College Services– Palo Alto College  
as recommended by the President of Palo Alto College  
and the Chancellor of the Alamo Colleges District

## **Eve Rodriguez**

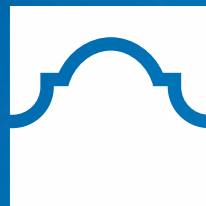
Exec Director-RN-BSN Nursing Program, San Antonio College  
as recommended by the President of San Antonio College  
and the Chancellor of the Alamo Colleges District

## **Stella Cirlos**

Exec Director-A.A.S Nursing Program, San Antonio College  
as recommended by the President of San Antonio College  
and the Chancellor of the Alamo Colleges District



Thank you.



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient





## Discussion and Possible Action on Appointment of Administrators

Presented for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 17, 2021.

### MINUTE ORDER

"The Board of Trustees hereby approves the recommendation of employment for the following administrator position:

**Vice President for College Services**  
**Palo Alto College – Alamo Colleges District**  
as recommended by the President of Palo Alto College and the Chancellor of the Alamo Colleges District

**Exec Director – RN-BSN Nursing Program**  
**San Antonio College – Alamo Colleges District**  
as recommended by the President of San Antonio College and the Chancellor of the Alamo Colleges District

**Exec Director – A.A.S. Nursing Program**  
**San Antonio College – Alamo Colleges District**  
as recommended by the President of San Antonio College and the Chancellor of the Alamo Colleges District

### PURPOSE

To support the achievement of strategic Alamo Colleges District objectives.

### BACKGROUND

This is approval of appointments to senior administrative positions. All appointments are contingent on satisfactory completion of the employment process.

### IMPLICATIONS

|                             |                                                                                                                                  |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>Financial:</b>           | Budgeted Funds                                                                                                                   |
| <b>Strategic Objective:</b> | Goal III Performance Excellence                                                                                                  |
| <b>Human Resources:</b>     | Build talent and engage employees with a focus on collaboration, application of knowledge and skills, and high-performance teams |

**ATTACHMENTS:** Attachment A. Appointment of Administrators

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens  
Date: 2021.08.10 18:40:43 -05'00'

Linda Boyer-Owens      Date  
Associate Vice Chancellor for Human  
Resources & Organizational Development

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder  
Date: 2021.08.11 10:11:00 -05'00'

Diane E. Snyder, CPA, Ph.D      Date  
Vice Chancellor for Finance and  
Administration

Dr. Mike Flores      Date  
Chancellor



ALAMO  
COLLEGES  
DISTRICT



## Appointment of Administrators

August 2021

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### **Katherine Doss**

Vice President for College Services, Palo Alto College – Alamo Colleges District  
as recommended by the President of Palo Alto College  
and the Chancellor of the Alamo Colleges District  
Effective August 16, 2021

### **Eve Rodriguez**

Exec Director-RN-BSN Nursing Program, San Antonio College – Alamo Colleges District  
as recommended by the President of San Antonio College  
and the Chancellor of the Alamo Colleges District  
Effective August 16, 2021

### **Stella Cirlos**

Exec Director-A.A.S. Nursing Program, San Antonio College – Alamo Colleges District  
as recommended by the President of San Antonio College  
and the Chancellor of the Alamo Colleges District  
Effective August 16, 2021

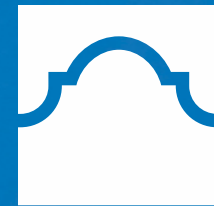


# Appointment of Faculty

Regular Meeting of the Board of Trustees  
August 17, 2021

**Linda Boyer-Owens, SPHR, SHRM-SCP**

Associate Vice Chancellor, Human Resources &  
Organizational Development



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient

Achieving the Dream  
LEADER  
COLLEGE  
OF DISTINCTION

# Discussion and possible Action on Appointment of Full-time Faculty

The following full-time faculty, submitted by the College Presidents for the 2020-2021 academic year, are recommended to the Alamo Colleges District Board of Trustees for appointment.

## **Irene Rios**

Nursing Edu Associate Degree, San Antonio College  
Effective Aug 2021

## **Abel Campos**

Fire Technology, San Antonio College  
Effective August 2021

## **Maynell Wackwitz**

Mathematics, San Antonio College  
Effective August 2021

## **Dana Angello**

Government, Northwest Vista College  
Effective August 2021

## **Maricela Madrigal**

Psychology, Palo Alto College  
Effective August 2021

## **Rebecca Mendoza**

Accounting, Palo Alto College  
Effective August 2021



# Discussion and possible Action on Appointment of Full-time Faculty

The following full-time faculty, submitted by the College Presidents for the 2020-2021 academic year, are recommended to the Alamo Colleges District Board of Trustees for appointment.

## **Jecoa Ross**

History, San Antonio College  
Effective Aug 2021

## **Ernesto Perez**

Biological Sciences, Palo Alto College  
Effective August 2021

## **James Borrego**

Radio, Television & Film, San Antonio College  
Effective August 2021

## **John Champion**

Computer Information Systems, Palo Alto College  
Effective August 2021

## **Sharon Kwee**

Biological Sciences, Northwest Vista College  
Effective August 2021

## **Alison Clark**

Biological Sciences, Palo Alto College  
Effective August 2021



# Discussion and possible Action on Appointment of Full-time Faculty

The following full-time faculty, submitted by the College Presidents for the 2020-2021 academic year, are recommended to the Alamo Colleges District Board of Trustees for appointment.

## **Ahmed Shagroni**

Political Science, San Antonio College  
Effective August 2021

## **Brian McDaniel**

Computer Information Systems, Palo Alto College  
Effective August 2021

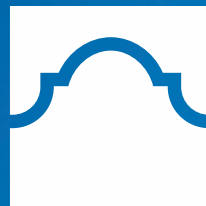
## **Susan Cunningham**

Speech Communications, San Antonio College  
Effective August 2021





Thank you.



ALAMO  
COLLEGES  
DISTRICT



## Discussion and Possible Action on Appointment of Full Time Faculty

Presented for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 17, 2021.

### MINUTE ORDER

"The Board of Trustees hereby approves the appointment of Full Time Faculty submitted by the College Presidents for the 2021-2022 academic year. Further Board action will not be required for these persons to teach in the indicated disciplines."

### PURPOSE

To approve the appointment of Full Time Faculty submitted by the College Presidents for the 2021-2022 Academic Year unless an earlier date is specified in Attachment A.

### BACKGROUND

In serving student needs, each College maintains and selects the best and brightest faculty to provide for student success. All appointments are contingent on satisfactory completion of the employment process.

### IMPLICATIONS

|                             |                                                                                                                                  |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>Financial:</b>           | Budgeted Funds                                                                                                                   |
| <b>Strategic Objective:</b> | Goal III Performance Excellence                                                                                                  |
| <b>Human Resources:</b>     | Build talent and engage employees with a focus on collaboration, application of knowledge and skills, and high performance teams |

**ATTACHMENTS:** Attachment A.: Appointment of Faculty

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens  
Date: 2021.08.17 10:23:35 -05'00'

Linda Boyer-Owens Date  
Associate Vice Chancellor of Human  
Resources & Organizational Development

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder  
Date: 2021.08.17 10:34:59 -05'00'

Dr. Diane E. Snyder Date  
Vice Chancellor for Finance and  
Administration

Dr. Mike Flores Date  
Chancellor





## Appointment of Faculty

August 2021

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**Irene Rios**

Nursing Education Associate Degree, San Antonio College  
Effective August 2021

**Abel Campos**

Fire Technology, San Antonio College  
Effective August 2021

**Maynell Wackwitz**

Mathematics, San Antonio College  
Effective August 2021

**Jecoa Ross**

History, San Antonio College  
Effective August 2021

**James Borrego**

Radio, Television and Film, San Antonio College  
Effective August 2021

**Ahmed Shagroni**

Political Science, San Antonio College  
Effective August 2021

**Susan Cunningham**

Speech Communications, San Antonio College  
Effective August 2021

**Dana Angello**

Government, Northwest Vista College  
Effective August 2021

## Appointment of Faculty- Continued

August 2021

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**Sharon Kwee**

Biological Sciences, Northwest Vista College  
Effective August 2021

**Maricela Madrigal**

Psychology, Palo Alto College  
Effective August 2021

**Rebecca Mendoza**

Accounting, Palo Alto College  
Effective August 2021

**Ernesto Perez**

Biological Sciences, Palo Alto College  
Effective August 2021

**John Champion**

Computer Information Systems, Palo Alto College  
Effective August 2021

**Alison Clark**

Biological Sciences, Palo Alto College  
Effective August 2021

**Brian McDaniel**

Computer Information Systems, Palo Alto College  
Effective August 2021



## **Discussion and Possible Action on Approval of the Consent Agenda Items of the Regular Board Meeting**

Recommended for Approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on August 17, 2021

### **MINUTE ORDER:**

**“The Consent Agenda for the Regular Board Meeting of the Alamo Community College District Board of Trustees held on August 17, 2021 is hereby approved.”**

**PURPOSE:** To approve the Consent Agenda of the Regular Board Meeting on August 17, 2021 which includes:

#### Agenda Items #18

- A.1) Approval of Minutes (a-c)
- A.2) Internal Audit Report
- A.3) Private Gifts to the Alamo Colleges Foundation and Alamo Colleges District
- A.4) Public Safety Monthly Clery Report
- A.5) Federal College Work Study Report
- A.6) Fiscal Services Reports (a-f )

**BACKGROUND:** N/A

### **IMPLICATIONS:**

|                             |     |
|-----------------------------|-----|
| <b>Financial:</b>           | N/A |
| <b>Strategic Objective:</b> | N/A |
| <b>Employee Services:</b>   | N/A |

**ATTACHMENT:** N/A

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Dr. Mike Flores, Chancellor



## **Discussion and Possible Action on Minutes of the Regular Board Meeting on July 27, 2021**

Presented and recommended for approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on August 17, 2021.

### **MINUTE ORDER**

**“The minutes of the Regular Board Meeting of the Board of Trustees of the Alamo Community College District held on July 27, 2021 are hereby approved.”**

### **PURPOSE**

To officially approve the minutes of the Regular Board Meeting held on July 27, 2021.

### **IMPLICATIONS**

**Financial:** None

**Strategic Objective III: Performance Excellence**

**Human Resources:** None

**ATTACHMENT:** Minutes of July 27, 2021

---

Dr. Mike Flores, Chancellor



**MINUTES**  
**ALAMO COMMUNITY COLLEGES DISTRICT**  
**MEETING OF THE BOARD OF TRUSTEES**  
**REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES**  
**MULTIPURPOSE CONFERENCE CENTER/BOARD ROOM**  
**2222 N. ALAMO ST., SAN ANTONIO, TX 78215**  
**JULY 27, 2021**

**1. CALL TO ORDER**

Chair Dr. Gene Sprague called the meeting to order at 6:02 p.m.

**2. CERTIFICATION AND POSTING**

This meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

**3. ROLL CALL**

District 1: Joe Alderete, Jr.  
District 2: Gloria Ray, Assistant Secretary  
District 3: Anna U. Bustamante  
District 4: Dr. Lorraine Pulido  
District 5: Roberto Zarate  
District 6: Dr. Gene Sprague, Chair  
District 7: Dr. Yvonne Katz, Vice Chair  
District 8: Clint Kingsbery, Secretary  
District 9: Leslie Sachanowicz  
Student Trustee: Aja Leija

Presiding Administrator: Dr. Adelina Silva, Vice Chancellor for Student Success

Chair Dr. Gene Sprague announced that a quorum of board members was present.

**4. PLEDGE OF ALLEGIANCE**

The pledge was recited.

**5. INVOCATION**

Rebecca Alejos-Sharadin, Staff Senate Secretary

**6. MEMORIALS**

| NAME            | YEARS OF SERVICE        | CAMPUS                                            | DEMISE DATE  |
|-----------------|-------------------------|---------------------------------------------------|--------------|
| Jacob C Fuentes | 08/17/1998 – 05/14/2021 | College Services Coordinator, San Antonio College | May 14, 2021 |
| Ellen Shull     | 08/21/1989 – 05/31/2019 | English Professor, Palo Alto College              | June 6, 2021 |

|               |                         |                                                  |              |
|---------------|-------------------------|--------------------------------------------------|--------------|
| Ray Hernandez | 10/24/2005 – 06/08/2021 | Coordinator Student Success, San Antonio College | June 9, 2021 |
|---------------|-------------------------|--------------------------------------------------|--------------|

## 7. **RECOGNITIONS**

### A. Alamo Colleges District Employee of the Month (June): Timothy Pair, San Antonio College

Dr. Robert Vela, President San Antonio College, recognized Timothy Pair, as Alamo Colleges District Employee of the Month: San Antonio College. Tim is a 29-year active duty Navy Veteran and has been working in higher education for more than seven years, the last 21 months at San Antonio College. At SAC, he is a Certified Advisor in the Victory Center in support of 1800 veteran students to include active duty, veterans and their families. He is responsible for students with a focus in the Health and Biosciences Institute. Tim is a member of NACADA, the Global Community of Academic Advising and TEXXAN, the Academic Advising Organization of Texas. He often volunteers for Campus events, the San Antonio Food Bank and he is an active supporter of Indian Springs Elementary and Smithson Valley High school where his children attend.

### B. Alamo Colleges District Employee of the Month (July): Leroy Ibarra, Palo Alto College

Dr. Robert Garza, President Palo Alto College, recognized Leroy Ibarra, as Alamo Colleges District Employee of the Month: Palo Alto College. Leroy Ibarra has been part of the Palo Alto College family for 15 years. He started his journey with the College as a part-time Multimedia Specialist in the Instructional Innovation Center, where he assisted students in creating e-portfolios and maintained the website. Currently, he is the lead graphic designer and maintains the PAC website as a Digital Communications Coordinator for Marketing & Strategic Communications (MarComm). Leroy's creativity is evident in all he produces, including billboards, campaign design, campus signage, the College's Fiesta medal, and event branding, among numerous other projects.

## 8. **CITIZENS TO BE HEARD**

There were no citizens to be heard.

## 9. **CHANCELLOR'S REPORT**

### A. Northeast Lakeview College Performance Update

Dr. Veronica Garcia, President Northeast Lakeview College presented on Northeast Lakeview College Performance Update which included Student Profile Fall 2020, Fall Headcount Enrollment, Fall 2020 Headcount by Institute, Leading Indicators, Course Completion Rates, Course Completion Rates by Equity Subgroup, Productive Grade Rates – Fall Terms, Productive Grade Rates by Equity Subgroup, Number of High-Challenge Courses, High-Challenge Courses, CCSSE Results | Student Engagement, Percentage of Students Rating their Entire Educational Experience as "Good or Excellent", Would you Recommend this College to a Friend or Family Member?, Fall-to-Fall FTIC Persistence Rates, FT FTIC Comparative Persistence Rates, Lagging Indicators, 3-Year FTIC Graduation Rates, 3-Year FT FTIC Graduation Rates, 4-Year FTIC Graduation Rates, 4-Year FT FTIC Graduation Rates, Degrees and Certificates

Awarded, Average Time to Associate Degree, 6-Year FTIC Transfer Rates (NSC Data), Where NLC Students Transfer (AY '20), Success at Transfer Institutions F15 Transfers Graduating F16-F19, Students Employed and/or Enrolled Within 6 Months of Graduation, Fall FT 2017 FTIC 3-Year Tracking, PACE Results – Northeast Lakeview College, PACE Four Climate Factors Northeast Lakeview College, 2020 Highlights, NLC Gains HSI Designation, Cybersecurity Program Recognition, NightHax Cybersecurity Student Organization, Live Oak Economic Development Corporation, 2021 Priorities, Veterans Assistance Center, Science, Technology, Engineering & Math Building, and Student Success Priorities.

- B. Four Disciplines of Execution (4DX) Report & Wildly Important Goal Presentation: Northeast Lakeview College Student Life, *John Jacobs*

John Jacobs, Director of Student Success presented on 4DX Highlights – The Office of Student Life which included Wildly Important Goal Theme, What is the Census?, Census Efforts at NLC, Wildly Important Goal, Strategies, Results, Digital and On campus Campaigns, and Student Life Pivot, Lessons Learned, and Next Steps.

- C. Program Highlights: Northeast Lakeview College Texas NRCS Project Green, *Robert Vaughn, Ana Sigarrillo-Camacho and Lucia Sigarrillo-Camacho*

Robert Vaughn - Garden club advisor, Ana Sigarrillo-Camacho - Former Club Vice President and Lucia Sigarrillo-Camacho - Former Club President presented on Texas NRCS Project GREEN which included USDA Grant – High Tunnel & Gardens, Tangible / Direct Benefits, Sustainability / Indirect Benefits, Alamo Colleges District Gardens, and Why Are We So Confident?

- D. Council of Chairs Report: Connecting the Dots, *Kathy Mayer*

Kathy Mayer, Chair of Chairs, District Council of Chairs presented on Connecting the Dots which included Remote Refocus 2020, Clarity, Continuity, and Community.

- E. Quarterly Media Report, *Mario Muñiz*

Mario Muñiz, Director of Strategic Communications presented on Quarterly Media Report which included Quarterly Success Highlights, Earned Media, Total Publicity Value \$1,400,000, Earned Media Total Mentions 1.8k, Spanish Media Coverage, Traditional Media Coverage Focused on Partnerships, Awards, and Grants, Paid Media, 2021 Summer & Fall Enrollment Overview, Outdoor, Television, Broadcast Radio, Digital, Print, 2021 Multicultural Media Partners, Grassroots Initiatives, Exploratory Days, Owned Media, Organic Social Media Activity, Seat at the Table, Marketing Research Projects, and What's Ahead in the Next Update?

10. **STUDENT SUCCESS COMMITTEE**, *Clint Kingsbery, Chair*

- A. Report and Possible Discussion on Current and Future Student Success Considerations  
No discussion for this agenda item.

11. **LEGISLATIVE COMMITTEE**, *Joe Alderete, Jr., Chair*

- A. Legislative Report - *Priscilla Camacho*

Priscilla Camacho Director, Government & Community Relations presented on Legislative Report which included 87th Texas Legislative Session Recap, Key Priority Areas for the 87th Legislative Session, Overview of the Texas Budget for FY22-23, Overview of the budget for Texas Community Colleges, Student Success Point Shift for Texas Community Colleges, What is the state appropriation for the Alamo Colleges District?, Strengthening College & Career Pathways, Expanding Texas's Workforce Programs, Increase Access for Students, Increase Access for Students, and 1st Special Session Update.

- B. Discussion and Possible Action on Adoption of a Resolution of Support for DREAMers at the Alamo Colleges District

On a motion by Trustee Alderete seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby adopts the attached Resolution of Support for DREAMers at the Alamo Colleges District."*

- C. Report and Possible Discussion on Current and Future Legislative Considerations  
No discussion for this agenda item.

12. **WORKFORCE DEVELOPMENT COMMITTEE**, Gloria Ray, Chair

- A. Discussion and Possible Action on Amending a Contracts with Various Providers Providing for Purchase of Employment Placement Services for Students

Linda Boyer-Owens, Associate Vice Chancellor for HR & Organizational Development and Gary O'Bar, Director, Purchasing & Contract Administration presented on Overview for Contract Amendment - Purchase of Employment Placement Services for Students which included Purpose, Recommended Amendment to Purchasing Contract and Student Work-Based Learning.

On a motion by Trustee Zarate seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves amending the contracts with various providers including Manpower US, Inc., Labor on Demand, Inc. DBA LOD Resource Group, Howroyd-Wright Employment Agency DBA Apple One, Renhill Staffing Services of Texas, Inc., and 22nd Century Technologies providing for the purchase of Employment Placement Services for Students for an estimated \$2,041,875 for a one-year period as requested by the office of the Vice Chancellor for Finance & Administration."*

- B. Report and Possible Discussion on Current and Future Workforce Development Considerations  
No discussion for this agenda item.

13. **POLICY AND LONG-RANGE PLANNING COMMITTEE**, Dr. Lorraine Pulido, Chair

- A. Discussion and Possible Action on Revision of C.1.9 (Policy) Appropriate Use of Information

## Technology Resources

Roger Castro, District Director of Information Technology Services presented on Proposed Amendments for Policy C.1.9 Appropriate Use of Information Technology Resources which included Recommended Edits.

On a motion by Trustee Alderete seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board hereby approves the revisions to Alamo Colleges Policy C.1.9 Appropriate Use of Information Technology Resources"*

## B. Discussion and Possible Action on Approval and Revision of Policies H1.1 and H.1.2

Linda Boyer-Owens, Associate Vice Chancellor of HR & Organizational Development Alamo College District Title IX/VII/IV/ADA/504 Coordinator presented on Recommended Amendments of the Civil Rights Policy and Procedures for Students and Employees which included Civil Rights Policy Updates: H.1.1 and H.1.2.

On a motion by Trustee Dr. Katz seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*The Board of Trustees hereby approves the attached policy revisions H.1.1. Civil Rights: Equal Education and Employment Opportunities and, Policy H.1.2 Civil Rights Discrimination, Harassment.*

## C. Discussion and Possible Action on Revision of Policy B.11.1 - Student Trustee

Sandra Torres, Board Liaison presented on Overview of Proposed Amendments for Policy B.11.1 which included Recommended Edits.

On a motion by Trustee Dr. Katz seconded by Trustee Pulido and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves revisions to Policy B.11.1."*

## D. Discussion and Possible Action on Amending Policy B.3.5 to Add the Biennial Texas Association of School Boards/Texas Association of Community College Attorneys Post-Legislative Seminar to the List of Conferences Pre-Approved for Trustee Attendance

On a motion by Trustee Dr. Katz seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves the attached revised Policy B.3.5."*

## E. Report and Possible Discussion on Current and Future Policy and Long-Range Planning Considerations

No discussion for this agenda item.

**14. AUDIT, BUDGET AND FINANCE COMMITTEE, Roberto Zarate, Chair****A. Discussion and Possible Action to Authorize Former Student Trustee to attend the 2021 ACCT Leadership Congress**

On a motion by Trustee Zarate seconded by Trustee Pulido and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves travel expenses for the former Student Trustee to attend the 2021 ACCT Leadership Congress on October 12-17, 2021 in San Diego, California."*

**B. Discussion and Possible Action on FY22 Smart Talent Compensation Adjustments**

On a motion by Trustee Zarate seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Alamo Colleges District Board of Trustees hereby approves compensation adjustments effective September 1, 2021, and January 1, 2022, as noted for full-time regular faculty, adjunct faculty, CE Instructors, full-time and part-time/temporary staff, work study students and administrators."*

**C. Discussion and Possible Action on FY 2022 Supplemental Employer Contribution for ORP Participants**

On a motion by Trustee Zarate seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Alamo Colleges District Board of Trustees hereby approves a supplemental employer contribution of 1.15% for all eligible ORP participants."*

**D. Discussion and Possible Action on Adoption of Employee Holiday for Juneteenth Day**

On a motion by Trustee Alderete seconded by Trustee Dr. Pulido and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"In accordance with our commitment to equity and diversity, and our mission of "empowering our diverse communities for success," the Alamo Colleges District Board of Trustees hereby adopts Juneteenth as an official Alamo Colleges District holiday."*

**E. Discussion and Possible Action on Approval of FY22 Operating Budget**

On a motion by Trustee Zarate seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Alamo Colleges District Board of Trustees hereby approves a Fiscal Year 2021-2022 Educational and General (E&G) Operating Expense Budget of \$384,952,213; Auxiliary Enterprise Budget of \$2,047,781;*



*Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$16,123,567; Natatorium Major Repair Fund Addition of \$51,000; Non-mandatory Transfers for San Antonio River Authority and State Energy Conservation Office of \$1,257,453; and Capital Expense Budget of \$5,300,000 for Total Operating Expense Budget of \$409,732,014 based on revenues of \$402,623,108 and operating fund balance commitment of \$7,108,905 of prior year savings.”*

F. Discussion and Possible Action on Amending a Contract with Helbling & Associates, Inc. Providing for the Purchase of Executive Recruitment Services

Linda Boyer-Owens, Associate Vice Chancellor for HR & Organizational Development presented on Overview for Contract Amendment - Purchase of Executive Recruitment Services which included Recommended Amendment to Purchasing Contract.

On a motion by Trustee Zarate seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*The Board of Trustees hereby approves amending a contract with Helbling & Associates, Inc. providing for the Purchase of Executive Recruitment Services for an increased authorization of \$56,308 for a new amended estimated annual purchase amount of \$112,616 as requested by the Associate Vice Chancellor for Human Resources & Organizational Development.”*

G. Discussion and Possible Action on the Purchase of Group Life, Accidental Death & Dismemberment, Short-Term and Long-Term Disability Insurance

Linda Boyer-Owens, Associate Vice Chancellor for HR & Organizational Development presented on Overview for Purchase of Group Life, Accidental Death & Dismemberment, Short-Term and Long-Term Disability Insurance which included Purpose, Background and Recommended Contract Award.

On a motion by Trustee Alderete seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*“The Board of Trustees hereby awards a contract to The Prudential Insurance Company of America providing for the purchase of Group Life, Accidental Death & Dismemberment, Short-Term and Long-Term Disability Insurance for approximately \$333,068 annually as requested by the office of the Vice Chancellor for Finance & Administration.”*

H. Discussion and Possible Action on the Purchase of Campus Dining Services

On a motion by Trustee Alderete seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*“The Board of Trustees hereby awards a contract to Eastpointe Holdings, Inc. DBA Heartland Food Group providing for the purchase of Campus Dining Services for the Alamo Colleges District for estimated annual receipts of \$287,500 (\$135,000 from facilities rental, \$115,000 from sales commission to*

*cover ACD's indirect costs, \$30,000 from sale of equipment, and \$7,500 for student scholarships).*"

- I. Discussion and Possible Action on Ratifying an Amendment to the Memorandum of Understanding with Communities in Schools of San Antonio, a non-profit Corporation, CIS-SA Providing for the Purchase of Student Retention and Recruitment Services for Palo Alto College

On a motion by Trustee Dr. Katz seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves ratification on amending the Memorandum of Understanding with Communities in Schools of San Antonio, a non-profit Corporation, CIS-SA providing for the purchase of Student Retention and Recruitment Services for an increased authorization of \$35,000 for a new annual purchase amount of \$159,395 as requested by the Office of the President for Palo Alto College."*

- J. Discussion and Possible Action on the District Internal Audit Department's Proposed Fiscal Year 2022 Budget and Staffing

On a motion by Trustee Zarate seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves the proposed Internal Audit Department operating budget for the fiscal year 2022 of \$640,846 plus an additional amount of \$171,630 for allocable benefit costs, for a total of \$812,476. This total does not include any adjustments for salaries that are included in the general budget presentation for the new fiscal year. The final Internal Audit budget will be considered for approval with the overall Alamo Colleges fiscal year 2022 budget."*

- K. Report and Possible Discussion on Current and Future Audit, Budget and Finance Considerations  
No discussion for this agenda item.

15. **BUILDING, GROUNDS AND SITES SELECTION COMMITTEE**, Anna U. Bustamante, Chair

- A. Overview of Construction Minute Order Actions

Lacy Hampton, Interim Associate Vice Chancellor G.O. Bonds Capital Program (CIP) presented on Overview of Construction Minute Order Actions which included Construction Overview Agenda ,2017 CIP Bond Construction Projects by the Numbers, Construction Oversight Process, San Antonio College Amending the CMAR GMP; Realization of GMP Savings, SAC Construction GMP Savings, St. Philip's College Amending the CMAR GMP; Realization of GMP Savings Clarence Windzell Norris Building, SPC Construction GMP Savings, Northeast Lakeview College GMP Amendment for Amending the CMAR GMP, GMP Increase for Owner Requested Scope Science and Technology Bldg. (STEM), NLC – GMP Increase for Owner Requested Scope and July 20, 2021, Minute Order Actions.

- B. Discussion and Possible Action on Amending the Guaranteed Maximum Price for the Alamo Colleges District - San Antonio College (SAC) Physical Plant, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC. (CSP 18C-005)

On a motion by Trustee Alderete seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves an amendment to decrease the Guaranteed Maximum Price by \$60,000 to \$2,360,596 under the contract with Construction Manager-at-Risk J.T. Vaughn Construction, LLC for the construction of the Alamo Colleges District – San Antonio College (SAC) Physical Plant, Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate."*

- C. Discussion and Possible Action on Amending the Guaranteed Maximum Price for the Alamo Colleges District - San Antonio College (SAC) Parking Garage/Added Scope San Pedro Improvements, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC. (CSP 18C-0052)

On a motion by Trustee Dr. Katz seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves an amendment to decrease the Guaranteed Maximum Price by \$210,000 to \$17,388,165 under the contract with Construction Manager-at-Risk J.T. Vaughn Construction, LLC for the construction of the Alamo Colleges District – San Antonio College (SAC) Parking Garage/Added Scope San Pedro Improvements, Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate."*

- D. Discussion and Possible Action on Amending the Guaranteed Maximum Price for Alamo Colleges District - St. Philip's College (SPC) Clarence Windzell Norris Building Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Skanska USA Building, Inc. (CSP 18C-005)

On a motion by Trustee Bustamante seconded by Trustee Ray and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves an amendment to decrease the Guaranteed Maximum Price by \$327,611.51 to \$18,958,406.49 under the contract with Construction Manager-at-Risk Skanska USA Building, Inc. for the construction of the Alamo Colleges District – St. Philip's College (SPC) Norris Building Renovation, Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate."*

- E. Discussion and Possible Action on Amending the Guaranteed Maximum Price for Alamo Colleges District - Northeast Lakeview College (NLC) Science and Technology Building (STEM) Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with

## Turner Construction Company (CSP 18C-005)

On a motion by Trustee Bustamante seconded by Trustee Zarate and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves an amendment to increase the Guaranteed Maximum Price by \$1,473,311 to \$37,636,209 under the contract with Construction Manager-at-Risk Turner Construction Company for the construction of the Alamo Colleges District – Northeast Lakeview College (NLC) Science and Technology Building (STEM) Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate."*

- F. Report and Possible Discussion on Current and Future Building, Grounds and Sites Selection Considerations  
No discussion for this agenda item.

## 16. **LEGAL AFFAIRS COMMITTEE**, Leslie Sachanowicz, Chair

- A. Discussion and Possible Action Discussion Action on Current and Future Legal Affairs Considerations  
No discussion on this agenda item.

## 17. **PERSONNEL**

- A. Discussion and Possible Action on Appointment of Administrators

On a motion by Trustee Dr. Katz seconded by Trustee Bustamante and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves the recommendation of employment for the following administrator position:*

Shayne West

*Interim Associate Vice Chancellor of Finance & Fiscal Services*

*Alamo Colleges District – Finance and Fiscal Services*

*as recommended by the Associate Vice Chancellor for Finance and Administration*

*and the Chancellor of the Alamo Colleges District*

*Effective July 27, 2021*

Jonathan Lee

*Interim Dean for Academic Success*

*Alamo Colleges District – San Antonio College*

*as recommended by the President of San Antonio College*

*and the Chancellor of the Alamo Colleges District*

*Effective July 27, 2021*

Christina Horton

*Interim Dean for Student Success*

*Alamo Colleges District – San Antonio College*

*as recommended by the President of San Antonio College*

*and the Chancellor of the Alamo Colleges District*

*Effective July 27, 2021*

- B. Discussion and Possible Action on Appointment of Full-Time Faculty

On a motion by Trustee Alderete seconded by Trustee Dr. Pulido and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees hereby approves the appointment of Full Time Faculty submitted by the College Presidents for the 2021-2022 academic year. Further Board action will not be required for these persons to teach in the indicated disciplines." Michael Wagner, Business, Northeast Lakeview College - Effective June 21, 2021, Halah Jaber, Developmental Math, St. Philip's College - Effective August 16, 2021, Christina Flores, English, Palo Alto College -Effective August 16, 2021, Grayling Williams, Developmental Math, St. Philip's College - Effective August 16, 2021, Miguel Aguilar, Developmental Math, St. Philip's College - Effective August 16, 2021, Jianxia Zhang, Chemistry, San Antonio College - Effective August 16, 202*

C. Discussion and Possible Action on Renewal of Certain Administrative Contracts Including but not Limited to Presidents and Vice Chancellors

On a motion by Trustee Alderete seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees of the Alamo Colleges, in accordance with Policy D.2.5 adopted by the Board of Trustees, hereby authorizes the Chancellor or his designee to issue employment agreements for the administrative positions listed on Attachment A to meet the operational needs of the College District and instructional needs of students."*

D. Discussion and Possible Action on the Employment Contract of the District Director of Internal Audit

On a motion by Trustee Zarate seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Board of Trustees has reviewed the effectiveness of the internal audit function and the District Director of Internal Audit's performance, and hereby authorize a new employment contract that extends the current appointment of Francisco Cortez as the District Director of Internal Audit through August 31, 2023 on the terms discussed in Executive Session."*

**18. CONSENT AGENDA**

A. Discussion and Possible Action on Consent Agenda Items

On a motion by Trustee Alderete seconded by Trustee Dr. Katz and by unanimous vote of the Board of Trustees, the following minute order was approved:

*"The Consent Agenda for the Regular Board Meeting of the Alamo Community College District Board of Trustees held on July 27, 2021 is hereby approved."*

1) Approval of Board Meeting Minutes

a. Discussion and Possible Action on Approval of Minutes of the Regular Board Meeting on on<sup>509</sup>

May 18, 2021

*"The minutes of the Regular Board Meeting of the Board of Trustees of the Alamo Community College District held on May 18, 2021 are hereby approved."*

- b. Discussion and Possible Action on Approval of Minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole on May 11, 2021

*"The minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole held on May 11, 2021 are hereby approved."*

- c. Discussion and Possible Action on Approval of Minutes of the Special Board Meeting on May 3, 2021

*"The minutes of the Special Board Meeting of the Board of Trustees of the Alamo Community College District held on May 3, 2021 are hereby approved."*

B. Consent Agenda Items: Fiscal Affairs Reports

*"The Alamo Colleges District Board of Trustees hereby approves the FCWS Report as presented."*

- 1) Discussion and Possible Action on Monthly Contracts Report

*"The Alamo Colleges District Board of Trustees hereby approves this report on non-grant contracts (public) made to the Alamo Colleges District for the period of September 1, 2020, through June 30, 2021."*

- 2) Discussion and Possible Action on Monthly Grants and Contracts Report

*"The Alamo Colleges District Board of Trustees hereby approves this report on grants and contracts (public) and ratifies acceptance of the donations and grants made to the Alamo Colleges District."*

- 3) Discussion and Possible Action on Approval of Construction Reports

*"The Alamo Colleges District Board of Trustees hereby approves the construction reports as presented."*

- 4) Capital Improvement Program (CIP) Executive Summary

The CIP Executive Summary was submitted for review.

- 5) Discussion and Possible Action on Approval of Financial Reports

*"The Alamo Colleges Board of Trustees hereby accepts the financial reports as presented."*

- 6) Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of \$100,000

*"The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented."*

7) Discussion and Possible Action on Approval of Investment Report Through May 31, 2021

*"The Alamo Colleges District Board of Trustees hereby accepts the Investment Report as presented."*

C. Internal Audit Department Monthly Activity Report

*This report provides information on Internal Audit activities, current projects' statuses, and accomplishments related to the Alamo Colleges Strategic Objectives of Student Success, Principle-Centered Leadership, and Performance Excellence as of July 6, 2021.*

D. Discussion and Possible Action on Acceptance of Private Gifts to the Alamo Colleges Foundation and Alamo Colleges District

*"The Board of Trustees hereby accepts this gift receipt report on the Monthly Financial Statements on private gifts made in March through May 2021."*

E. Department of Public Safety Monthly Clery Act Activity Report

*"The Alamo Colleges District Board of Trustees hereby approves the Public Safety Monthly Clery Act Activity Report as presented."*

F. Discussion and Possible Action on Approval of Federal College Work Study (FCWS) Report

*"The Alamo Colleges District Board of Trustees hereby approves the FCWS Report as presented."*

19. **EXECUTIVE SESSION** **ENTERED EXECUTIVE SESSION 9:17 P.M.**

- A. The Board may go into Executive Session to deliberate on any item referenced in this agenda for open session or executive session based on the following potential exceptions under the Act.
- B. Pursuant to §551.071, Texas Government. Code, the Board may consult with its attorney(s) to seek their advice on any matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.
- C. Pursuant to § 551.071, Texas Government Code, the Board may consult with its attorneys about pending and threatened litigations.
- D. Pursuant to § 551.071, Texas Government Code, the Board may consult with its attorneys about pending EEOC charges.
- E. Pursuant to §551.072, Texas Government Code, the Board may deliberate the purchase, exchange, lease or value of real property.
- F. Pursuant to §551.073, Texas Government. Code, the Board may deliberate regarding a negotiated contract for prospective gift or donation.
- G. Pursuant to §551.074, Texas Government Code, the Board may deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee(s), including, without limitation, the contract of the District Director of Internal Audit, the duties of the Chancellor, and the grievance of Mr.

Alejandro Basulto.

H. Any action on these matters will be taken in Open Session

**20. RECONVENE OPEN MEETING**

**RECONVENED OPEN SESSION 10:32 P.M.**

- A. Discussion and Possible Action on Items Discussed in Executive Session.
- B. Discussion and Possible Action on Reaffirmation of Consent to a Potential Sale by Tobin Lofts, LLC and ACCD Public Facilities Corporation of the Tobin Lofts Project, Findings Relating to District Use of the Project and Approval of the Execution of a Parking Agreement Between the District and a Purchaser.

On a motion by Trustee Dr. Katz seconded by Trustee Alderete and by unanimous vote of the Board of Trustees, the following order was approved:

*"The Board of Trustees hereby reaffirms its consent to a potential sale by Tobin Lofts, LLC and ACCD Public Facilities Corporation of the Tobin Lofts project, declares the property interests owned by the College District in and under the Tobin Lofts project surplus, finds the property to be of no future use to the College District, finds that the property's future use as a mixed-use multi-family project not restricted to student housing will in no way interfere with the operations of San Antonio College, finds a public purpose in leasing the project to a purchaser and continuing an apartment project adjoining San Antonio College available to students and staff which qualifies as an affordable housing project for exemption from property tax, and re-affirms its approval of the execution of a compensated parking agreement between the District and a purchaser, substantially on terms discussed in Executive Session, and in form approved by District counsel."*

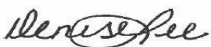
**21. SETTING OF NEXT MEETING DATE**

The next Regular Meeting of the Alamo Colleges Board of Trustees is scheduled for August 17, 2021

**22. ADJOURNMENT**

There being no further business, Chair Dr. Sprague adjourned the meeting at 10:33 p.m.

Submitted for Board Approval:



Denise Lee, Admin. Assistant- Special Projects



Discussion and Possible Action on Minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole on **July 20, 2021**

Presented and recommended for approval to the ALAMO COLLEGES BOARD OF TRUSTEES on **August 17, 2021**

## **MINUTE ORDER**

**“The minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole held on July 20, 2021 are hereby approved.”**

## **PURPOSE**

To officially approve the minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole held on **July 20, 2021**

## **BACKGROUND**

## **IMPLICATIONS**

**Financial:** None

**Strategic Objective III: Performance Excellence**

**Human Resources:** None

**ATTACHMENTS:** Minutes of July 20, 2021

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Dr. Mike Flores, Chancellor



**MINUTES  
ALAMO COMMUNITY COLLEGES DISTRICT  
MEETING OF THE BOARD OF TRUSTEES  
MEETING AS A COMMITTEE OF THE WHOLE  
MULTIPURPOSE CONFERENCE CENTER/BOARD ROOM  
2222 N. ALAMO ST., SAN ANTONIO, TX 78215  
JULY 20, 2021**

**1. CALL TO ORDER**

Chair Dr. Gene Sprague called the meeting to order at 6:02 p.m.

**2. CERTIFICATION AND POSTING OF NOTICE**

Chair Dr. Sprague announced that the notice of the Special Board Meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

**3. ROLL CALL**

District 1: Joe Alderete Jr.  
District 2: Gloria Ray  
District 5: Roberto Zarate (*arrived 6:07p.m.*)  
District 6: Dr. Gene Sprague  
District 7: Dr. Yvonne Katz  
District 8: Clint Kingsbery  
District 9: Leslie Sachanowicz (*arrived 6:08 p.m.*)  
Student Trustee: Aja Leija

The following trustees were not present:

District 3: Anna U. Bustamante  
District 4: Dr. Lorraine Pulido

Presiding Administrator: Dr. Mike Flores, Chancellor

Chair Dr. Sprague announced that a quorum of board members was present.

**4. PLEDGE OF ALLEGIANCE**

The pledge was recited.

**5. CITIZENS TO BE HEARD**

There were no citizens to be heard.

**6. STUDENT SUCCESS COMMITTEE, *Clint Kingsbery, Chair***

A. Northwest Vista College Performance Update, *Dr. Ric Baser*

Dr. Ric Baser, President Northwest Vista College presented on Northwest Vista College Performance Update which included Fall Headcount Enrollment, Fall 2020 Headcount by Zip Code, Enrollment by Student Type (All Parts of Term), Student Profile Fall 2020, Fall 2020 Headcount by Institute, Course Completion Rates – Fall Terms, Course Completion Rates by Equity Subgroup – Fall Terms, Productive Grade Rates – Fall Terms, Number of Fall Term High-Challenge Courses, CCSSE Results | Student

Engagement, Percentage of Students Rating their Entire Educational Experience as “Good or Excellent”, Would you Recommend this College to a Friend or Family Member?, Fall-to-Fall FTIC Persistence Rates, FT FTIC Comparative Persistence Rates, 3-Year FTIC Graduation Rates, 3-Year FT FTIC Graduation Rates, 4-Year FTIC Graduation Rates, 4-Year FT FTIC Graduation Rates, Degrees and Certificates Awarded, 6-Year FTIC Transfer Rates (NSC Data), Where NVC Students Transfer (AY '20), Success at Transfer Institutions F15 Transfers Graduating F16-F19, Students Employed and/or Enrolled Within 6 Months of Graduation, Fall FT2017 FTIC 3-Year Tracking, PACE Results – Northwest Vista College, Achievements and Recognitions – Northwest Vista College, and Student Success Agenda – Northwest Vista College.

- B. Report and Possible Discussion on Current and Future Student Success Considerations  
No discussion on the agenda item.

7. **WORKFORCE DEVELOPMENT COMMITTEE**, *Gloria Ray, Chair*

- A. Workforce Development Committee Meeting Report, *Xavier Urrutia*

Xavier Urrutia Interim Vice Chancellor Economic and Workforce Development present on Workforce Development Committee Meeting Report which included Partner Updates, and Alamo Colleges Updates.

- B. Discussion and Possible Action on Amending a Contract with Manpower US, Inc. Providing for Purchase of Employment Placement Services for Students - *Gary O'Bar and Linda Boyer-Owens*

Linda Boyer-Owens, Associate Vice Chancellor for HR & Organizational Development and Gary O'Bar, Director, Purchasing & Contract Administration presented on Overview for Contract Amendment - Purchase of Employment Placement Services for Students which included Recommended Amendment to Purchasing Contract - Student Work-Based Earn and Learn Support.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby approves amending the contract with Manpower US, Inc. providing for the purchase of Employment Placement Services for Students for an estimated \$2,041,875 for a one-year period as requested by the office of the Vice Chancellor for Finance & Administration."*

- C. Report and Possible Discussion on Current and Future Workforce Development Considerations  
No discussion for this agenda item.

8. **POLICY AND LONG-RANGE PLANNING COMMITTEE**, *Dr. Lorraine Pulido, Chair*

- A. Discussion and Possible Action on Revision of C.1.9 (Policy) Appropriate Use of Information Technology Resources, *Dr. Tom Cleary*

Dr. Tom Cleary, Vice Chancellor for Planning, Performance & Information Systems

presented on Proposed Amendments for Policy C.1.9 Appropriate Use of Information Technology Resources which included Recommended Edits.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board hereby approves the revisions to Alamo Colleges Policy C.1.9 Appropriate Use of Information Technology Resources"*

- B. Discussion and Possible Action on Approval and Revision of Policies H1.1 and H.1.2, Linda Boyer-Owens

Linda Boyer-Owens, Associate Vice Chancellor of Human Resources & Organizational Development Alamo College District Title IX/VII/IV/ADA/504 Coordinator presented on Civil Rights Policy Updates: H.1.1 and H.1.2.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby approves the attached policy revisions H.1.1. Civil Rights: Equal Education and Employment Opportunities and, Policy H.1.2 Civil Rights Discrimination, Harassment."*

- C. Discussion and Possible Action on Revision of Policy B.11.1 - Student Trustee, Natalie Barajas

Natalie Barajas, Deputy to the Chancellor presented on Overview of Proposed Amendments for Policy B.11.1 which included Recommended Edits.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby approves revisions to Policy B.11.1."*

- D. Report and Possible Discussion on Current and Future Policy and Long-Range Planning Considerations  
No discussion for this agenda item.

9. **AUDIT, BUDGET AND FINANCE COMMITTEE**, Roberto Zarate, Chair

- A. Discussion and Possible Action to Authorize Former Student Trustee to attend the 2021 ACCT Leadership Congress

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby approves travel expenses for the former Student Trustee to attend the 2021 ACCT Leadership Congress on October 12-17, 2021 in San Diego, California."*

- B. Discussion and Possible Action on FY22 Smart Talent Compensation Adjustments

*Linda Boyer-Owens*

Linda Boyer-Owens, Associate Vice Chancellor of HR & Organizational Development Alamo College District Title IX/VII/IV/ADA/504 Coordinator presented on FY22 Smart Talent Compensation Adjustments which included FY22 Recommended Compensation Adjustments, Talent Excellence Compensation Recommendation and Fiscal Notes.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Alamo Colleges District Board of Trustees hereby approves compensation adjustments effective September 1, 2021, and January 1, 2022, as noted for full-time regular faculty, adjunct faculty, CE Instructors, full-time and part-time/temporary staff, work study students and administrators."*

C. Discussion and Possible Action on FY 2022 Supplemental Employer Contribution for ORP Participants, *Linda Boyer-Owens*

Linda Boyer-Owens, Associate Vice Chancellor of HR & Organizational Development Alamo College District Title IX/VII/IV/ADA/504 Coordinator presented on FY22 Supplemental Employer Contribution for ORP Participants which included FY22 Recommended Supplemental ORP Contribution.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Alamo Colleges District Board of Trustees hereby approves a supplemental employer contribution of 1.15% for all eligible ORP participants."*

D. Discussion and Possible Action on Adoption of Employee Holiday for Juneteenth Day

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"In accordance with our commitment to equity and diversity, and our mission of "empowering our diverse communities for success," the Alamo Colleges District Board of Trustees hereby adopts Juneteenth as an official Alamo Colleges District holiday."*

E. Discussion and Possible Action on Approval of FY22 Operating Budget

Dr. Diane Snyder, Vice Chancellor of Finance and Administration presented on FY21 Recap One-time adjustment.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Alamo Colleges District Board of Trustees hereby approves a Fiscal*

*Year 2021- 2022 Educational and General (E&G) Operating Expense Budget of \$384,952,213; Auxiliary Enterprise Budget of \$2,047,781; Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$16,123,567; Natatorium Major Repair Fund Addition of \$51,000; Non-mandatory Transfers for San Antonio River Authority and State Energy Conservation Office of \$1,257,453; and Capital Expense Budget of \$5,300,000 for Total Operating Expense Budget of \$409,732,014 based on revenues of \$402,623,108 and operating fund balance commitment of \$7,108,905 of prior year savings."*

- F. Discussion and Possible Action on Amending a Contract with Helbling & Associates, Inc. Providing for the Purchase of Executive Recruitment Services, Gary O'Bar

Gary O'Bar, Director, Purchasing & Contract Administration presented on Recommended Amendment to Purchasing Contract.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby approves amending a contract with Helbling & Associates, Inc. providing for the Purchase of Executive Recruitment Services for an increased authorization of \$56,308 for a new amended estimated annual purchase amount of \$112,616 as requested by the Associate Vice Chancellor for Human Resources & Organizational Development."*

- G. Discussion and Possible Action on the Purchase of Group Life, Accidental Death & Dismemberment, Short-Term and Long-Term Disability Insurance, Gary O'Bar

Gary O'Bar, Director, Purchasing & Contract Administration presented on Overview for Purchase of Group Life, Accidental Death & Dismemberment, Short-Term and Long-Term Disability Insurance which included Background and Recommended Contract Award.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby awards a contract to The Prudential Insurance Company of America providing for the purchase of Group Life, Accidental Death & Dismemberment, Short-Term and Long-Term Disability Insurance for approximately \$333,068 annually as requested by the office of the Vice Chancellor for Finance & Administration."*

- H. Discussion and Possible Action on the Purchase of Campus Dining Services

Gary O'Bar, Director, Purchasing & Contract Administration presented on Overview for Purchase of Campus Dining Services which included Background, Benefits to Students, Various Services, Various Services, Competitive Sealed Proposals, and Recommended Contract Award.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby awards a contract to Eastpointe Holdings, Inc. DBA Heartland Food Group providing for the purchase of Campus Dining Services for the Alamo Colleges District for estimated annual receipts of \$287,500 (\$135,000 from facilities rental, \$115,000 from sales commission to cover ACD's indirect costs, \$30,000 from sale of equipment, and \$7,500 for student scholarships)."*

- I. Discussion and Possible Action on Ratifying an Amendment to the Memorandum of Understanding with Communities in Schools of San Antonio, a non-profit Corporation, CIS-SA Providing for the Purchase of Student Retention and Recruitment Services for Palo Alto College, Gary O'Bar

Gary O'Bar, Director, Purchasing & Contract Administration and Dr. Robert Garza, Palo Alto College presented on Overview for Contract Amendment - Purchase of Student Retention and Recruitment Services for Palo Alto College which included Recommended Amendment to Purchasing Contract.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby approves ratification on amending the Memorandum of Understanding with Communities in Schools of San Antonio, a non-profit Corporation, CIS-SA providing for the purchase of Student Retention and Recruitment Services for an increased authorization of \$35,000 for a new annual purchase amount of \$159,395 as requested by the Office of the President for Palo Alto College."*

- J. Internal Audit Quarterly Report - Frank Cortez

Frank Cortez, District Director of Internal Audit presented on Internal Audit Quarterly Update July 20, 2021 which included Internal Audit Plan for Fiscal Year 2021, Status of Management Action Plans, Internal Audit (IA) Required Communications, Financial and Operational Impact Assessment, Student Disability Support Services Audit, and Banner User Access Audit.

- K. Discussion and Possible Action on the District Internal Audit Department's Proposed Fiscal Year 2022 Budget and Staffing, Frank Cortez

Frank Cortez, District Director of Internal Audit presented on Internal Audit Proposed Budget for Fiscal Year 2022 which included FY 2022 Budget Overview (effective 9-1-2021), Budget Comparison (effective 9-1-2021), and Action Required in July.

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*"The Board of Trustees hereby approves the proposed Internal Audit Department operating budget for the fiscal year 2022 of \$640,846 plus an*



*additional amount of \$171,630 for allocable benefit costs, for a total of \$812,476. This total does not include any adjustments for salaries that are included in the general budget presentation for the new fiscal year. The final Internal Audit budget will be considered for approval with the overall Alamo Colleges fiscal year 2022 budget."*

L. Report and Possible Discussion on Current and Future Audit, Budget and Finance Considerations

No discussions on this agenda item.

M. Consent Agenda Items: Fiscal Affairs Reports

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

1) Discussion and Possible Action on Monthly Contracts Report

*"The Alamo Colleges District Board of Trustees hereby approves this report on non-grant contracts (public) made to the Alamo Colleges District for the period of September 1, 2020, through June 30, 2021."*

2) Discussion and Possible Action on Monthly Grants and Contracts Report

*"The Alamo Colleges District Board of Trustees hereby approves this report on grants and contracts (public) and ratifies acceptance of the donations and grants made to the Alamo Colleges District."*

3) Discussion and Possible Action on Approval of Construction Reports

*"The Alamo Colleges District Board of Trustees hereby approves the construction reports as presented."*

4) Capital Improvement Program (CIP) Executive Summary

*"The Alamo Colleges District Board of Trustees hereby approves the Capital Improvement Program Executive Summary reports as presented."*

5) Discussion and Possible Action on Approval of Financial Reports

*"The Alamo Colleges Board of Trustees hereby accepts the financial reports as presented."*

6) Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of \$100,000

*"The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented."*

7) Discussion and Possible Action on Approval of Investment Report Through May 31, 2021



*“The Alamo Colleges District Board of Trustees hereby accepts the Investment Report as presented.”*

**10. BUILDING, GROUNDS AND SITES SELECTION COMMITTEE, Anna U. Bustamante, Chair**

**A. Overview of Construction Minute Order Actions - Lacy Hampton**

Lacy Hampton Interim Associate Vice Chancellor G.O. Bonds Capital Program (CIP) presented on Overview of Construction Minute Order Actions which included Construction Overview Agenda, 2017 CIP Bond Construction Projects by the Numbers, Construction Oversight Process, St. Philip's College Amending the CMAR GMP; Realization of GMP Savings Clarence Windzell Norris Building, SPC Construction GMP Savings, Northeast Lakeview College GMP Amendment for Amending the CMAR GMP, GMP Increase for Owner Requested Scope Science and Technology Bldg. (STEM), NLC – GMP Increase for Owner Requested Scope, July 20, 2021, and Minute Order Actions.

**B. Discussion and Possible Action on Amending the Guaranteed Maximum Price for the Alamo Colleges District - San Antonio College (SAC) Physical Plant, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC. (CSP 18C-005)**

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*“The Board of Trustees hereby approves an amendment to decrease the Guaranteed Maximum Price by \$60,000 to \$2,360,596 under the contract with Construction Manager-at-Risk J.T. Vaughn Construction, LLC for the construction of the Alamo Colleges District – San Antonio College (SAC) Physical Plant, Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate.”*

**C. Discussion and Possible Action on Amending the Guaranteed Maximum Price for the Alamo Colleges District - San Antonio College (SAC) Parking Garage/Added Scope San Pedro Improvements, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC. (CSP 18C-0052)**

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*“The Board of Trustees hereby approves an amendment to decrease the Guaranteed Maximum Price by \$420,000 to \$17,178,165 under the contract with Construction Manager-at-Risk J.T. Vaughn Construction, LLC for the construction of the Alamo Colleges District – San Antonio College (SAC) Parking Garage/Added Scope San Pedro Improvements, Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate.”*

**D. Discussion and Possible Action on Amending the Guaranteed Maximum Price for Alamo Colleges District - St. Philip's College (SPC) Clarence Windzell Norris Building Capital**

Improvement Project (CIP), Construction Manager-at-Risk Contract with Skanska USA Building, Inc. (CSP 18C-005)

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*“The Board of Trustees hereby approves an amendment to decrease the Guaranteed Maximum Price by \$327,611.51 to \$18,958,406.49 under the contract with Construction Manager-at-Risk Skanska USA Building, Inc. for the construction of the Alamo Colleges District – St. Philip’s College (SPC) Norris Building Renovation, Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate.”*

- E. Discussion and Possible Action on Amending the Guaranteed Maximum Price for Alamo Colleges District - Northeast Lakeview College (NLC) Science and Technology Building (STEM) Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Turner Construction Company (CSP 18C-005)

The following minute order was forwarded to the Board of Trustees for approval on July 27, 2021

*“The Board of Trustees hereby approves an amendment to increase the Guaranteed Maximum Price by \$1,473,311 to \$37,636,209 under the contract with Construction Manager-at-Risk Turner Construction Company for the construction of the Alamo Colleges District – Northeast Lakeview College (NLC) Science and Technology Building (STEM) Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment acceptable to District counsel by Chancellor or delegate.”*

- F. Small, Minority, Women & Veteran Business Enterprise Participation (SMWVBE) 2017 Capital Improvement Program (CIP) – Lacy Hamilton

Lacy Hampton Interim Associate Vice Chancellor G.O. Bonds Capital Program (CIP) presented on Small Minority Women Veteran Business Enterprise Participation (SMWVBE) 2017 Capital Improvement Program (CIP) Status Update which included SMWVBE Agenda, Equity Minded Purchasing: SMWVBE Program, San Antonio College, Northwest Vista College, St. Philip’s College, Palo Alto College, Northeast Lakeview College, and Continuous On-Going Efforts.

- G. Report and Possible Discussion on Current and Future Building, Grounds and Sites Selection Considerations  
No discussion for this agenda item.

# 11. **LEGISLATIVE COMMITTEE**, Joe Alderete, Chair

This agenda item will be presented at the July 27, 2021 Regular Board Meeting.

- A. Report and Possible Discussion on Current and Future Legislative Considerations  
No discussion on this agenda item.

**12. LEGAL AFFAIRS COMMITTEE, Leslie Sachanowicz, Chair**

- A. Report and Possible Discussion on Current and Future Legal Affairs Considerations  
No discussion on this agenda item.

**13. EXECUTIVE SESSION ENTERED****EXECUTIVE SESSION 8:56 p.m.**

- A. The Committee of the Whole may go into Executive Session to deliberate on any item referenced in this agenda above or hereinbelow on the following potential exceptions under the Act.
- B. Pursuant to §551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys to seek their advice on matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter, including, without limitation, compensation adjustments.
- C. Pursuant to § 551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys about pending and threatened litigations.
- D. Pursuant to § 551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys about pending EEOC charges and complaints.
- E. Pursuant to §551.072, Texas Government Code, the Committee of the Whole may deliberate the purchase, exchange, lease or value of real property, including, without limitation, the possible transfer of a property interest by an affiliate.
- F. Pursuant to §551.073, Texas Government Code, the Committee of the Whole may deliberate regarding a negotiated contract for prospective gift or donation.
- G. Pursuant to §551.074, Texas Government Code, the Committee of the Whole may deliberate the appointment, employment, evaluation, reassignment, duties, performance of duties, discipline, or dismissal of a public officer or employee(s), including, without limitation, the evaluation and contract of the Chancellor and the duties of the Internal Auditor
- H. Pursuant to §551.076, Texas Government Code, the Committee of the Whole may deliberate the deployment, or specific occasions for implementation, of security personnel or devices, or a security audit, including, without limitation, information technology security.
- I. Any action on these matters will be taken in Open Session.

**J. RECONVENE OPEN MEETING****RECONVENED OPEN SESSION 11:01 p. m.**

- 1) Discussion and Possible Action on Items Discussed in Executive Session.  
No action taken.

**14. ADJOURNMENT**

There being no further business, Chair Dr. Sprague adjourned the meeting at 11:01 p.m.

Submitted for Board Approval:



Denise Lee, Admin. Assistant- Special Projects

## **Discussion and Possible Action on Minutes of the Special Board Meeting on July 17, 2021**

Presented and recommended for approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on August 17, 2021

### **MINUTE ORDER**

**“The minutes of the Special Board Meeting of the Board of Trustees of the Alamo Community College District held on July 17, 2021 are hereby approved.”**

### **PURPOSE**

To officially approve the minutes of the Special Board Meeting on July 17, 2021

### **IMPLICATIONS**

**Financial:** None

**Strategic Objective III: Performance Excellence**

**Human Resources:** None

**ATTACHMENT:** Minutes of Special Board Meeting on July 17, 2021

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Dr. Mike Flores, Chancellor



**MINUTES**  
**Alamo Colleges District**  
**SPECIAL BOARD MEETING OF THE BOARD OF TRUSTEES**  
**Multipurpose Conference Center/Board Room**  
**2222 N. Alamo St. San Antonio, TX 78215**  
**JULY 17, 2021**

**1. CALL TO ORDER**

Chair Dr. Gene Sprague called the meeting to order at 9:08 a.m.

**2. CERTIFICATION AND POSTING OF NOTICE**

This meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

**3. ROLL CALL**

District 1: Joe Alderete Jr.  
District 2: Gloria Ray  
District 3: Anna U. Bustamante  
District 5: Roberto Zarate  
District 6: Dr. Gene Sprague  
District 7: Dr. Yvonne Katz  
District 8: Clint Kingsbery  
Student Trustee: Aja Leija

The following trustees were not present:

District 4: Dr. Lorraine Pulido  
District 9: Leslie Sachanowicz

Presiding Administrator: Dr. Mike Flores, Chancellor

Chair Dr. Sprague announced that a quorum of board members was present.

**4. PLEDGE OF ALLEGIANCE**

The pledge was recited.

**5. CITIZENS TO BE HEARD**

There were no citizens to be heard.

**6. SPECIAL BOARD MEETING**

**A. Welcome and Introductions - State of Alamo Colleges District, *Dr. Mike Flores***

Dr. Mike Flores, Chancellor, Alamo Colleges District presented on State of Alamo Colleges District which included FY22 Budget Positioning Continued Investment In Smart Growth & Talent, Environmental Scan –Job Market, Economy and Skills Gap, Challenge:

Unemployment, Underemployment, Challenge: Poverty & Food Insecurity, Environmental Scan Student Enrollment & High School Learning Loss & Skills Gaps, Enrollment Drops, High School Learning Loss, Challenge: College Participation Rate, Student Profile, State Of The ACD: What FY22 Delivers, FY22 Budget – Investment Overview, FY22 Budget – Smart Student Investment, FY22 Budget – Smart Talent Investment, FY22 Budget – Return Ready Investment, Alamo Colleges District Revenues, and Higher Education Emergency Relief Funds (HEERF) Six Categories of Use of Institutional Aid.

B. FY21 Recap, *Shayne West*

Shayne West, Interim Associate Vice Chancellor, Finance & Fiscal Services presented on FY21 Recap which included Enrollment, Fall Enrollment & Contact Hour Trends, and Enrollment Trends – All Parts of Term.

C. Smart Growth and Talent Program Highlights

1) Community Connections, *Kristi Wyatt*

Kristi Wyatt, AVC of Communications and Engagement presented on Community Connections which included Launch Of Community Connections, Community Connections, and Connecting to the Community.

2) AlamoPROMISE, *Stephanie Vasquez*

Stephanie Vasquez, Chief Program Officer for AlamoPROMISE which included FY21 Activity Highlights, FY21 Cohort 1 Scholar Highlights, FY21 Cohort 2 Benchmarks, AlamoPROMISE Scholar Conversation, FY22 Expanded Level of Service, FY22 Expanded Level of Service, Expanded Level of Service, and Closing Summary.

3) Full Pathway from Micro-Credential to Bachelor's Degree, *Dr. Luke Dowden*

Dr. Luke Dowden, Chief Online Learning Officer, Associate Vice Chancellor Academic Success presented on Full Pathway from Micro-Credential to Bachelor's Degree which included Regional Workforce Development, Why: In-District Market of Workers to Micro-Credential, What is a micro-credential?, Health & Biosciences Micro-pathways, Meet Ariana, Nursing| Career Pathway [0 - 15 months], Nursing| Micro-pathway [0 - 15 months], Nursing| Career Pathway [15 – 51 months], Nursing| Micro-pathway [15 – 51 months], and FY22 Proof of Concept.

4) Smart Talent, *Linda Boyer-Owens*

Linda Boyer-Owens, AVC of HR & Organizational Development presented on FY22 Smart Talent Strategies which included Talent Strategy Priorities, FY22 Smart Talent Investment, Faculty-Focused Talent Strategies, Full-time Faculty Talent Market, Adjunct Faculty Talent Market, High-Wage, High-Demand Faculty Markets, Staff-Focused Talent Strategies, Staff and Administrator Talent Markets, Continuing Living Wage Commitment, Student Success Staff Offer Equity, Student-Focused Talent Strategies, Increase Student Employment, Life-Work Balance Strategies, Life-Work Evolution, and July 17, 2021, Minute Order Actions.

D. FY 22 Operating Budget, *Shayne West and Dr. Diane Snyder*

Dr. Diane Snyder, Vice Chancellor Finance & Administration and Shayne West, Interim Associate Vice Chancellor, Finance & Fiscal Services presented on FY22 Revenue which included Alamo Colleges District Revenues, ACD Revenues 10 Year Historical Trend, ACD Revenue – What Does It Resource?, M&O Property Tax Revenue, M&O Tax Revenue – No Rate Increase, Manage Debt to Maintain a Stable Tax Rate, FY22 - What Does M&O Taxes Fund? (In \$Millions), Tuition & Fee Revenue, Tuition & Fee Revenue – No Rate Increase, State Revenue, State Appropriations, What Is The State Appropriation For The ACD?, FY22 Operating Budget: Revenue & Expense, FY22 Revenue Summary, FY22 Expense Summary, Student Success Fund - \$2M, State Of The ACD: What FY22 Delivers, Request For Approval Of The Minute Order For The FY22 Operating Budget, July 17, 2021 Minute Order Actions, and Next Steps.

E. Discussion and Possible Action on FY22 Smart Talent Compensation Adjustments

No action taken.

F. Discussion and Possible Action on FY 2022 Supplemental Employer Contribution for ORP Participants

No action taken.

G. Discussion and Possible Action on Approval of FY22 Operating Budget

No action taken.

H. Discussion and Possible Action on the District Internal Audit Department's Proposed Fiscal Year 2022 Budget and Staffing

No action taken.

7. **EXECUTIVE SESSION**

**NO EXECUTIVE SESSION**

- A. The Board may go into Executive Session to deliberate on any item referenced in this agenda above or hereinbelow based on the following potential exceptions under the Act.
- B. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorney(s) to seek their advice on any matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.
- C. Pursuant to § 551.071, Texas Government Code, the Board may consult with its attorneys about pending and threatened litigations.
- D. Pursuant to § 551.071, Texas Government Code, the Board may consult with its attorneys about pending EEOC charges.
- E. Pursuant to §551.072, Texas Government Code, the Board may deliberate the purchase, exchange, lease or value of real property.
- F. Pursuant to §551.073, Texas Government Code, the Board may deliberate regarding a negotiated contract for a prospective gift or donation.
- G. Pursuant to §551.074, Texas Government Code, the Board may deliberate the appointment, employment, evaluation, reassignment, duties, performance of duties, discipline, or dismissal of a public officer or employee(s).
- H. Any action on these matters will be taken in Open Session.

8. **RECONVENE OPEN MEETING**

**NO EXECUTIVE SESSION**

- A. Discussion and Possible Action on Items Discussed in Executive Session.

9. **ADJOURNMENT**

There being no further business, Chair Dr. Sprague adjourned the meeting at 11:55 a.m.

Submitted for Board Approval:

A handwritten signature in cursive script, appearing to read "Denise Lee", is written above a horizontal line.

Denise Lee, Admin. Assistant- Special Projects





**Date:** July 27, 2021

**To:** Sandra Torres - Board Liaison

**From:** Frank Cortez – District Director of Internal Audit

**Subject:** Internal Audit Department Monthly Activity Report for August 2021

This report provides information on Internal Audit activities, current projects' statuses, and accomplishments related to the Alamo Colleges Strategic Objectives of Student Success, Principle-Centered Leadership, and Performance Excellence as of July 27, 2021.

### Goal III. Performance Excellence

#### Current Projects:

| Project                                                 | Description                                                                          | Percent Complete | Target Compl. Date |
|---------------------------------------------------------|--------------------------------------------------------------------------------------|------------------|--------------------|
| Planning Phase                                          |                                                                                      |                  |                    |
| HEERF Grant Audit                                       | Planning in progress.<br>Completing walkthroughs.                                    | 15%              | 10/15/2021         |
| Title IX Compliance Audit                               | Planning substantially completed.<br>Scheduling Kickoff Meeting with Sr. Leadership. | 35%              | 9/30/2021          |
| Fieldwork Phase                                         |                                                                                      |                  |                    |
| Reporting Phase                                         |                                                                                      |                  |                    |
| Periodic Monitoring Program                             | Draft report in progress.                                                            | 90%              | 8/13/2021          |
| Construction Contracts and Project Mgmt. – CIP Phase II | Revised the draft report.<br>Discussion with management.                             | 95%              | 8/9/2021           |

#### Other Activities:

| Activity                                               | Description                                                                                                                                                                | Date        |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Professional Development                               | The Director is participating in the Alamo Colleges' <i>Advanced Leader Development Program</i> with The Granger Network.                                                  | In-progress |
| Annual Internal Quality Assessment Review              | Internal Audit has initiated the Annual Self-Assessment required by the Institute of Internal Auditors.                                                                    | 8/13/2021   |
| Alamo Colleges Risk Assessment and Internal Audit Plan | 2021 Risk Assessment and Draft FY2022 Internal Audit Plan presented to the Board in July for review. Proposed FY2022 Audit Plan to go to the Board in August for approval. | 8/17/2021   |
| Recruiting                                             | Continuing to recruit for the Lead Senior IT Auditor position.                                                                                                             | In-progress |

## Discussion and Possible Action on Acceptance of Private Gifts to the Alamo Colleges Foundation and Alamo Colleges District

Presented to the **ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES** on August 17, 2021.

### MINUTE ORDER

"The Board of Trustees hereby accepts this gift receipt report on the Monthly Financial Statements on private gifts made in June 2021."

### PURPOSE

Provide information on donations received by the Alamo Colleges District & the Alamo Colleges Foundation, Inc.

### BACKGROUND

To provide students with scholarships thereby enabling them to complete their college education and to provide faculty and staff with financial program support to further student enrichment.

### IMPLICATIONS

**Financial:** Total Gifts Received for the Month **\$444,350.61**

**Cost:** NA

**Strategic Plan:** Goal II – Supports student success

**Employee Services:** NA

**ATTACHMENTS:** Reports of Monthly Financial Statements on Project Activity, Private Gifts to the Alamo Colleges District and YTD Summary Report on Private Gifts. (12 pages)

Sheila  
Marlow Due  
Sheila Marlow Due  
Digitally signed by  
Sheila Marlow Due  
Date: 2021.08.02  
11:48:30 -05'00'  
Executive Director, Institutional Advancement  
Alamo Colleges District & Alamo Colleges Foundation, Inc.

Dr. Mike Flores, Chancellor



ALAMO  
COLLEGES  
DISTRICT



ALAMO  
COLLEGES  
DISTRICT

**OFFICE OF INSTITUTIONAL ADVANCEMENT  
& ALAMO COLLEGES FOUNDATION  
GIFTS REPORT  
June 2021  
August 17, 2021 BOARD REPORT**

| <u>Donor Name</u>                     | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                                        | <u>Honor / Memorial Name</u> |
|---------------------------------------|--------------------------|------------------|--------------------------------------------------------------------------------|------------------------------|
| Fernando Acevedo                      |                          | 6/1/2021         | DREAMers Scholarship                                                           |                              |
| Leticia M. Adams                      |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Marsha M. Adrian                      |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                              |
| Kristabel Agüero                      |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Heather T. Aguillon                   |                          | 6/1/2021         | Ann Richards Endowed Scholarship for Women                                     |                              |
| Heather T. Aguillon                   |                          | 6/1/2021         | Black Student Alliance Scholarship                                             |                              |
| Heather T. Aguillon                   |                          | 6/1/2021         | Challenger Center Program                                                      |                              |
| Heather T. Aguillon                   |                          | 6/1/2021         | Dr. Barbara Strain Memorial Scholarship                                        |                              |
| Melissa D. Aguirra                    |                          | 6/1/2021         | SAC Student Support Fund                                                       |                              |
| Lisa S. Alcorta                       |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Lisa S. Alcorta                       |                          | 6/1/2021         | SAC Student Support Fund                                                       |                              |
| Anonymous                             |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Rebecca Alejos-Sharadin               |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Diane Alertas-Jacobs                  |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Diane Alertas-Jacobs                  |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Diane Alertas-Jacobs                  |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Diane Alertas-Jacobs                  |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Diane Alertas-Jacobs                  |                          | 6/1/2021         | St. Philip's College Nursing Education Department Faculty Memoriam Scholarship |                              |
| Shanea M. Allen                       |                          | 6/1/2021         | PAC Athletics Program                                                          |                              |
| Elizabeth P. Alvarado                 |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Laura A. Alvarez                      |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Laura A. Alvarez                      |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Jennifer A. Alvizo                    |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Kirsten P. Anderson                   |                          | 6/1/2021         | Student Leadership Institute - Employee Giving Scholarship                     |                              |
| Vanessa L. Anderson                   |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Vanessa L. Anderson                   |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Vanessa L. Anderson                   |                          | 6/17/2021        | SPC Alumni Association Scholarship                                             | Melissa A. Guerrero          |
| Wesley L. Anderson                    |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| George A. Andrade                     |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Pamela K. Ansbury                     |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Gerardo Arellano                      |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Gerardo Arellano                      |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Hattie C. Arnold                      |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Rodell G. Asher                       |                          | 6/1/2021         | Student Leadership Institute - Employee Giving Scholarship                     |                              |
| Rodell G. Asher                       |                          | 6/1/2021         | Student Leadership Institute Scholarship                                       |                              |
| Rodell G. Asher                       |                          | 6/1/2021         | Debra A. Morgan Endowed Scholarship Permanently Restricted                     |                              |
| Rodell G. Asher                       |                          | 6/1/2021         | Kevin Schantz Memorial Scholarship                                             |                              |
| Beatrice A. Avila                     |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Beatrice A. Avila                     |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Beatrice A. Avila                     |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Beatrice A. Avila                     |                          | 6/1/2021         | General Foundation Scholarship Fund                                            |                              |
| Christy Babu                          |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Christy Babu                          |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Cynthia A. Baker                      |                          | 6/1/2021         | SPC Library Book Campaign                                                      |                              |
| Austin M. Baker Wiese                 |                          | 6/16/2021        | DREAMers Scholarship                                                           |                              |
| Garcia Balbemar                       |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Sarah B. Ball                         |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Alicia M. Baltazar                    |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Alicia M. Baltazar                    |                          | 6/1/2021         | Psychology Department Scholarship                                              |                              |
| Alicia M. Baltazar                    |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Alicia M. Baltazar                    |                          | 6/1/2021         | NVC Personal Fitness Training Scholarship                                      |                              |
| Bank of America Charitable Foundation |                          | 6/2/2021         | Interim Program                                                                |                              |
| Natalie Barajas                       |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Natalie Barajas                       |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Natalie Barajas                       |                          | 6/1/2021         | Student Emergency Fund                                                         |                              |
| Joan M. Barborak                      |                          | 6/1/2021         | King William Association Endowed Scholarship Permanently Restricted            |                              |
| Jessica C. Barnes                     |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Jessica C. Barnes                     |                          | 6/1/2021         | Student Emergency Fund                                                         |                              |
| Jessica C. Barnes                     |                          | 6/1/2021         | TACHE Scholarship                                                              |                              |
| Jessica C. Barnes                     |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Rolando Barrientez                    |                          | 6/1/2021         | First Responders Academy-Formative Endowment                                   |                              |
| Ricky N. Baser                        |                          | 6/1/2021         | President's Unrestricted NVC                                                   |                              |
| Ricky N. Baser                        |                          | 6/1/2021         | NVC Fans General Support                                                       |                              |
| Ricky N. Baser                        |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Ricky N. Baser                        |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Ricky N. Baser                        |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Shirley A. Bass-Wright                |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Shirley A. Bass-Wright                |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Shirley A. Bass-Wright                |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Chris Beardsall                       |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Chris Beardsall                       |                          | 6/1/2021         | President's Unrestricted SPC                                                   |                              |
| Benevity Community Impact Fund        | Alicia M. Fawcett        | 6/1/2021         | Annual Fund                                                                    |                              |
| Benevity Community Impact Fund        | Microsoft Corporation    | 6/2/2021         | Annual Fund                                                                    |                              |
| Benevity Community Impact Fund        | Alicia M. Fawcett        | 6/30/2021        | Annual Fund                                                                    |                              |
| Benevity Community Impact Fund        | Alicia M. Fawcett        | 6/30/2021        | NVC Alumni Association Scholarship                                             |                              |
| Benevity Community Impact Fund        | Microsoft Corporation    | 6/30/2021        | Annual Fund                                                                    |                              |
| Thomas E. Billimek                    |                          | 6/1/2021         | SAC Psychology Department Endowed Scholarship                                  |                              |
| Thomas E. Billimek                    |                          | 6/1/2021         | SAC Student Support Fund                                                       |                              |
| Mary E. Bingham                       |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Eddie A. Bishop                       |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Eddie A. Bishop                       |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Eddie A. Bishop                       |                          | 6/1/2021         | NVC Personal Fitness Training Scholarship                                      |                              |
| Eddie A. Bishop                       |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Lisa V. Black                         |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Nicholas G. Blakeney                  |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Nicholas G. Blakeney                  |                          | 6/1/2021         | President's Unrestricted PAC                                                   |                              |
| Raquel Blanco-Ayala                   |                          | 6/1/2021         | Horticulture Scholarship                                                       |                              |
| Raquel Blanco-Ayala                   |                          | 6/1/2021         | Deason Animal Hospital Scholarship                                             |                              |
| Raquel Blanco-Ayala                   |                          | 6/1/2021         | Children's Library Activity Fund                                               |                              |
| Raquel Blanco-Ayala                   |                          | 6/1/2021         | DREAMers Scholarship                                                           |                              |
| Jared G. Boggs                        |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Kristina M. Booth                     |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Suzanna C. Borawski                   |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Maria G. Botello                      |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Maria G. Botello                      |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Maria G. Botello                      |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Gary Bowling                          |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Gary Bowling                          |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Linda L. Boyer-Owens                  |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Diana Bradford                        |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Diana Bradford                        |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Diana Bradford                        |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Diana Bradford                        |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Anonymous                             |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Kelli L. Bradshaw                     |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Kelli L. Bradshaw                     |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |

| <u>Donor Name</u>          | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                                        | <u>Honor / Memorial Name</u>          |
|----------------------------|--------------------------|------------------|--------------------------------------------------------------------------------|---------------------------------------|
| Kelli L. Bradshaw          |                          | 6/1/2021         | MAS Scholarship                                                                |                                       |
| Kelli L. Bradshaw          |                          | 6/1/2021         | NVC Arts                                                                       |                                       |
| Kelli L. Bradshaw          |                          | 6/1/2021         | Vista Food Pantry                                                              |                                       |
| Kelli L. Bradshaw          |                          | 6/1/2021         | Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship                    |                                       |
| Ronnie L. Brannon          |                          | 6/1/2021         | PAC SO Logistics Club                                                          |                                       |
| Edna I. Breuer             |                          | 6/1/2021         | Annual Fund                                                                    |                                       |
| Edna I. Breuer             |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                                       |
| Edna I. Breuer             |                          | 6/1/2021         | Student Emergency Fund                                                         |                                       |
| Edna I. Breuer             |                          | 6/1/2021         | General Foundation Scholarship Fund                                            |                                       |
| Edna I. Breuer             |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                                       |
| Luis Briceno               |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                          |                                       |
| Mary E. Briones            |                          | 6/1/2021         | PAC SHARE Program                                                              |                                       |
| Mary E. Briones            |                          | 6/1/2021         | General PAC Scholarship                                                        |                                       |
| Alyssa R. Briscoe          |                          | 6/1/2021         | General SPC Scholarship                                                        |                                       |
| Cynthia M. Broadnax        |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                                       |
| Cynthia M. Broadnax        |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                          |                                       |
| Cynthia M. Broadnax        |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                                       |
| Cynthia M. Broadnax        |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                                       |
| Broadway Bank              | Charles E. Cheever       | 6/8/2021         | Hall and Pat Hammond Scholarship                                               |                                       |
| Christina M. Brown         |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                                       |
| Christina M. Brown         |                          | 6/1/2021         | Jane Moser Drum Encouragement Program Fund                                     |                                       |
| Mordecai I. Brownlee       |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                                       |
| Mordecai I. Brownlee       |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                                       |
| Naphtali T. Bryant         |                          | 6/1/2021         | SPC Alumni Association Scholarship                                             |                                       |
| Veronica I. Buendia        |                          | 6/1/2021         | Vista Food Pantry                                                              |                                       |
| Veronica I. Buendia        |                          | 6/1/2021         | DREAMers Scholarship                                                           |                                       |
| Michelle D. Burnett        |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                                       |
| Amy H. Burton              |                          | 6/1/2021         | Vista Food Pantry                                                              |                                       |
| Patricia A. Cacace         |                          | 6/1/2021         | General SPC Scholarship                                                        |                                       |
| Alejandra Cadenas          |                          | 6/1/2021         | St. Philip's College Nursing Education Department Faculty Memoriam Scholarship |                                       |
| John A. Cage               |                          | 6/1/2021         | Rea & Barbara Hinrichs Endowed Scholarship Permanently Rest                    |                                       |
| Judit V. Camargo           |                          | 6/1/2021         | Vista Food Pantry                                                              |                                       |
| Judit V. Camargo           |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                                       |
| Beatrice E. Canales        |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                                       |
| Gloria F. Canestaro        |                          | 6/1/2021         | MAS Scholarship                                                                |                                       |
| Michelle M. Cano           |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                                       |
| Gaston Cantu               |                          | 6/1/2021         | PAC Athletics Program                                                          |                                       |
| Gaston Cantu               |                          | 6/1/2021         | President's Unrestricted PAC                                                   |                                       |
| Gaston Cantu               |                          | 6/1/2021         | General PAC Scholarship                                                        |                                       |
| Maryjane J. Cardenas       |                          | 6/1/2021         | General SPC Scholarship                                                        |                                       |
| Maryjane J. Cardenas       |                          | 6/1/2021         | Challenger Center Program                                                      |                                       |
| Maryjane J. Cardenas       |                          | 6/1/2021         | General PAC Scholarship                                                        |                                       |
| Maryjane J. Cardenas       |                          | 6/1/2021         | General NLC Scholarship                                                        |                                       |
| Maryjane J. Cardenas       |                          | 6/1/2021         | General NVC Scholarship                                                        |                                       |
| Daisy L. Carmona           |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                                       |
| Setso M. Casares           |                          | 6/1/2021         | TACHE Scholarship                                                              |                                       |
| Phillip Casarez            |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                                       |
| Lydia M. Casas             |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                                       |
| Cynthia D. Casias          |                          | 6/1/2021         | Men Empowerment Network (MEN) Scholarship                                      |                                       |
| Miguel A. Castillo         |                          | 6/1/2021         | Annual Fund                                                                    |                                       |
| Elizabeth A. Ceballos      |                          | 6/1/2021         | Vista Food Pantry                                                              |                                       |
| Elizabeth A. Ceballos      |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                                       |
| Elizabeth A. Ceballos      |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                                       |
| Elizabeth A. Ceballos      |                          | 6/1/2021         | Jane Moser Drum Encouragement Program Fund                                     |                                       |
| Elizabeth A. Ceballos      |                          | 6/1/2021         | Angela de Hoyos Scholarship - Mexican American Studies Scholarship             |                                       |
| Scarlett R. Cena           |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                                       |
| Zak D. Cernoch             |                          | 6/1/2021         | Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship                    |                                       |
| Zak D. Cernoch             |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                                       |
| Brad S. Chandler           |                          | 6/1/2021         | Taylor & Ronda Chandler Math & Sciences Endowed Scholarship                    | Ronda M. Chandler,<br>Taylor Chandler |
| Bryan A. Chase             |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                                       |
| Bryan A. Chase             |                          | 6/1/2021         | Financial Literacy Program                                                     |                                       |
| Bryan A. Chase             |                          | 6/1/2021         | President's Unrestricted SPC                                                   |                                       |
| Bryan A. Chase             |                          | 6/1/2021         | Ruth Jones McClendon                                                           |                                       |
| Bryan A. Chase             |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                                       |
| Bryan A. Chase             |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                                       |
| Bryan A. Chase             |                          | 6/1/2021         | General SPC Scholarship                                                        |                                       |
| Emmett H. Cheever          |                          | 6/6/2021         | Hall and Pat Hammond Scholarship                                               |                                       |
| Helen E. Cheever           |                          | 6/6/2021         | Hall and Pat Hammond Scholarship                                               |                                       |
| Hope E. Cheever            |                          | 6/6/2021         | Hall and Pat Hammond Scholarship                                               |                                       |
| Susan E. Chinoransky       |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                                       |
| Virginia C. Cmointezfzbusy |                          | 6/1/2021         | NVC Personal Fitness Training Scholarship                                      |                                       |
| Laurie L. Coleman          |                          | 6/1/2021         | San Antonio College Future Teachers' Organization Scholarship                  |                                       |
| Grace L. Collett           |                          | 6/1/2021         | Scobee Education Center Programs                                               |                                       |
| Jacob P. Colunga           |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                                       |
| Jennifer D. Comedy-Holmes  |                          | 6/1/2021         | Vista Food Pantry                                                              |                                       |
| Jennifer D. Comedy-Holmes  |                          | 6/1/2021         | NVC Arts                                                                       |                                       |
| Jennifer D. Comedy-Holmes  |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                                       |
| Jennifer D. Comedy-Holmes  |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                                       |
| Esther M. Conejo           |                          | 6/1/2021         | Vista Food Pantry                                                              |                                       |
| Esther M. Conejo           |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                                       |
| Allan Conkling             |                          | 6/1/2021         | SPC President's Student Aid Fund                                               |                                       |
| Anonymous                  |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                                       |
| Anonymous                  |                          | 6/1/2021         | DREAMers Scholarship                                                           |                                       |
| Juan C. Contreras          |                          | 6/1/2021         | First Responders Academy-Formative Endowment                                   |                                       |
| Jessica A. Cooper          |                          | 6/1/2021         | St. Philip's College Nursing Education Department Faculty Memoriam Scholarship |                                       |
| Jessica A. Cooper          |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                                       |
| Joseph Coppola             |                          | 6/1/2021         | PAC SHARE Program                                                              |                                       |
| Belinda S. Corley          |                          | 6/1/2021         | PAC SHARE Program                                                              |                                       |
| Christina M. Cortez        |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                                       |
| Francisco Cortez           |                          | 6/1/2021         | Annual Fund                                                                    |                                       |
| Trina D. Cowan             |                          | 6/1/2021         | Psychology Department Scholarship                                              |                                       |
| Thomas R. Cox              |                          | 6/1/2021         | Rea & Barbara Hinrichs Endowed Scholarship Permanently Rest                    |                                       |
| Tiffany T. Cox             |                          | 6/1/2021         | Dr. Robert Zeigler Endowed Scholarship                                         |                                       |
| Tiffany T. Cox             |                          | 6/1/2021         | SAC Student Support Fund                                                       |                                       |
| Tiffany T. Cox             |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                                       |
| Tiffany T. Cox             |                          | 6/1/2021         | SAC Psychology Department Endowed Scholarship                                  |                                       |
| Tiffany T. Cox             |                          | 6/1/2021         | MESA Center Program                                                            |                                       |
| Tiffany T. Cox             |                          | 6/1/2021         | First Responders Academy-Formative Endowment                                   |                                       |
| Lloyd G. Crenwelge         |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                                       |
| Sharon A. Crockett-Ray     |                          | 6/1/2021         | San Antonio Ivy Educational Fund Inc. Scholarship                              |                                       |
| Tonya R. Crowley           |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                                       |
| Tonya R. Crowley           |                          | 6/1/2021         | SAC Student Support Fund                                                       |                                       |
| Clarissa J. Cruz           |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                                       |
| Jessica S. Cruz            |                          | 6/1/2021         | General SPC Scholarship                                                        |                                       |
| Jessica S. Cruz            |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                                       |

| <u>Donor Name</u>      | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                               | <u>Honor / Memorial Name</u> |
|------------------------|--------------------------|------------------|-----------------------------------------------------------------------|------------------------------|
| Jessica S. Cruz        |                          | 6/1/2021         | Financial Literacy Program                                            |                              |
| Micah Culpepper        |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Betty H. Cunningham    |                          | 6/1/2021         | NVC Alumni Program Support                                            |                              |
| Betty H. Cunningham    |                          | 6/1/2021         | Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship           |                              |
| Betty H. Cunningham    |                          | 6/1/2021         | NVC Arts                                                              |                              |
| Susan Cunningham       |                          | 6/1/2021         | Dr. Barbara Strain Memorial Scholarship                               |                              |
| Susan Cunningham       |                          | 6/1/2021         | Ron Lucke Speech & Drama Scholarship                                  |                              |
| Ruth A. Dalrymple      |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Ruth A. Dalrymple      |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Patrick F. Daniels     |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Bruce A. Davis         |                          | 6/1/2021         | President's Unrestricted SAC                                          |                              |
| Bruce A. Davis         |                          | 6/1/2021         | Dr. Robert Zeigler Endowed Scholarship                                |                              |
| Bruce A. Davis         |                          | 6/1/2021         | Tiana Spivey RTF Endowed Scholarship                                  |                              |
| Bruce A. Davis         |                          | 6/1/2021         | Fredric A. Weiss Memorial Scholarship                                 |                              |
| Bruce A. Davis         |                          | 6/1/2021         | Dr. Alice Johnson Children's Library                                  |                              |
| Bruce A. Davis         |                          | 6/1/2021         | David E Mrizek FORMATIVE Endowed Scholarship Fund                     |                              |
| Randall N. Dawson      |                          | 6/1/2021         | Developmental Math Fund                                               |                              |
| Randall N. Dawson      |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                         |                              |
| Randall N. Dawson      |                          | 6/1/2021         | General SPC Scholarship                                               |                              |
| Randall N. Dawson      |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Amber A. De La Garza   |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Pamela S. De La Garza  |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Pamela S. De La Garza  |                          | 6/1/2021         | NVC Faculty / Staff Scholarship                                       |                              |
| Pamela S. De La Garza  |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Leticia P. De La Rosa  |                          | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Elida T. De Leon       |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Elida T. De Leon       |                          | 6/1/2021         | General PAC Scholarship                                               |                              |
| Maria O. De Los Reyes  |                          | 6/1/2021         | SAC Women's Center GED Scholarship                                    |                              |
| Maria O. De Los Reyes  |                          | 6/1/2021         | President's Unrestricted SAC                                          |                              |
| Rosalind K. De Trevino |                          | 6/1/2021         | President's Unrestricted SAC                                          |                              |
| Rosalind K. De Trevino |                          | 6/1/2021         | Empowerment Center Program                                            |                              |
| Rosalind K. De Trevino |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Rachel Del Rio         |                          | 6/1/2021         | Student Emergency Fund                                                |                              |
| Nancy G. Delacerda     |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Nancy G. Delacerda     |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Nancy G. Delacerda     |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Nancy G. Delacerda     |                          | 6/1/2021         | NVC Arts                                                              |                              |
| Nancy G. Delacerda     |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Anna L. Delgado        |                          | 6/1/2021         | General SPC Scholarship                                               |                              |
| Anna L. Delgado        |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Anna L. Delgado        |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                         |                              |
| Chryssa D. Delgado     |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Vanessa A. Dermont     |                          | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| Vanessa A. Dermont     |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                 |                              |
| Vanessa A. Dermont     |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Edward Diaz            |                          | 6/1/2021         | SAC Student Support Fund                                              |                              |
| Mariana A. Diaz        |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Rebecca L. Dietz       |                          | 6/1/2021         | Black Student Alliance Scholarship                                    |                              |
| Rebecca L. Dietz       |                          | 6/1/2021         | SAC Student Support Fund                                              |                              |
| Rebecca L. Dietz       |                          | 6/1/2021         | Robert & Laura Fainter Endowed Scholarship                            |                              |
| Jaclyn G. Dinscore     |                          | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Jaclyn G. Dinscore     |                          | 6/1/2021         | General PAC Scholarship                                               |                              |
| Adriana Dominguez      |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Alicia D. Dominguez    |                          | 6/1/2021         | General SPC Scholarship                                               |                              |
| Katherine B. Doss      |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Tangila C. Dove        |                          | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| Tangila C. Dove        |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Tangila C. Dove        |                          | 6/1/2021         | E. F. "Smiley" & Sandra Williams Endowed Scholarship                  |                              |
| Cheryl A. Drake        |                          | 6/1/2021         | Employee Benevolence Fund                                             |                              |
| Roland C. DuBay        |                          | 6/3/2021         | Ashley Lynn Degerstrom Endowed Scholarship                            | Ashley L. Degerstrom         |
| Sheila R. Due          |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Pamela J. Dunagan      |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Paul S. Dunn           |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Yael H. Edrey          |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Yael H. Edrey          |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Yael H. Edrey          |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Yael H. Edrey          |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Jennifer L. Ellison    |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Jennifer L. Ellison    |                          | 6/1/2021         | General PAC Scholarship                                               |                              |
| Dawn L. Elmore         |                          | 6/1/2021         | James C. Elmore II Memorial Art Scholarship                           |                              |
| James C. Elmore        |                          | 6/1/2021         | James C. Elmore II Memorial Art Scholarship                           | James C. Elmore              |
| Rosalinda M. Encina    |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Rosalinda M. Encina    |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Rosalinda M. Encina    |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Rosalinda M. Encina    |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Anonymous              |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Anonymous              |                          | 6/1/2021         | Strategies for Success - Grant in Aid Scholarship                     |                              |
| Abel E. Enriquez Vega  |                          | 6/1/2021         | Jessica's Project                                                     |                              |
| Frances D. Ervin       |                          | 6/1/2021         | Student Emergency Fund                                                |                              |
| Lisa M. Erwin          |                          | 6/1/2021         | Alexandria Celene Brown Memorial Scholarship 6 2020                   |                              |
| Ana L. Escamilla       |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Anonymous              |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Anonymous              |                          | 6/1/2021         | Faculty Endowment Scholarship                                         |                              |
| Raquel Farias          |                          | 6/15/2021        | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Raquel Farias          |                          | 6/15/2021        | President's Unrestricted SPC                                          |                              |
| Richard H. Farias      |                          | 6/1/2021         | President's Unrestricted SAC                                          |                              |
| Richard H. Farias      |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Marie P. Feldmeier     |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Marie P. Feldmeier     |                          | 6/1/2021         | General SPC Scholarship                                               |                              |
| Anna Lisa Fernandez    |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Anna Lisa Fernandez    |                          | 6/1/2021         | OZUNA LRC Children's Library                                          |                              |
| Anna Lisa Fernandez    |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Anna Lisa Fernandez    |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                            |                              |
| Stacey A. Festger      |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Stacey A. Festger      |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Sandra M. Figueroa     |                          | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Daniel B. Flores       |                          | 6/1/2021         | Black Student Alliance Scholarship                                    |                              |
| Daniel B. Flores       |                          | 6/1/2021         | Disabled Student Program Fund                                         |                              |
| Georgia L. Flores      |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Georgia L. Flores      |                          | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| Jennifer L. Flores     |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Jorge R. Flores        |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Jorge R. Flores        |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Julieta Flores         |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Rose M. Flores         |                          | 6/1/2021         | Horticulture Scholarship                                              |                              |
| Ruben M. Flores        |                          | 6/1/2021         | Ruben P. Flores Endowed Scholarship                                   |                              |
| Ruben M. Flores        |                          | 6/1/2021         | Student Emergency Fund                                                |                              |
| Ruben M. Flores        |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Vanessa S. Flores      |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |

| <u>Donor Name</u>          | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                                        | <u>Honor / Memorial Name</u> |
|----------------------------|--------------------------|------------------|--------------------------------------------------------------------------------|------------------------------|
| Maria S. Flores-Chase      |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Maria S. Flores-Chase      |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                          |                              |
| Maria S. Flores-Chase      |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                              |
| Maria S. Flores-Chase      |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Maria S. Flores-Chase      |                          | 6/1/2021         | Beta Sigma Delta Chapter Endowed Scholarship Permanently Restricted            |                              |
| Melissa Flores-Valencia    |                          | 6/1/2021         | Women in Transition Scholarship                                                |                              |
| Patrick R. Fontenot        |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Yvonne T. Forey            |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Yvonne T. Forey            |                          | 6/1/2021         | Faculty Staff Memorial Scholarship PAC                                         |                              |
| Yvonne T. Forey            |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                                     |                              |
| Yvonne T. Forey            |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Carolyn A. Foster          |                          | 6/1/2021         | Child Care Center                                                              |                              |
| Carolyn A. Foster          |                          | 6/1/2021         | Black Student Alliance Scholarship                                             |                              |
| Jeffrey W. French          |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Jeffrey W. French          |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Jeffrey W. French          |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Karl R. Frey               |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                              |
| Pamela M. Frias            |                          | 6/1/2021         | SAC Student Support Fund                                                       |                              |
| Russell J. Frohardt        |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Russell J. Frohardt        |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Russell J. Frohardt        |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Russell J. Frohardt        |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Russell J. Frohardt        |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Lawrence A. Gable          |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Lawrence A. Gable          |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Lawrence A. Gable          |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Lawrence A. Gable          |                          | 6/1/2021         | VOTC Veterans Outreach & Transition Center Program                             |                              |
| Lawrence A. Gable          |                          | 6/1/2021         | President's Unrestricted SPC                                                   |                              |
| Deborah L. Gaitan          |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Deborah L. Gaitan          |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Deborah L. Gaitan          |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Deborah L. Gaitan          |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Cristela C. Garcia         |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Diana O. Garcia            |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Mauricio Garcia            |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Mauricio Garcia            |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Migdalia Garcia            |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Migdalia Garcia            |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Migdalia Garcia            |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Migdalia Garcia            |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Ofelia B. Garcia           |                          | 6/1/2021         | DREAMers Scholarship                                                           |                              |
| Anonymous                  |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                          |                              |
| Anonymous                  |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Bridgette A. Garza         |                          | 6/1/2021         | AlamoFROMISE Scholarship                                                       |                              |
| Bridgette A. Garza         |                          | 6/1/2021         | General Foundation Scholarship Fund                                            |                              |
| Diann Garza                |                          | 6/1/2021         | St. Philip's College Nursing Education Department Faculty Memoriam Scholarship |                              |
| Linda T. Garza             |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Robert L. Garza            |                          | 6/1/2021         | President's Unrestricted PAC                                                   |                              |
| Sandra D. Garza            |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Amy S. Gates               |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Amy S. Gates               |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Amy S. Gates               |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Pamela D. Gauna            |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Pamela D. Gauna            |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                          |                              |
| Pamela D. Gauna            |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Leslie B. Germer           |                          | 6/1/2021         | NLC Veteran's Center                                                           |                              |
| Leslie B. Germer           |                          | 6/1/2021         | NLC College Mentoring Program                                                  |                              |
| Leslie B. Germer           |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Elizabeth R. Ginn          |                          | 6/1/2021         | Jason DeLecour Endowed Scholarship for International Studies                   |                              |
| Dennis J. Gittinger        |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Deretha R. Goforth         |                          | 6/1/2021         | William C. Davis Endowed Scholarship                                           |                              |
| Cressida Goloby            |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Josephine Gonzales         |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Steven E. Gonzales         |                          | 6/1/2021         | Debra A. Morgan Endowed Scholarship Permanently Restricted                     |                              |
| Steven E. Gonzales         |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Steven E. Gonzales         |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Steven E. Gonzales         |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Steven E. Gonzales         |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Erron Y. Gonzalez          |                          | 6/1/2021         | PAC Matching Fund                                                              |                              |
| Laura M. Gonzalez          |                          | 6/1/2021         | Mary A. Kunz and Jack G. Kline Endowed Scholarship                             |                              |
| Sandra Gonzalez            |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Amanda M. Gorrell          |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Amanda M. Gorrell          |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Karen D. Gottfried         |                          | 6/1/2021         | Foundation General Endowment                                                   |                              |
| Debra J. Gray-Pruitt       |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Greater River Technologies | David A. Wood            | 6/16/2021        | Interim Program                                                                |                              |
| Greehey Family Foundation  |                          | 6/10/2021        | Greehey Family Foundation Endowed Scholarship                                  |                              |
| Greehey Family Foundation  |                          | 6/10/2021        | Emergency Grant Fund Program                                                   |                              |
| Barbara A. Grewe           |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Barbara A. Griest-Devora   |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Geraldo R. Guerra          |                          | 6/1/2021         | Men Empowerment Network (MEN) Scholarship                                      |                              |
| Gloria M. Guerra           |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Gloria M. Guerra           |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Gloria M. Guerra           |                          | 6/1/2021         | St. Philip's College Nursing Education Department Faculty Memoriam Scholarship |                              |
| Gloria M. Guerra           |                          | 6/1/2021         | Jessica's Project                                                              |                              |
| Yalitza P. Guerra          |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Yalitza P. Guerra          |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Yalitza P. Guerra          |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Melissa A. Guerrero        |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Melissa A. Guerrero        |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Russell Guerrero           |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Vicente Guillot            |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Vicente Guillot            |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Marsha P. Hall             |                          | 6/1/2021         | President's Unrestricted SPC                                                   |                              |
| Marsha P. Hall             |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Marsha P. Hall             |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Sabrina I. Hammel          |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Sabrina I. Hammel          |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Sabrina I. Hammel          |                          | 6/1/2021         | Beta Sigma Delta Chapter Endowed Scholarship Permanently Restricted            |                              |
| Lacy Hampton               |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Lacy Hampton               |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Lacy Hampton               |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Caroline V. Haring         |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Konnie A. Harper           |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Konnie A. Harper           |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Konnie A. Harper           |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |

| <u>Donor Name</u>          | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                                       | <u>Honor / Memorial Name</u> |
|----------------------------|--------------------------|------------------|-------------------------------------------------------------------------------|------------------------------|
| Konnie A. Harper           |                          | 6/1/2021         | Alamo Area Hospitality Association Endowed Scholarship Permanently Restricted |                              |
| Christopher R. Harrison    |                          | 6/1/2021         | Vista Food Pantry                                                             |                              |
| Christopher R. Harrison    |                          | 6/1/2021         | Faculty Senate Endowed Scholarship                                            |                              |
| Christopher R. Harrison    |                          | 6/1/2021         | Vista Food Pantry                                                             |                              |
| Shawn W. Harward           |                          | 6/1/2021         | NVC Digital Media Student Program Support                                     |                              |
| Shawn W. Harward           |                          | 6/1/2021         | Jack Stone Endowed Music Scholarship                                          |                              |
| Shawn W. Harward           |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                           |                              |
| Shawn W. Harward           |                          | 6/1/2021         | Anthony Chalkley Endowed Scholarship                                          |                              |
| E. A. Harwin               |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Timothy P. Hedgepeth       |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Timothy P. Hedgepeth       |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                |                              |
| Joseph D. Hernandez        |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)         |                              |
| Joseph D. Hernandez        |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Marilyn Hernandez          |                          | 6/1/2021         | Employee Benevolence Fund                                                     |                              |
| Marilyn Hernandez          |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                                    |                              |
| Olivia Hernandez           |                          | 6/1/2021         | Annual Fund                                                                   |                              |
| Maria Hernandez Ferrier    |                          | 6/1/2021         | Annual Fund                                                                   |                              |
| Diane C. Hester            |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)         |                              |
| Diane C. Hester            |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                 |                              |
| Carolyn J. Hilton          |                          | 6/1/2021         | Rea & Barbara Hinrichs Endowed Scholarship Permanently Rest                   |                              |
| Jennifer R. Huebenthal     |                          | 6/1/2021         | Upward Bound Bridge Scholarship                                               |                              |
| Jennifer R. Huebenthal     |                          | 6/1/2021         | PAC SHARE Program                                                             |                              |
| Jennifer R. Huebenthal     |                          | 6/1/2021         | General PAC Scholarship                                                       |                              |
| Jessica Humann             |                          | 6/1/2021         | President's Unrestricted PAC                                                  |                              |
| Jessica Humann             |                          | 6/1/2021         | General PAC Scholarship                                                       |                              |
| Baldomero Ibarra           |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Leroy Ibarra               |                          | 6/1/2021         | PAC SHARE Program                                                             |                              |
| Leroy Ibarra               |                          | 6/1/2021         | General PAC Scholarship                                                       |                              |
| Impetus Foundation         |                          | 6/16/2021        | AlamoPROMISE Scholarship                                                      |                              |
| Impetus Foundation         | Gambrinus Company        |                  |                                                                               |                              |
|                            | Gambrinus Company        | 6/16/2021        | AlamoPROMISE Endowment Scholarship Permanently Restricted                     |                              |
| Leticia C. Inocencio       |                          | 6/1/2021         | PAC SHARE Program                                                             |                              |
| Leticia C. Inocencio       |                          | 6/1/2021         | President's Unrestricted PAC                                                  |                              |
| Leticia C. Inocencio       |                          | 6/1/2021         | General PAC Scholarship                                                       |                              |
| Adrian Jackson             |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)         |                              |
| Adrian Jackson             |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Adrian Jackson             |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                     |                              |
| John T. Jacobs             |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                         |                              |
| John T. Jacobs             |                          | 6/1/2021         | Nighthawk Nest Program                                                        |                              |
| Elaine D. Jansky           |                          | 6/1/2021         | Vista Food Pantry                                                             |                              |
| Elaine D. Jansky           |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Gina M. Jasso              |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Shannon K. Johns           |                          | 6/1/2021         | VOTC Veterans Outreach & Transition Center Program                            |                              |
| Shannon K. Johns           |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Shannon K. Johns           |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)         |                              |
| George H. Johnson          |                          | 6/1/2021         | President's Unrestricted SPC                                                  |                              |
| Timothy A. Jones           |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Tonya Jones                |                          | 6/1/2021         | Jessica's Project                                                             |                              |
| Tonya Jones                |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Tonya Jones                |                          | 6/1/2021         | Eva K Fort Scholarship for Nursing                                            |                              |
| Tonya Jones                |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                     |                              |
| Allison Joubert            |                          | 6/1/2021         | President's Unrestricted SPC                                                  |                              |
| Allison Joubert            |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)         |                              |
| Allison Joubert            |                          | 6/1/2021         | Jessica's Project                                                             |                              |
| Susan G. Kazen             |                          | 6/1/2021         | Faculty Endowment Scholarship                                                 |                              |
| Susan G. Kazen             |                          | 6/1/2021         | Nighthawk Nest Program                                                        |                              |
| Darcy A. Keene             |                          | 6/1/2021         | Vista Food Pantry                                                             |                              |
| Darcy A. Keene             |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Darcy A. Keene             |                          | 6/1/2021         | MAS Scholarship                                                               |                              |
| Darcy A. Keene             |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                           |                              |
| Kevin Ann Kelsmark         |                          | 6/1/2021         | Annual Fund                                                                   |                              |
| Diana C. Kersey            |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Suraya Khan                |                          | 6/1/2021         | President's Unrestricted SAC                                                  |                              |
| Suraya Khan                |                          | 6/1/2021         | Dr. Robert Zeigler Endowed Scholarship                                        |                              |
| Suraya Khan                |                          | 6/1/2021         | Disabled Student Program Fund                                                 |                              |
| Suraya Khan                |                          | 6/1/2021         | Daniel W. Stevens Endowed Memorial Scholarship                                |                              |
| Suraya Khan                |                          | 6/1/2021         | Catherine H. Powell Endowed Scholarship Permanent                             |                              |
| Suraya Khan                |                          | 6/1/2021         | Black Student Alliance Scholarship                                            |                              |
| Suraya Khan                |                          | 6/1/2021         | Ann Richards Endowed Scholarship for Women                                    |                              |
| Felicia King               |                          | 6/1/2021         | Vista Food Pantry                                                             |                              |
| Felicia King               |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                           |                              |
| Gary F. King               |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Gary F. King               |                          | 6/1/2021         | Foundation General Endowment                                                  |                              |
| Julie Kirkland-Poirier     |                          | 6/1/2021         | President's Unrestricted NLC                                                  |                              |
| Anonymous                  |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)         |                              |
| Anonymous                  |                          | 6/1/2021         | President's Unrestricted SPC                                                  |                              |
| Conrad D. Krueger          |                          | 6/1/2021         | President's Unrestricted SAC                                                  |                              |
| Anna M. Kuwamura           |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                                    |                              |
| Anna M. Kuwamura           |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                      |                              |
| Caroline Kuyumcuoglu       |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Caroline Kuyumcuoglu       |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                           |                              |
| Patricia A. Lamson         |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)         |                              |
| Patricia A. Lamson         |                          | 6/1/2021         | General SPC Scholarship                                                       |                              |
| Patricia A. Lamson         |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                 |                              |
| Patricia A. Lamson         |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                     |                              |
| Anonymous                  |                          | 6/1/2021         | Annual Fund                                                                   |                              |
| George R. Laughhead        |                          | 6/1/2021         | Foundation General Endowment                                                  |                              |
| Teresa M. Laughlin-Hopwood |                          | 6/1/2021         | Developmental Math Fund                                                       |                              |
| Teresa M. Laughlin-Hopwood |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                     |                              |
| Teresa M. Laughlin-Hopwood |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                 |                              |
| Laura A. Lawrence          |                          | 6/1/2021         | General NVC Scholarship                                                       |                              |
| Wesley B. Lay              |                          | 6/1/2021         | STEM SPC Scholarship                                                          |                              |
| Jonathan A. Lee            |                          | 6/1/2021         | Dr. Robert Zeigler Endowed Scholarship                                        |                              |
| Minkyung Lee               |                          | 6/1/2021         | Jack Stone Endowed Music Scholarship                                          |                              |
| Patrick R. Lee             |                          | 6/1/2021         | General PAC Scholarship                                                       |                              |
| Juanita I. Lewis           |                          | 6/1/2021         | President's Unrestricted SAC                                                  |                              |
| Neil E. Lewis              |                          | 6/1/2021         | Library Media Center NVC                                                      |                              |
| Neil E. Lewis              |                          | 6/1/2021         | NVC Arts                                                                      |                              |
| Neil E. Lewis              |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                |                              |
| Adena W. Loston            |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                     |                              |
| Stella Lovato              |                          | 6/1/2021         | President's Unrestricted SAC                                                  |                              |
| Stella Lovato              |                          | 6/1/2021         | Challenger Center Program                                                     |                              |
| Stella Lovato              |                          | 6/1/2021         | Child Care Center                                                             |                              |
| Donald R. Lucas            |                          | 6/1/2021         | Psychology Department Scholarship                                             |                              |
| Jacqueline Lucero          |                          | 6/1/2021         | Annual Fund                                                                   |                              |
| Alexandro M. Luna          |                          | 6/1/2021         | General PAC Scholarship                                                       |                              |
| Alexandro M. Luna          |                          | 6/1/2021         | PAC SHARE Program                                                             |                              |



| <u>Donor Name</u>           | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                                        | <u>Honor / Memorial Name</u> |
|-----------------------------|--------------------------|------------------|--------------------------------------------------------------------------------|------------------------------|
| Robin L. Lund               |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Sabrina D. Macal-Polasek    |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Sabrina D. Macal-Polasek    |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Paul A. Machen              |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Ignacio R. Magaloni         |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Ignacio R. Magaloni         |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Ignacio R. Magaloni         |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Ignacio R. Magaloni         |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Ignacio R. Magaloni         |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Ignacio R. Magaloni         |                          | 6/1/2021         | Dennis Gittinger Endowed Scholarship for Mathematics                           |                              |
| Cindy L. Magruder           |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Michele L. Maldonado        |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Gerald F. Manahan           |                          | 6/1/2021         | Dr. Alice Johnson Children's Library                                           |                              |
| Loretta B. Manning          |                          | 6/1/2021         | Janet H. Rangel Memorial Scholarship                                           |                              |
| Jonathan R. Marin           |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Viviane Marioneaux-Maguire  |                          | 6/1/2021         | NVC Digital Media Student Program Support                                      |                              |
| Viviane Marioneaux-Maguire  |                          | 6/1/2021         | Debra A. Morgan Endowed Scholarship Permanently Restricted                     |                              |
| Deiliah L. Marquez          |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Deiliah L. Marquez          |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                                     |                              |
| Deiliah L. Marquez          |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Martha-Ellen Tye Foundation |                          | 6/21/2021        | Martha Ellen Tye Foundation Scholarship                                        |                              |
| Deborah M. Martin           |                          | 6/23/2021        | General PAC Scholarship                                                        |                              |
| Deborah M. Martin           |                          | 6/2/2021         | David E Mrizek FORMATIVE Endowed Scholarship Fund                              | Ann Mrizek, David E. Mrizek  |
| Deborah M. Martin           |                          | 6/1/2021         | ECO-Centro Program                                                             |                              |
| Deborah M. Martin           |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Deborah M. Martin           |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                          |                              |
| Deborah M. Martin           |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| John F. Martin              |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| John F. Martin              |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Valerie Martinez            |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Holly L. Matthews           |                          | 6/1/2021         | AIA San Antonio Architecture Endowed Scholarship                               |                              |
| Holly L. Matthews           |                          | 6/1/2021         | Phi Theta Kappa Food Pantry                                                    |                              |
| Holly L. Matthews           |                          | 6/1/2021         | Black Student Alliance Scholarship                                             |                              |
| Sarah B. May                |                          | 6/1/2021         | Jack Stone Award for New Music                                                 |                              |
| Sam H. McCall               |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Sam H. McCall               |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Sam H. McCall               |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Sam H. McCall               |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Sam H. McCall               |                          | 6/1/2021         | St. Philip's College Nursing Education Department Faculty Memoriam Scholarship |                              |
| Thomas N. McCrary           |                          | 6/1/2021         | James C. Elmore II Memorial Art Scholarship                                    |                              |
| Lisa K. McDaniel            |                          | 6/1/2021         | Psychology Department Scholarship                                              |                              |
| Michael E. McDowell         |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                              |
| Fiona M. McWilliam          |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Fiona M. McWilliam          |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Fiona M. McWilliam          |                          | 6/1/2021         | General NVC Scholarship                                                        |                              |
| Gina L. Mealey              |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Gina L. Mealey              |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                              |
| Gina L. Mealey              |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Melissa J. Medellin         |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Melissa J. Medellin         |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                                     |                              |
| Melissa J. Medellin         |                          | 6/1/2021         | President's Unrestricted PAC                                                   |                              |
| Melissa J. Medellin         |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Danielle E. Medina          |                          | 6/1/2021         | Angela de Hoyos Scholarship - Mexican American Studies Scholarship             |                              |
| Danielle E. Medina          |                          | 6/1/2021         | Conjunto Music Program                                                         |                              |
| Danielle E. Medina          |                          | 6/1/2021         | Juan Ortiz Mariachi Academy Scholarship                                        |                              |
| Susan E. Medina             |                          | 6/1/2021         | SPC Alumni Association Scholarship                                             |                              |
| Susan E. Medina             |                          | 6/1/2021         | Developmental Math Fund                                                        |                              |
| Susan E. Medina             |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Susan E. Medina             |                          | 6/1/2021         | Dr. Lanier Byrd Endowed Scholarship                                            |                              |
| Susan E. Medina             |                          | 6/1/2021         | Financial Literacy Program                                                     |                              |
| Jennifer L. Mejia           |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Jennifer L. Mejia           |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Jennifer L. Mejia           |                          | 6/1/2021         | Student Emergency Fund                                                         |                              |
| Jennifer L. Mejia           |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                                     |                              |
| Jennifer L. Mejia           |                          | 6/1/2021         | President's Unrestricted PAC                                                   |                              |
| Cynthia Mendiola-Perez      |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Cynthia Mendiola-Perez      |                          | 6/1/2021         | General Foundation Scholarship Fund                                            |                              |
| Cynthia Mendiola-Perez      |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Laura R. Mery               |                          | 6/1/2021         | Adjunct Faculty Council Gift Fund                                              |                              |
| Laura R. Mery               |                          | 6/1/2021         | Bob and Mary Zeigler Adjunct Professional Development Fund                     |                              |
| Laura R. Mery               |                          | 6/1/2021         | Challenger Center Program                                                      |                              |
| Erica N. Meza               |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Kathryn J. Miller           |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Stephen D. Minor            |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Erin S. Miranda             |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Erin S. Miranda             |                          | 6/1/2021         | Student Emergency Fund                                                         |                              |
| Anonymous                   |                          | 6/1/2021         | Developmental Math Fund                                                        |                              |
| Joy R. Moczygemba           |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Sitakanta Mohanty           |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Suzel M. Molina             |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Melissa Monroe-Young        |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Melissa Monroe-Young        |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Anonymous                   |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Anonymous                   |                          | 6/1/2021         | General NLC Scholarship                                                        |                              |
| Joshua H. Moran             |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Chad Mueller                |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Chad Mueller                |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Chad Mueller                |                          | 6/1/2021         | General NVC Scholarship                                                        |                              |
| Minerva Muniz               |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Minerva Muniz               |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Erica M. Munoz              |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                                     |                              |
| Mandy A. Munoz              |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Thomas Y. Murguia           |                          | 6/1/2021         | Raul S. Murguia Presidential Honors Endowed Scholarship Permanently Restricted |                              |
| Thomas Y. Murguia           |                          | 6/1/2021         | Roger B. Bailey Endowed Memorial Scholarship                                   |                              |
| Prakash N. Nair             |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Esmeralda G. Nandin         |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Stella Nanez                |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| Horace D. Nash              |                          | 6/7/2021         | Scobee Education Center Programs                                               |                              |
| Network For Good            |                          | 6/15/2021        | Annual Fund                                                                    | Kenneth D. Hairgrove         |
| Lori Nicholas               |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Lori Nicholas               |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Paul J. Northway            |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Paul J. Northway            |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Bruce E. Norton             |                          | 6/1/2021         | Dr. Robert Zeigler Endowed Scholarship                                         |                              |
| Christian C. Nunnelee       |                          | 6/1/2021         | Professional Aviation Maintenance Scholarship                                  |                              |
| Rhonda M. O'Cana            |                          | 6/1/2021         | President's Unrestricted PAC                                                   |                              |

| <u>Donor Name</u>           | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                               | <u>Honor / Memorial Name</u> |
|-----------------------------|--------------------------|------------------|-----------------------------------------------------------------------|------------------------------|
| Rhonda M. O'Cana            |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Rhonda M. O'Cana            |                          | 6/1/2021         | General PAC Scholarship                                               |                              |
| Maria Catherine A. Obien    |                          | 6/1/2021         | Debra A. Morgan Endowed Scholarship Permanently Restricted            |                              |
| Maria Catherine A. Obien    |                          | 6/1/2021         | Dennis Gittinger Endowed Scholarship for Mathematics                  |                              |
| Maria Catherine A. Obien    |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Eida A. Olvera              |                          | 6/1/2021         | Women in Transition Scholarship                                       |                              |
| Sofia M. Ongay              |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Sofia M. Ongay              |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Sofia M. Ongay              |                          | 6/1/2021         | NVC Arts                                                              |                              |
| Sofia M. Ongay              |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Vanessa A. Onofre-Chavarria |                          | 6/1/2021         | Janet H. Rangel Memorial Scholarship                                  |                              |
| Vanessa A. Onofre-Chavarria |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Juan M. Oretga              |                          | 6/1/2021         | Kendra Ann Ward Music Endowed Scholarship                             |                              |
| John Orona                  |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| John Orona                  |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Adam O. Oroscoordriguez     |                          | 6/1/2021         | Faculty Staff Memorial Scholarship PAC                                |                              |
| Adam O. Oroscoordriguez     |                          | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Anonymous                   |                          | 6/1/2021         | President's Unrestricted SPC                                          |                              |
| David J. Ortega             |                          | 6/1/2021         | MESA Center Program                                                   |                              |
| Petra R. Ortega             |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Paulina H. Ortiz            |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Paulina H. Ortiz            |                          | 6/1/2021         | Jason DeLecour Endowed Scholarship for International Studies          |                              |
| Craig M. Overmiller         |                          | 6/1/2021         | CPS Energy-OCI Solar Power Renewable Energy Scholarship               |                              |
| William P. Oxford           |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                            |                              |
| Blanca E. Padilla           |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Rosanna Padron              |                          | 6/1/2021         | General PAC Scholarship                                               |                              |
| Rosanna Padron              |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                            |                              |
| Rosanna Padron              |                          | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Rosanna Padron              |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Anonymous                   |                          | 6/1/2021         | NVC Endowed Scholarship for Business Students Permanently Restricted  |                              |
| Anonymous                   |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Anonymous                   |                          | 6/1/2021         | Student Emergency Fund                                                |                              |
| Jennifer M. Parrott         |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Josafat Pereyra             |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Antony Perez                |                          | 6/1/2021         | President's Unrestricted SAC                                          |                              |
| Anonymous                   |                          | 6/1/2021         | Child Care Center                                                     |                              |
| Tammy L. Perez              |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Tammy L. Perez              |                          | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| Johnathan Peterson          |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Linda H. Peterson           |                          | 6/1/2021         | Ken Veatch DPMA Scholarship                                           |                              |
| Anonymous                   |                          | 6/15/2021        | AlamoPROMISE Scholarship                                              |                              |
| Tashina E. Pina             |                          | 6/1/2021         | Economic & Workforce Development Program Fund                         |                              |
| Anonymous                   |                          | 6/1/2021         | Employee Benevolence Fund                                             |                              |
| Anonymous                   |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Anonymous                   |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Nakia Pope                  |                          | 6/1/2021         | NVC Study Stateside Program Support                                   |                              |
| Nakia Pope                  |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Nakia Pope                  |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Nakia Pope                  |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Daniel T. Powell            |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Daniel T. Powell            |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Daniel T. Powell            |                          | 6/1/2021         | NVC Arts                                                              |                              |
| Daniel T. Powell            |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Aaron E. Prado              |                          | 6/1/2021         | President's Unrestricted NVC                                          |                              |
| Thomas G. Pressly           |                          | 6/1/2021         | Dennis Gittinger Endowed Scholarship for Mathematics                  |                              |
| Mark T. Price               |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Amy J. Quesenberry          |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                         |                              |
| Johnnie J. Quiles           |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                         |                              |
| Johnnie J. Quiles           |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Johnnie J. Quiles           |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Johnnie J. Quiles           |                          | 6/1/2021         | Student Engagement Scholarship SPC                                    |                              |
| Laura A. Quintanilla        |                          | 6/1/2021         | MAS Scholarship                                                       |                              |
| Laura A. Quintanilla        |                          | 6/1/2021         | NVC Arts                                                              |                              |
| Laura A. Quintanilla        |                          | 6/1/2021         | Vista Food Pantry                                                     |                              |
| George A. Railey            |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Mary C. Ramirez             |                          | 6/1/2021         | Student Emergency Fund                                                |                              |
| Paul R. Ramirez             |                          | 6/1/2021         | Juan Ortiz Mariachi Academy Scholarship                               |                              |
| Paul R. Ramirez             |                          | 6/1/2021         | Mariachi Connection Scholarship PAC                                   |                              |
| Paul R. Ramirez             |                          | 6/1/2021         | Palo Alto Alumni Y Amigos Association Scholarship                     |                              |
| Paul R. Ramirez             |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Diana M. Rangel             |                          | 6/1/2021         | General PAC Scholarship                                               |                              |
| Diana M. Rangel             |                          | 6/1/2021         | PAC Adult Learning Academy GED Scholarship                            |                              |
| Diana M. Rangel             |                          | 6/1/2021         | Faculty Staff Memorial Scholarship PAC                                |                              |
| Diana M. Rangel             |                          | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Diana M. Rangel             |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Gabriela C. Rangel          |                          | 6/1/2021         | TACHE Scholarship                                                     |                              |
| Gabriela C. Rangel          |                          | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Gabriela C. Rangel          |                          | 6/1/2021         | DREAMers Scholarship                                                  |                              |
| San Juanita Rangel          |                          | 6/1/2021         | DREAMers Scholarship                                                  |                              |
| John M. Raymond             |                          | 6/1/2021         | Rea & Barbara Hinrichs Endowed Scholarship Permanently Rest           |                              |
| Linda A. Reeves             |                          | 6/1/2021         | DREAMers Scholarship                                                  |                              |
| Linda A. Reeves             |                          | 6/1/2021         | Student Emergency Fund                                                |                              |
| Veronica I. Reyes           |                          | 6/1/2021         | Annual Fund                                                           |                              |
| Veronica I. Reyes           |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Veronica I. Reyes           |                          | 6/1/2021         | Employee Benevolence Fund                                             |                              |
| Veronica I. Reyes           |                          | 6/1/2021         | General Foundation Scholarship Fund                                   |                              |
| Veronica I. Reyes           |                          | 6/1/2021         | Joe & Josie Garcia Scholarship                                        |                              |
| Veronica I. Reyes           |                          | 6/1/2021         | Chancellor's Circle of Excellence Fund                                |                              |
| Chastity Richmond           |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Chastity Richmond           |                          | 6/1/2021         | Experiential Learning Program                                         |                              |
| Chastity Richmond           |                          | 6/1/2021         | NLC College Mentoring Program                                         |                              |
| Chastity Richmond           |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Joe G. Ricondo              |                          | 6/1/2021         | STEM SPC Scholarship                                                  |                              |
| Daniel E. Riley             |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Daniel E. Riley             |                          | 6/1/2021         | President's Unrestricted SPC                                          |                              |
| Daniel E. Riley             |                          | 6/1/2021         | Community of Automotive Professionals                                 |                              |
| Daniel E. Riley             |                          | 6/1/2021         | ECO-Centro Program                                                    |                              |
| Dyhanara Y. Rios            |                          | 6/1/2021         | President's Unrestricted SAC                                          |                              |
| Jennifer A. Riske           |                          | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Linda G. Rivas              |                          | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Jennifer M. Rivera          |                          | 6/1/2021         | PAC Adult Learning Academy GED Fundraiser                             |                              |
| Cassandra Rocha             |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Frances L. Rocha            |                          | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Angela M. Rodriguez         |                          | 6/1/2021         | SAC Radio/Television Scholarship                                      |                              |
| Angela M. Rodriguez         |                          | 6/1/2021         | Fredric A. Weiss Memorial Scholarship                                 |                              |
| Angela M. Rodriguez         |                          | 6/1/2021         | SAC Student Support Fund                                              |                              |
| Estephani M. Rodriguez      |                          | 6/1/2021         | Dr. Eduardo I. Conrado International Scholarship                      |                              |
| Estephani M. Rodriguez      |                          | 6/1/2021         | DREAMers Scholarship                                                  |                              |
| Estephani M. Rodriguez      |                          | 6/1/2021         | Economic & Workforce Development Program Fund                         |                              |

| <u>Donor Name</u>                        | <u>Soft Credit Donor</u>       | <u>Gift Date</u> | <u>Fund Description</u>                                               | <u>Honor / Memorial Name</u> |
|------------------------------------------|--------------------------------|------------------|-----------------------------------------------------------------------|------------------------------|
| Estephani M. Rodriguez                   |                                | 6/1/2021         | Employee Benevolence Fund                                             |                              |
| Marco A. Rodriguez                       |                                | 6/1/2021         | Foundation General Endowment                                          |                              |
| Alexa Saavedra                           |                                | 6/1/2021         | General SPC Scholarship                                               |                              |
| Mecca M. Salahuddin                      |                                | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                         |                              |
| Mecca M. Salahuddin                      |                                | 6/1/2021         | Student Emergency Fund                                                |                              |
| Fernando Salas                           |                                | 6/1/2021         | General PAC Scholarship                                               |                              |
| Juan F. Salinas                          |                                | 6/1/2021         | Tourism, Hospitality, Culinary Arts (THCA) Scholarship                |                              |
| Laura B. Sanchez                         |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Laura B. Sanchez                         |                                | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| Patricia A. Sanchez Gorentz              |                                | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| James L. Satchell                        |                                | 6/1/2021         | General SPC Scholarship                                               |                              |
| Adam G. Saucedo                          |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Adam G. Saucedo                          |                                | 6/1/2021         | General NLC Scholarship                                               |                              |
| Jennifer L. Scheidt                      |                                | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Jennifer L. Scheidt                      |                                | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Anonymous                                |                                | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Anonymous                                |                                | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Anonymous                                |                                | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Schwab Charitable Fund                   | Edward Day, Luz E. Day         | 6/11/2021        | Fabulous GED Brunch Event                                             |                              |
| Sanjuanita C. Scott                      |                                | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Sanjuanita C. Scott                      |                                | 6/1/2021         | MAS Scholarship                                                       |                              |
| Sanjuanita C. Scott                      |                                | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Alma Segovia                             |                                | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Mary M. Segovia                          |                                | 6/1/2021         | Hall and Pat Hammond Scholarship                                      |                              |
| Cassandra V. Segura                      |                                | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Jennifer Senia                           |                                | 6/1/2021         | Annual Fund                                                           |                              |
| Jennifer Senia                           |                                | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Luis D. Sevilla                          |                                | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Erin L. Sherman                          |                                | 6/1/2021         | Joan Osborne Memorial Scholarship                                     |                              |
| Erin L. Sherman                          |                                | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Erin L. Sherman                          |                                | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Erin L. Sherman                          |                                | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Erin L. Sherman                          |                                | 6/1/2021         | MAS Scholarship                                                       |                              |
| Erin L. Sherman                          |                                | 6/1/2021         | NVC Arts                                                              |                              |
| Loretta E. Sibley                        |                                | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Loretta E. Sibley                        |                                | 6/1/2021         | Tourism, Hospitality, Culinary Arts (THCA) Scholarship                |                              |
| Loretta E. Sibley                        |                                | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Zhennia R. Silverman                     |                                | 6/14/2021        | Marie Rocamontes Henriquez International Program Endowed Program      | Marie Rocamontes Henriquez   |
| Zhennia R. Silverman                     |                                | 6/29/2021        | Permanently Restricted                                                |                              |
|                                          |                                |                  | Marie Rocamontes Henriquez International Program Endowed Program      | Marie Rocamontes Henriquez   |
|                                          |                                |                  | Permanently Restricted                                                |                              |
| Theresa A. Sinclair                      |                                | 6/1/2021         | Norma L. Ziegler Memorial Endowed Scholarship                         |                              |
| Andrea M. Smith                          |                                | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Barbara J. Smith                         |                                | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| Barbara J. Smith                         |                                | 6/1/2021         | General NLC Scholarship                                               |                              |
| Barbara J. Smith                         |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Diane E. Snyder                          |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Diane E. Snyder                          |                                | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Diane E. Snyder                          |                                | 6/1/2021         | PAC SHARE Program                                                     |                              |
| Diane E. Snyder                          |                                | 6/1/2021         | SAC Student Support Fund                                              |                              |
| Diane E. Snyder                          |                                | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Brandi Solar                             |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Desiree Solis                            |                                | 6/1/2021         | General PAC Scholarship                                               |                              |
| Valerie C. Sommerville                   |                                | 6/1/2021         | NVC Arts                                                              |                              |
| Jaime Sosa                               |                                | 6/1/2021         | President's Unrestricted SPC                                          |                              |
| Meagan Sovine                            |                                | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity) |                              |
| Cindy M. Sullivan                        |                                | 6/1/2021         | Annual Fund                                                           |                              |
| Joseph P. Talkington                     |                                | 6/1/2021         | Annual Fund                                                           |                              |
| Joseph P. Talkington                     |                                | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Target Corporation                       | Anonymous                      | 6/8/2021         | Annual Fund                                                           |                              |
| Thomas M. Taylor                         |                                | 6/1/2021         | Lynne Dean Endowed Scholarship                                        |                              |
| Thomas M. Taylor                         |                                | 6/1/2021         | Vista Food Pantry                                                     |                              |
| Anonymous                                |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Anonymous                                |                                | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| John R. Thomas                           |                                | 6/1/2021         | General NLC Scholarship                                               |                              |
| John R. Thomas                           |                                | 6/1/2021         | President's Unrestricted NLC                                          |                              |
| John R. Thomas                           |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Isaac L. Thornsburg                      |                                | 6/1/2021         | NLC Presidential Scholars Scholarship                                 |                              |
| William D. Thornton                      |                                | 6/1/2021         | Norm and Fran Gustafson Endowed Scholarship for Culinary Arts         |                              |
| Denise J. Tolan                          |                                | 6/1/2021         | NVC Arts                                                              |                              |
| Denise J. Tolan                          |                                | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                   |                              |
| Denise J. Tolan                          |                                | 6/1/2021         | Jack Stone Award for New Music                                        |                              |
| Tammy L. Toney                           |                                | 6/1/2021         | Beta Sigma Delta Chapter Endowed Scholarship Permanently Restricted   |                              |
| Tammy L. Toney                           |                                | 6/1/2021         | E. F. "Smiley" & Sandra Williams Endowed Scholarship                  |                              |
| David Torres                             |                                | 6/1/2021         | General SPC Scholarship                                               |                              |
| Lisa T. Torres                           |                                | 6/1/2021         | Annual Fund                                                           |                              |
| Anonymous                                |                                | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus             |                              |
| Anonymous                                |                                | 6/1/2021         | Annual Fund                                                           |                              |
| Dianna S. Torres Lee                     |                                | 6/1/2021         | Nighthawk Nest Program                                                |                              |
| Transformed Consulting                   | David E. Johnson               | 6/24/2021        | Annual Fund                                                           |                              |
| William B. Trautman                      |                                | 6/1/2021         | General SPC Scholarship                                               |                              |
| Madelyn M. Trenz                         |                                | 6/1/2021         | President's Unrestricted SAC                                          |                              |
| Natalia O. Trevino                       |                                | 6/1/2021         | MAS Scholarship                                                       |                              |
| Natalia O. Trevino                       |                                | 6/1/2021         | NVC Arts                                                              |                              |
| Toxie H. Turner                          |                                | 6/1/2021         | Annual Fund                                                           |                              |
| UK Online Giving Foundation              | Benevity Community Impact Fund | 6/2/2021         | Annual Fund                                                           |                              |
| United Way of San Antonio & Bexar County |                                | 6/10/2021        | United Way Student Helpline                                           |                              |
| University of Texas at Austin            | Adelina S. Silva               | 6/17/2021        | AlamoPROMISE Scholarship                                              |                              |
| University of Texas at Austin            | Adelina S. Silva               | 6/17/2021        | Concepcion Zaragoza Endowed Scholarship                               |                              |
| University of Texas at Austin            | Adelina S. Silva               | 6/17/2021        | Dr. Eduardo I. Conrado International Scholarship                      |                              |
| University of Texas at Austin            | Adelina S. Silva               | 6/17/2021        | Marie Rocamontes Henriquez International Program Endowed Program      |                              |
|                                          |                                |                  | Permanently Restricted                                                |                              |
| University of Texas at Austin            | Adelina S. Silva               | 6/17/2021        | Ruben P. Flores Endowed Scholarship                                   |                              |
| University of Texas at Austin            | Adelina S. Silva               | 6/17/2021        | TACHE Scholarship                                                     |                              |
| Santiago Urdiales                        |                                | 6/1/2021         | General SPC Scholarship                                               |                              |
| Xavier D. Urrutia                        |                                | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| David M. Valdez                          |                                | 6/1/2021         | AlamoPROMISE Scholarship                                              |                              |
| Adrianna R. Vallejo                      |                                | 6/1/2021         | Emergency Grant Fund Program                                          |                              |
| Adrianna R. Vallejo                      |                                | 6/1/2021         | Employee Benevolence Fund                                             |                              |
| Adrianna R. Vallejo                      |                                | 6/1/2021         | General Foundation Scholarship Fund                                   |                              |
| Malorie E. Vallejo                       |                                | 6/1/2021         | General PAC Scholarship                                               |                              |
| Malorie E. Vallejo                       |                                | 6/1/2021         | President's Unrestricted PAC                                          |                              |
| Malorie E. Vallejo                       |                                | 6/1/2021         | Palo Alto Alumni Y Amigos Association Scholarship                     |                              |
| Malorie E. Vallejo                       |                                | 6/1/2021         | PAC Athletics Program                                                 |                              |
| Malorie E. Vallejo                       |                                | 6/1/2021         | PAC FEST Scholarships                                                 |                              |
| Malorie E. Vallejo                       |                                | 6/1/2021         | PAC Special Events                                                    |                              |

| <u>Donor Name</u>        | <u>Soft Credit Donor</u> | <u>Gift Date</u> | <u>Fund Description</u>                                                        | <u>Honor / Memorial Name</u> |
|--------------------------|--------------------------|------------------|--------------------------------------------------------------------------------|------------------------------|
| Dominic R. Vasquez       |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Dominic R. Vasquez       |                          | 6/1/2021         | President's Unrestricted PAC                                                   |                              |
| Dominic R. Vasquez       |                          | 6/1/2021         | PAC SHARE Program                                                              |                              |
| Dominic R. Vasquez       |                          | 6/1/2021         | General PAC Scholarship                                                        |                              |
| Dominic R. Vasquez       |                          | 6/1/2021         | OZUNA LRC Children's Library                                                   |                              |
| Rob A. Vaughn            |                          | 6/1/2021         | Nighthawk Nest Program                                                         |                              |
| Rob A. Vaughn            |                          | 6/1/2021         | NLC Presidential Scholars Scholarship                                          |                              |
| Cathy R. Vega            |                          | 6/1/2021         | Dr. Adena Williams Loston Presidential Scholarship Corpus                      |                              |
| Patricia D. Vela         |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Robert H. Vela           |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Carmen M. Velasquez      |                          | 6/1/2021         | DREAMers Scholarship                                                           |                              |
| Carmen M. Velasquez      |                          | 6/1/2021         | TACHE Scholarship                                                              |                              |
| Anna Villarreal          |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Anna Villarreal          |                          | 6/1/2021         | DREAMers Scholarship                                                           |                              |
| Lori Villarreal          |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Lori Villarreal          |                          | 6/1/2021         | General NVC Scholarship                                                        |                              |
| Velda Villarreal         |                          | 6/1/2021         | DREAMers Scholarship                                                           |                              |
| Firely V. Vincent        |                          | 6/1/2021         | General NVC Scholarship                                                        |                              |
| Firely V. Vincent        |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Maynell Wackwitz         |                          | 6/15/2021        | Employee Benevolence Fund                                                      | Paula McKenna's parents      |
| Maynell Wackwitz         |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Dehlia A. Wallis         |                          | 6/1/2021         | SAC Psychology Department Endowed Scholarship                                  |                              |
| Dehlia A. Wallis         |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Gregory A. Ward          |                          | 6/1/2021         | Dennis Gittinger Endowed Scholarship for Mathematics                           |                              |
| Michael D. Ward          |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Yolanda Y. Ward          |                          | 6/1/2021         | General SPC Scholarship                                                        |                              |
| We Speak They Speak, LLC |                          | 6/3/2021         | NVC Business Council General Support                                           |                              |
| Matthew D. Wells         |                          | 6/1/2021         | Kendra Ann Ward Music Endowed Scholarship                                      |                              |
| Deborah D. Whitis        |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Daniel F. Williams       |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Daniel F. Williams       |                          | 6/1/2021         | SPC President's Student Aid Fund                                               |                              |
| Tomeka C. Wilson         |                          | 6/1/2021         | STEM SPC Scholarship                                                           |                              |
| Tomeka C. Wilson         |                          | 6/1/2021         | SPC President's Student Aid Fund                                               |                              |
| Julie A. Winkler         |                          | 6/1/2021         | SAC Department of Foreign Language, Philosophy and Culture Program Support     |                              |
| Julie A. Winkler         |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Julie A. Winkler         |                          | 6/1/2021         | SAC Student Support Fund                                                       |                              |
| Cecelia J. Winn-Gardon   |                          | 6/23/2021        | Cecil Winn Endowed Scholarship                                                 | Cecil Winn                   |
| Darren L. Wood           |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Darrell R. Woody         |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Argentina R. Wortham     |                          | 6/1/2021         | President's Unrestricted NLC                                                   |                              |
| Nina B. Wright           |                          | 6/1/2021         | Employee Benevolence Fund                                                      |                              |
| Kristi R. Wyatt          |                          | 6/1/2021         | Annual Fund                                                                    |                              |
| Kristi R. Wyatt          |                          | 6/1/2021         | AlamoPROMISE Scholarship                                                       |                              |
| Kristi R. Wyatt          |                          | 6/1/2021         | General Foundation Scholarship Fund                                            |                              |
| Erlinda Ybarra           |                          | 6/1/2021         | DREAMers Scholarship                                                           |                              |
| Sylvia D. Ybarra         |                          | 6/1/2021         | President's Unrestricted SAC                                                   |                              |
| Sylvia D. Ybarra         |                          | 6/1/2021         | SAC Student Support Fund                                                       |                              |
| Irene W. Young           |                          | 6/1/2021         | Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)          |                              |
| Irene W. Young           |                          | 6/1/2021         | Artemisia Bowden Memorial Endowed Scholarship                                  |                              |
| Robert O. Yowell         |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                              |
| Anonymous                |                          | 6/23/2021        | Hall and Pat Hammond Scholarship                                               |                              |
| Cynthia Zamudio          |                          | 6/1/2021         | Beverly Evans Memorial NVC Student Live Scholarship                            |                              |
| Cynthia Zamudio          |                          | 6/1/2021         | Lynne Dean Endowed Scholarship                                                 |                              |
| Cynthia Zamudio          |                          | 6/1/2021         | MAS Scholarship                                                                |                              |
| Cynthia Zamudio          |                          | 6/1/2021         | NVC Arts                                                                       |                              |
| Cynthia Zamudio          |                          | 6/1/2021         | Vista Food Pantry                                                              |                              |
| Grace A. Zapata          |                          | 6/1/2021         | St. Philip's College Nursing Education Department Faculty Memoriam Scholarship |                              |
| Grace A. Zapata          |                          | 6/1/2021         | Community of Automotive Professionals                                          |                              |
| Grace A. Zapata          |                          | 6/1/2021         | Financial Literacy Program                                                     |                              |
| Cuihua Zhang             |                          | 6/1/2021         | Faculty Endowment Scholarship                                                  |                              |
|                          |                          |                  |                                                                                | <b>TOTAL \$444,350.61</b>    |



ALAMO  
COLLEGES  
DISTRICT

**OFFICE OF INSTITUTIONAL ADVANCEMENT  
& ALAMO COLLEGES FOUNDATION  
June 2021  
SUMMARY FINANCIAL REPORT  
August 17, 2021 BOARD REPORT**

Alamo Colleges Foundation, Inc.  
Schedule of Support, Revenues and Expenses  
For the Period Ended  
June 30, 2021

|                                     | Net Assets without           |             | Net Assets With Donor Restrictions |               |                        |               |                            |               | Total         |               |
|-------------------------------------|------------------------------|-------------|------------------------------------|---------------|------------------------|---------------|----------------------------|---------------|---------------|---------------|
|                                     | Donor Restrictions (Unrestr) |             | Non-Endowed (Temp Restr)           |               | TRestr Tied to Endowed |               | Endowed Funds (Perm Restr) |               | Month         | YTD           |
|                                     | Month                        | YTD         | Month                              | YTD           | Month                  | YTD           | Month                      | YTD           |               |               |
| Revenues:                           |                              |             |                                    |               |                        |               |                            |               |               |               |
| Donations                           | 2,810.51                     | 42,883.97   | 305,265.10                         | 16,606,017.00 | -                      | 500.00        | 136,275.00                 | 377,155.95    | 444,350.61    | 17,026,556.92 |
| Funds from ACCD                     |                              |             |                                    |               |                        |               |                            |               |               |               |
| Other Income                        |                              |             |                                    |               |                        |               |                            |               |               |               |
| Interest and Dividends*             | 49.91                        | 260.49      | 44,326.95                          | 53,964.51     | 73,488.74              | 235,333.78    |                            |               | 117,865.60    | 289,558.78    |
| Alamo Colleges PR Contributions     |                              |             |                                    |               |                        |               |                            |               |               |               |
| Net Assets Released from Restricted |                              |             |                                    |               |                        |               |                            |               |               |               |
| Subtotal Revenues                   | 2,860.42                     | 43,144.46   | 349,592.05                         | 16,659,981.51 | 73,488.74              | 235,833.78    | 136,275.00                 | 377,155.95    | 562,216.21    | 17,316,115.70 |
| Gifts - Non Cash                    |                              |             |                                    |               |                        |               |                            |               |               |               |
| Total Revenues & Gifts Non Cash     | 2,860.42                     | 43,144.46   | 349,592.05                         | 16,659,981.51 | 73,488.74              | 235,833.78    | 136,275.00                 | 377,155.95    | 562,216.21    | 17,316,115.70 |
|                                     |                              |             |                                    |               |                        |               |                            |               |               |               |
| Expenses                            | 2,633.26                     | 67,930.81   | 309,902.46                         | 1,448,280.81  | 15,470.58              | 344,122.36    | -                          | -             | 328,006.30    | 1,860,333.98  |
|                                     |                              |             |                                    |               |                        |               |                            |               |               |               |
| Transfers                           | -                            | (38,216.82) | (1,000.00)                         | 496,114.80    | -                      | (500,897.99)  | 1,000.00                   | 43,000.01     | -             | -             |
| Realized/Unrealized gains (losses)  | -                            | -           | 132,955.90                         | 367,189.24    | 156,219.11             | 2,521,006.28  |                            | -             | 289,175.01    | 2,888,195.52  |
|                                     |                              |             |                                    |               |                        |               |                            |               |               |               |
| Net Surplus/(Deficit)               | 227.16                       | (63,003.17) | 171,645.49                         | 16,075,004.74 | 214,237.27             | 1,911,819.71  | 137,275.00                 | 420,155.96    | 523,384.92    | 18,343,977.24 |
|                                     |                              |             |                                    |               |                        |               |                            |               |               |               |
| Net Assets beginning of period      | 75,189.11                    | 138,419.44  | 43,645,992.92                      | 27,742,633.67 | 10,872,223.43          | 9,174,640.99  | 20,564,584.90              | 20,281,703.94 | 75,157,990.36 | 57,337,398.04 |
|                                     |                              |             |                                    |               |                        |               |                            |               |               |               |
| Net Assets at end of period         | 75,416.27                    | 75,416.27   | 43,817,638.41                      | 43,817,638.41 | 11,086,460.70          | 11,086,460.70 | 20,701,859.90              | 20,701,859.90 | 75,681,375.28 | 75,681,375.28 |

**Notes**

Net Assets without Donor Restriction (Unrestricted) = not connected with an endowment. Unrealized Gains=Mkt increases over the initial cost of investment. Realized when security is sold.  
Net Assets with Donor Restrictions, Non-Endowed (Temporarily Restricted) = Available for Spending. Monthly financial statement prepared by Alamo Colleges District Finance Office.  
Net Assets with Donor Restrictions Endowed (Permanently Restricted) = Can never be spent.

| FUND BALANCE TREND                            | 12/31/2020       | 12/31/2019       | 12/31/2018       | 12/31/2017       | 12/31/2016       | 12/31/2015       | 12/31/2014       | 12/31/2013       | 12/31/2012       | 12/31/2011       |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Net Assets without Donor Restr (Unrestricted) | 138,419.44       | 149,977.07       | 98,103.66        | 67,941.69        | 16,718.26        | 529,890.70       | 234,029.28       | 119,758.06       | 91,714.28        | 91,542.46        |
| Net Assets w/Donor Restrictions               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Non-Endowed (Temp Restr)                      | 27,742,633.67    | 4,975,295.10     | 4,093,550.09     | 3,620,377.85     | 6,397,320.16     | 5,586,007.58     | 6,632,301.44     | 3,875,721.09     | 3,382,609.17     | 2,744,566.51     |
| Net Assets w/Donor Restrictions               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Non-Endwd Tied to Endowed (Temp Restr)        | 6,228,998.38     | 3,036,018.63     | 5,030,887.21     | 3,076,441.20     |                  |                  |                  |                  |                  |                  |
| Endowed Funds (Permanently Restricted)        | 20,281,703.94    | 18,926,008.86    | 18,296,735.75    | 17,352,580.77    | 16,459,361.30    | 13,805,433.36    | 13,431,659.93    | 12,267,711.48    | 11,574,473.53    | 10,405,600.60    |
| Realized/Unrealized gains (losses)            | 2,945,642.61     | 3,741,890.31     | (1,633,069.72)   | 2,510,880.49     | 807,898.49       | (703,480.22)     | 233,387.53       | 1,776,115.11     | 366,084.74       | (474,263.50)     |
| Total Funds                                   | \$ 57,337,398.04 | \$ 30,829,189.97 | \$ 25,886,206.99 | \$ 26,628,222.00 | \$ 23,681,298.21 | \$ 19,217,851.42 | \$ 20,531,378.18 | \$ 18,039,305.74 | \$ 15,414,881.72 | \$ 12,767,446.07 |

Net Profit/(Loss) \$ 26,508,208.07 \$ 4,942,982.98 \$ (742,015.01) \$ 2,946,923.79 \$ 4,463,446.79 \$ (1,313,526.76) \$ 2,492,072.44 \$ 2,624,424.02 \$ 2,647,435.65 \$ 2,131,697.87

| FUND BALANCE TREND                            | 12/31/2010       | 12/31/2009       |
|-----------------------------------------------|------------------|------------------|
| Net Assets without Donor Restr (Unrestricted) | 103,902.09       | 104,578.84       |
| Net Assets w/Donor Restrictions               |                  |                  |
| Non-Endowed (Temp Restr)                      | 2,530,063.08     | 1,994,094.48     |
| Net Assets w/Donor Restrictions               |                  |                  |
| Non-Endwd Tied to Endowed (Temp Restr)        |                  |                  |
| Endowed Funds (Permanently Restricted)        | 9,695,681.21     | 8,766,099.06     |
| Realized/Unrealized gains (losses)            | (47,331.10)      | (229,024.18)     |
| Total Funds                                   | \$ 12,282,315.28 | \$ 10,635,748.20 |
| Net Profit/(Loss)                             | \$ 1,646,567.08  | \$ 3,966,864.20  |



ALAMO  
COLLEGES  
DISTRICT

**POLICE DEPARTMENT**

2222 N. Alamo  
San Antonio, TX 78215  
(210) 485 - 0099 Dispatch  
(210) 485 - 0095 Fax

**MEMORANDUM**

TO: Dr. Mike Flores, Chancellor  
Alamo Colleges District

THRU: Dr. Diane Snyder, Vice Chancellor – Finance & Administration  
Alamo Colleges District

FROM: Derek Fuller, Chief of Public Safety  
Alamo Colleges District Police Department

DATE: August 03, 2021

SUBJECT: **MONTHLY ACTIVITY REPORT**

Digitally signed by Derek  
A. Fuller  
Date: 2021.08.03  
11:32:19 -05'00'

Attached please find the Alamo Colleges District Police Department's Monthly CLERY Act activity report through July, 2021 and yearly totals summary page. Please note that the report reflects new CLERY reporting activity categories enacted in 2008 and required beginning in 2009 when a bias motivation is present, including the Theft / Larceny category which was not part of the previous CLERY reporting requirement however was previously included for informational purposes. None were motivated by bias or hate. The CLERY Act was amended in 2011, effective for reporting year 2011, to include reports received for Simple Assault that are motivated by bias or hate. Simple Assaults are included in this report for information purposes however none were motivated by bias or hate. The CLERY Act was amended in 2014 as per VAWA and Campus SaVE Acts, effective 2015 to include reports of Domestic Violence, Dating Violence and Stalking.

Burglary of motor vehicle is considered a theft from a vehicle under Uniform Crime Reporting definitions and therefore is included in the Theft category for CLERY purposes. For CLERY reporting purposes the Theft / Larceny category includes all thefts and burglary of motor vehicle reports made to the Alamo Colleges District Police Department and is reported as one total when reported to the Department of Education and published by the Department in its annual report. They have however been separated for this report.

Theft totals listed on this report includes all thefts of district property and personal property belonging to students, faculty and staff reported to the Alamo Colleges District Police Department.



"The vision of the Alamo Colleges Police Department is To Be The Best in The Nation" while fulfilling its mission of providing a safe environment through a high level of proficiency in which all members of the District community may work, teach, study and learn. This department, in the daily performance of its function, stresses: Service, the protection of life, property and investment, the security of the campuses, and the pursuit of excellence in campus law enforcement and safety.

# ALAMO COLLEGES POLICE DEPARTMENT

## MONTHLY 2021 CLERY ACT ACTIVITY REPORT

| CLERY ACT CATEGORY                        | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|-------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| Murder / Non - Negligent Manslaughter     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Negligent Manslaughter                    | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Sex Offenses / Forcible                   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Sex Offenses / Non-Forcible               | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Robbery                                   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Aggravated Assault                        | 0   | 0   | 0   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1     |
| Simple Assault                            | 0   | 0   | 1   | 0   | 0   | 1   | 2   | 0   | 0   | 0   | 0   | 0   | 4     |
| Intimidation                              | 0   | 0   | 0   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1     |
| Vandalism                                 | 0   | 2   | 2   | 4   | 4   | 2   | 3   | 0   | 0   | 0   | 0   | 0   | 17    |
| Burglary                                  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Theft - Larceny                           | 1   | 1   | 2   | 1   | 0   | 1   | 1   | 0   | 0   | 0   | 0   | 0   | 7     |
| Burglary of Vehicle                       | 0   | 0   | 0   | 2   | 0   | 1   | 1   | 0   | 0   | 0   | 0   | 0   | 4     |
| Motor Vehicle Theft                       | 0   | 1   | 0   | 0   | 0   | 0   | 1   | 0   | 0   | 0   | 0   | 0   | 2     |
| Arson                                     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Arrest Illegal Weapons Possession         | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Discipline Illegal Weapons Possession     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Arrest Drug Law Violations                | 0   | 1   | 1   | 2   | 1   | 5   | 1   | 0   | 0   | 0   | 0   | 0   | 11    |
| Discipline Drug Law Violations            | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Arrest Liquor Law Violations              | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Discipline Liquor Law Violations          | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Hate Crimes Race / Gender                 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Hate Crimes Religion / Sexual Orientation | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Hate Crimes Ethnicity / Disability        | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Domestic Violence                         | 0   | 0   | 0   | 0   | 0   | 0   | 1   | 0   | 0   | 0   | 0   | 0   | 1     |
| Dating Violence                           | 0   | 0   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1     |
| Stalking                                  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |

\*The CLERY Act was amended in 2008, effective for reporting year 2009, to include reports received for Burglary, Theft including Burglary of Vehicle that are motivated by bias or hate. The CLERY Act was amended in 2011, effective for reporting year 2011, to include reports received for Simple Assault that are motivated by bias or hate. The CLERY Act was amended in 2014 as per VAWA and Campus SaVE Acts, effective 2015 to include reports of Domestic Violence, Dating Violence and Stalking.\*

None of the activity reflected on this report were bias motivated but are provided for informational purposes.



### **Significant Activity in July:**

\*The below reports include arrests by being booked into 201 N. Comal (The Justice Intake Assessment Annex), by being issued a citation (other than traffic), or by being detained and released with the possible pending charges being filed with the Bexar County District Attorney's Office.

**1) NLC (#065587 – Theft)** On 07/02/2021 Officer was dispatched to lot 7 for a report of material stolen from the construction site. The project manager reported a Hispanic male loading brick material onto a flatbed truck. The male was told to return the bricks and departed the campus. Criminal investigator Officer Nolden was able to contact the business from which the Hispanic male works for and was informed the Hispanic male was working another job on campus and mistakenly took the bricks from the wrong site. All material mistakenly taken was return to Turner Construction.

**2) SAC – Tobin Parking Garage (065589 – Assault)** On 07/03/2021 Officers were dispatched to the Tobin Parking Garage for a male (non-student) who fell off the garage onto the ground. After further investigation it was discovered the injured male individual (Mr. Antu) was highly intoxicated, aggressive with other unknown individuals which led to him being involved in a physical altercation/fight with another male (non-student). A witness stated Mr. Antu may have accidentally fell over the second-floor concrete wall in attempt to get away from the other male individual he was fighting with. The Mr. Antu was taken to Brook Army Medical Hospital which was determined by the medical staff that Mr. Antu had to be intubated due to being very combative and was sedated to allow staff to intubate and also have a CT scan of his head. CT scans were negative for any brain trauma and Mr. Antu was discharged the following day with minor injuries. The other male involved in the altercation has been identified and assault charges are pending.

**3) SAC – Tobin Lofts Parking Garage (065594 – Public Intoxication Alternative to Arrest)** On 07/04/2021 Officer was dispatched to the first floor of the Tobin parking garage for a male (non-student) asleep by the elevators. Officer arrived and seen the described male leaning against a concrete wall with his head down. Officers were able to contact the males' brother who agreed to pick up his brother.

**4) SAC – Parking Garage (065608 – Public Intoxication Alternative to Arrest)** On 07/07/2021 while patrolling the SAC parking garage, Officer located a male individual lying down by the southeast corner of the parking garage sidewalk. The Officer conducted a welfare check in which at this time was determined the individual was intoxicated after coming from "Knockout Bar." Male individual agreed to be taken to the San Antonio Sobering Unit, in alternative to arrest.

**5) SAC – (Traffic Violation)** On 07/10/2021 while patrolling SAC, Officer observed a silver BMW with several stop lamps out (not functioning) and conducted a traffic stop. Upon further investigation, it was determined the vehicle was not registered and did not have insurance. While completing an inventory of the vehicle before being impounded, the Officer located a smoking pipe which the male identified as belonging to him. He was released and issued a warning for the brake lamps being out, a city of San Antonio misdemeanor citation was issued for no registration and having expired license plates, a San Antonio misdemeanor citation was issued for drug paraphernalia and the vehicle was impounded.

**6) SAC (065636 – Disturbance)** On 07/12/2021 Officer was dispatched to the Chance Academic Center for a disturbance. Upon arrival the Officer met with the instructor outside the class and began to explain that she has a student by the name of Zachary Van Zandt who does not want to cooperate in class. The instructor stated when asked Mr. Van Zandt to move back to his original seat he ignored her completely and would no longer engage verbally with her and would try to talk to other students while she was trying to get him to cooperate. Mr. Van Zandt was issued a no contact order from SAC administration and has been dropped from all his class for the summer. An alleged threat was investigated, criminal investigator Lt. Tomlinson contacted Mr. Van Zandt at his residence after missing his scheduled zoom meeting with SAC administration and being on campus. On going administrative process continues.

**7) SAC Tobin Lofts (065639 – Disorderly Conduct)** On 07/12/2021 Officers were dispatched to the Tobin Lofts for an assault in progress. Upon arrival Officer noticed SAFD already on scene giving medical treatment to another male individual who had been hit with a rock that was thrown at him. The injured male stated the suspect lived in the Tobin Lofts and provided his name. Officers were able to determine the apartment number to which the suspect lived and contacted him. After further investigation it was discovered both parties know each other and refused to press charges. Both individuals were cited for disorderly conduct and released.

**8) SAC (065643 – Public Intoxication Alternate to Arrest)** On 07/13/2021 while patrolling SAC, Officer observed a male (non-student) laying in the fetal position on the 100 block of E. Laurel. After further investigation, it was determined the male individual was intoxicated and volunteered to be transported to the San Antonio Sobering Unit in lieu of incarceration.

**9) SAC (065670 – Public Intoxication Alternate to Arrest)** On 07/16/2021 while patrolling SAC, Officer was dispatched to Evergreen and Howard for a report of a male passed out on the sidewalk. Upon further investigation, it was determined the male (non-student) had been drinking at the Pegasus club and was highly intoxicated. The male was able to contact his roommate whom took responsibility of him with no further incident.

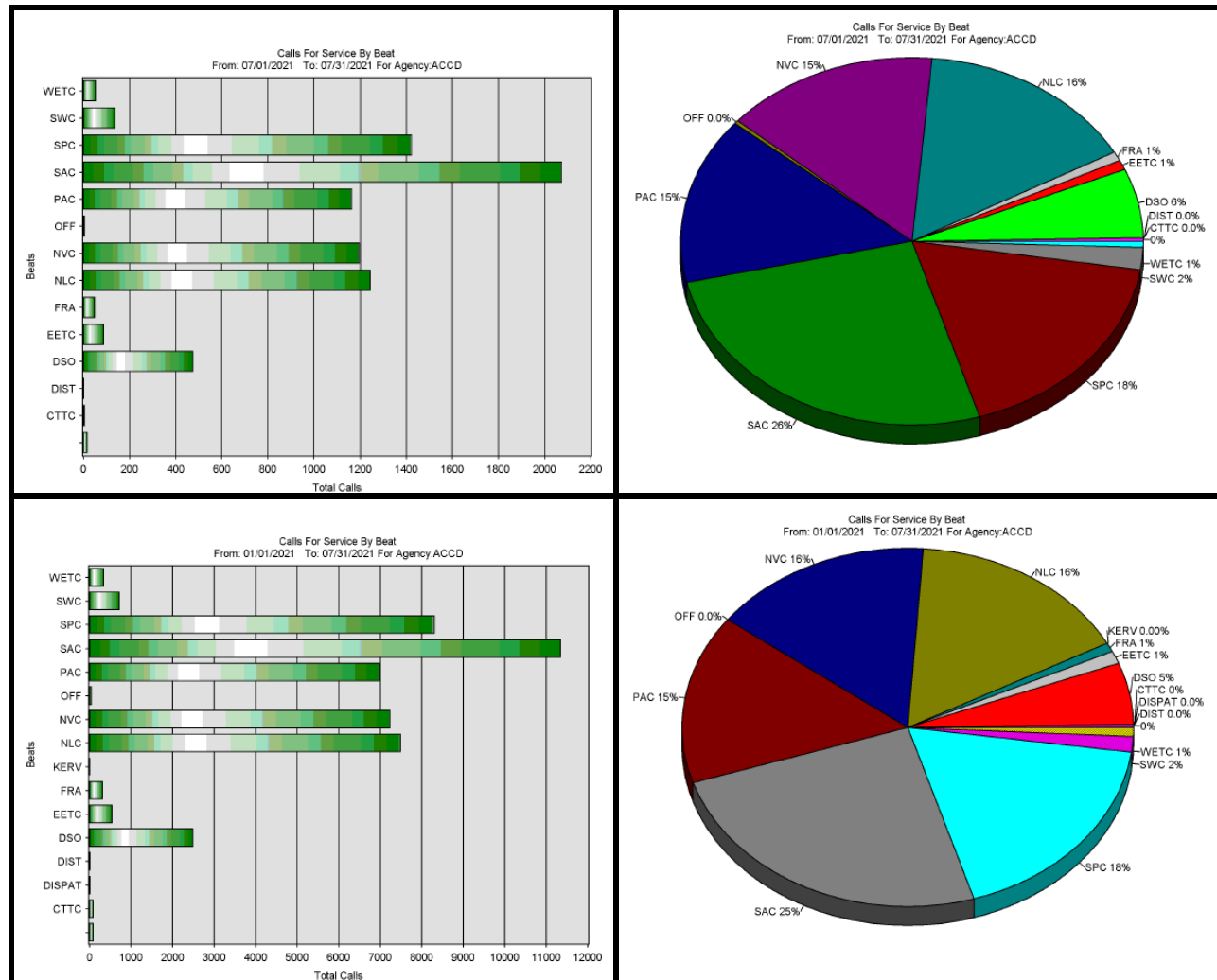
**10) SAC (065676 – Assault Family Violence)** On 07/18/2021 Officers were dispatched to an assault in progress in the SAC parking garage. Upon arrival Officer met with two females (non-students) who stated a male (non-student) attacked them causing bodily injury. Officer the searched the area in which they were able to locate the male and his wife (non-student) and was further determined the male also assaulted his wife. The male individual was arrested and transported to the Bexar County Adult Detention Center and booked for Assault Family Violence.

**11) SAC (065724 – Possession Drug Paraphernalia)** On 07/27/2021 while conducting a check of the San Pedro garage, Officer observed a male (non-student) holding a rolling paper with unknown substance. Upon speaking with the male, Officer also observed a glass pipe with burnt residue on the ground next to him. Officer asked the male if he was smoking methamphetamine and he replied, "Yes." The male was issued a citation for possession of drug paraphernalia and was released.

| SELECTED CLERY<br>CRIMES   | 2020 TOTAL<br>YEAR TO DATE | 2021 TOTAL<br>YEAR TO DATE | PCT Change |      |
|----------------------------|----------------------------|----------------------------|------------|------|
| <b>Theft / Larceny</b>     | 16                         | 7                          | ↓          | 56%  |
| <b>Burglary Vehicle</b>    | 25                         | 4                          | ↓          | 84%  |
| <b>Burglary</b>            | 18                         | 0                          | ↓          | 100% |
| <b>Robbery</b>             | 1                          | 0                          | ↓          | 100% |
| <b>Motor Vehicle Theft</b> | 2                          | 2                          | ↔          | EVEN |
| <b>Drug Law Arrests</b>    | 8                          | 11                         | ↑          | 38%  |

| CRIME PREVENTION<br>REMINDERS ISSUED | 2020 TOTAL<br>YEAR TO DATE | 2021 TOTAL<br>YEAR TO DATE | PCT Change |    |
|--------------------------------------|----------------------------|----------------------------|------------|----|
|                                      | 2390                       | 2454                       | ↑          | 3% |

### Calls For Service Data (Reporting Month & YTD)



## **Discussion and Possible Action on Approval of Federal College Work Study (FCWS) Report Through June 30, 2021.**

Recommended for approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on August 10, 2021.

### **MINUTE ORDER**

**“The Alamo Colleges District Board of Trustees hereby approves the FCWS Report as presented.”**

### **PURPOSE**

The following FCWS report is presented to the Board of Trustees for informational and approval purposes for August 10, 2021.

### **BACKGROUND**

1. Comparison of Year-to-Date Actual FCWS/Expenditures versus prior year spend rate.
2. Due to COVID-19, placement timelines are longer than prior year but expect to catch up and fully expend.
3. Using Department of Education regulations, some FCWS funds were transferred to and spent in the Federal Supplemental Opportunity Grant Program and some were carried forward to be spent in award year 21-22.

### **IMPLICATIONS**

Financial: None

Strategic Plans: Goal I-Student Success; and Goal III-Performance Excellence

Employee Services: None

Attachments: FCWS Report

**Dr. Diane Snyder**

Digitally signed by Dr. Diane

Snyder

Date: 2021.08.02 10:22:27 -05'00'

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Dr. Harold Whitis  
District Director of Student Financial Aid

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Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

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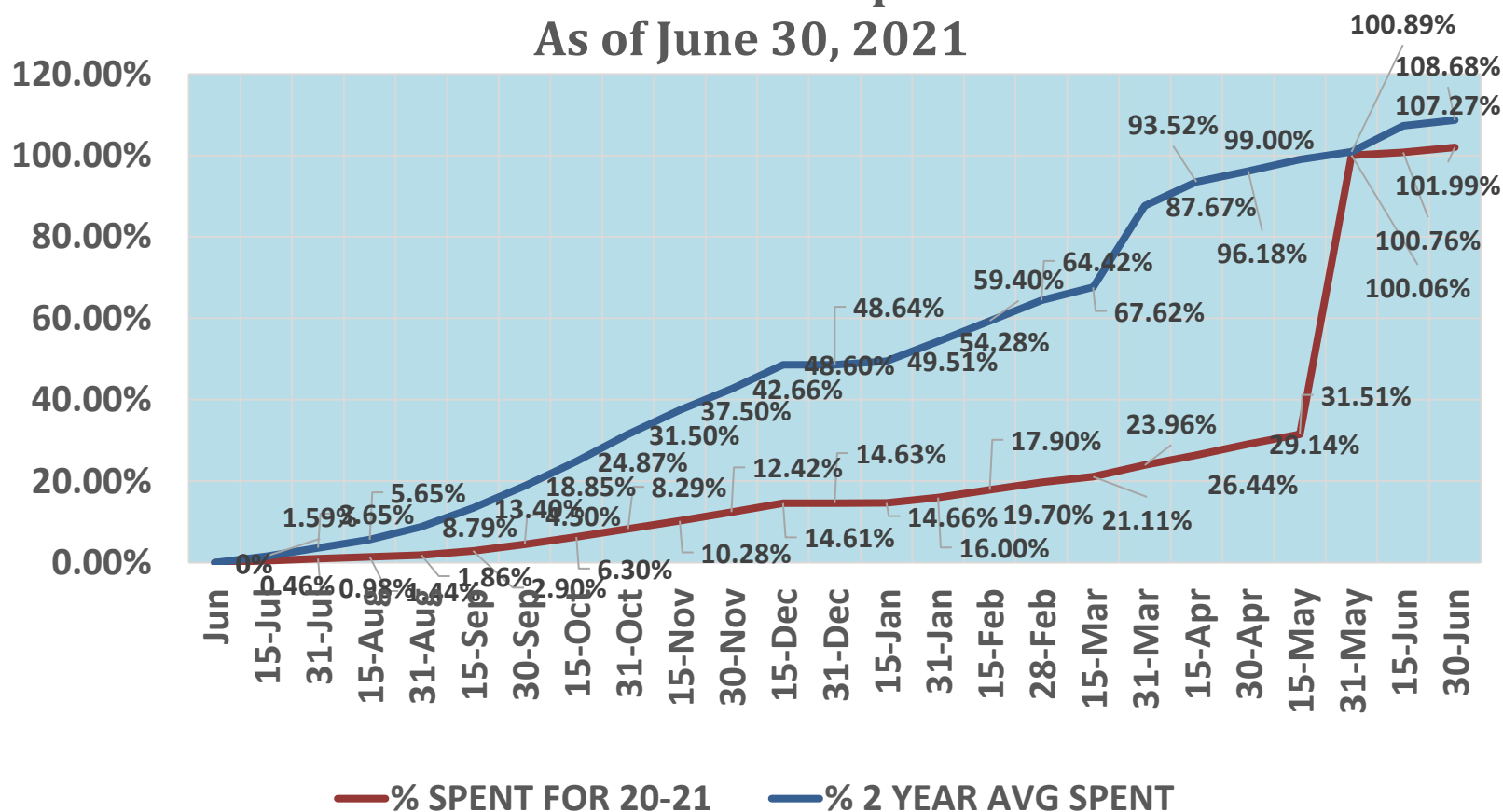
Dr. Mike Flores  
Chancellor



ALAMO  
COLLEGES  
DISTRICT

# ATTACHMENT 1

## Year-to-Date FCWS Expenditures As of June 30, 2021



| Year                 | Allocation      | % Spent as of May 31st | \$ Spent as of May 31st | # Students Working |
|----------------------|-----------------|------------------------|-------------------------|--------------------|
| 2 Prior Year Average | \$ 3,793,044.71 | 100.89%                | \$ 3,891,885.61         | 728                |
| 2020-2021            | \$ 3,610,610.00 | 100.06%                | \$ 3,682,615.41         | 100                |

Note: This is the final report for 20-21. All FCWS funds were expended for all colleges.

## Discussion and Possible Action on Monthly Contracts Report

Presented to the Board Acting as Committee of the Whole on August 10, 2021, and now presented to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on August 17, 2021

### MINUTE ORDER

**“The Alamo Colleges District Board of Trustees hereby approves this report on non-grant contracts (public) made to the Alamo Colleges District for the period of July 1, 2020, through July 31, 2021.”**

### PURPOSE

To provide a monthly report on non-grant contracts received by the Alamo Colleges District.

### BACKGROUND

Contracts – Non-grant contracts are contracts in which Alamo Colleges District receives funds to provide special or negotiated services or training to private corporations. For the period ending July 31, 2021, there are a total of 18 contracts that total \$1,085,833.00 in external funding. This will allow services to be provided to 4698 individuals.

### OBJECTIVE/FACT

To supplement activities not funded by Institutional Funds.

### IMPLICATIONS

|                         |                                  |
|-------------------------|----------------------------------|
| <b>Financial:</b>       | Yes                              |
| <b>Strategic Plan:</b>  | Goal III. Performance Excellence |
| <b>Human Resources:</b> | Yes                              |

**ATTACHMENTS:** YTD Contract (Non-Grant) Summary Report.

Linda Rivas

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Date: 2021.07.29 17:06:56  
-05'00'

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Linda Rivas, Interim Associate Vice Chancellor  
of Continuing Education

Xavier Urrutia

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Urrutia  
Date: 2021.07.30 00:20:59  
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Xavier Urrutia, Interim Vice  
Chancellor for Economic & Workforce  
Development

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Dr. Mike Flores, Chancellor



ALAMO  
COLLEGES  
DISTRICT

**ALAMO COLLEGES DISTRICT**  
**Year-To-Date Contract (Non-Grant) Summary Report**  
Status: September 1, 2020 - July 31, 2021

**I. Current Month Contracts District Wide: July 2021**

| No . | Contract Recipient (District Wide) | No. of Courses | Monthly No. Students to be Served | YTD No. Students to be Served |
|------|------------------------------------|----------------|-----------------------------------|-------------------------------|
| 1    | Continuing Education               | 240            | 438                               | 4,698                         |
|      |                                    |                |                                   |                               |
|      | <b>Total</b>                       | <b>240</b>     | <b>438</b>                        | <b>4,698</b>                  |

**II. Year-to-Date Number of Contracts in Selected Dollar Ranges:**

| No . | Contract Recipient   | \$ .01-<br>\$9,999.99 | \$10,000-<br>\$100,000 | \$100,000<br>and Higher | Total     |
|------|----------------------|-----------------------|------------------------|-------------------------|-----------|
| 1    | Continuing Education | 7                     | 5                      | 4                       | 18        |
|      |                      |                       |                        |                         |           |
|      | <b>Total</b>         | <b>7</b>              | <b>5</b>               | <b>4</b>                | <b>18</b> |

Source: All data provided by Workforce Training Network-Continuing Education Department.





**ALAMO COLLEGES DISTRICT**  
**FY2021 MONTHLY (MTD) GRANT AWARD ACTIVITY REPORT**  
June 01, 2021-June 30, 2021

| Item No. | Grant Code | College                     | Funding Source/Grant                                                                                                                                     | Description/Function                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Date of Award Letter | Match Amount | Indirect Cost | Funding Amount | Students Served | No. of FTEs |
|----------|------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------|----------------|-----------------|-------------|
| 1        | 219250     | District                    | Bexar County, <u>Program Title:</u> "AlamoPROMISE Literacy Grant".                                                                                       | Purpose of this agreement is to create and develop a program for literacy in Bexar County. The program which makes the first two years of community college free for graduating high school seniors. Funding provided shall be utilized to offset costs or expenses related to those ACD courses or programs that are designated to help students who need remedial courses or assistance to succeed academically.                                                                    | 5/18/2021            | \$0          | \$0           | \$150,000      | 1618            | 0.00        |
| 2        | 219355     | District Economic Workforce | Texas Workforce Commission, <u>Program Title:</u> "Skills Development Fund".                                                                             | This project will provide training to newly hired team members to achieve Industry 4.0 a digital transformation of manufacturing into smart factories as they prepare for production in 2022. Training will include a mix of complex instruction, and safety and general technical courses. Upon completion of training, business partner anticipates trained team members who will work safely, manage quality operations and understand smart factory digital tools and operations. | 5/10/2021            | \$0          | \$0           | \$1,095,050    | 512             | 1.50        |
|          | 2          |                             | Total Dist. - MTD Single Year Grants                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      | \$0          | \$0           | \$1,245,050    | 2,130           | 1.50        |
| 1        | 251425     | San Antonio College         | U.S. Department of Education, <u>Project Title:</u> San Antonio College (SAC) CARES Emergency Student Aid Project.                                       | To address the pressing financial need of students due to the disruption of campus operations from Coronavirus. Funds will be used for the sole and exclusive purpose of providing emergency financial aid grants to students for their expenses such as food, housing, course materials, technology, health care related to the disruption of campus operations. Additional funding in the amount of \$16,587,133 from the American Rescue Plan (ARP).                               | 4/25/2020            | \$0          | \$0           | \$16,587,133   | 7,000           | 0.00        |
|          | 1          |                             | Total SAC-MTD Single Year Grants                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      | \$0          | \$0           | \$16,587,133   | 7,000           | 0.00        |
|          | 3          |                             |                                                                                                                                                          | Total MTD Single Year Grants                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      | \$0          | \$0           | \$17,832,183   | 9,130           | 1.50        |
|          |            |                             |                                                                                                                                                          | Multi Year Grants                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                      |              |               |                |                 |             |
| 1        | 219119     | District Economic Workforce | U.S. Department of Labor/San Jacinto College, <u>Program Title:</u> "Scaling Apprenticeship Through Sector Based Strategies, Texas is IT!". Year 2 of 4. | This project will support Information technology (IT) occupations and will train 5,000 apprentices and re-apprentices. Consortium is joined by national partners, IBM Corporation, Lockheed Martin, Rackspace, Cerner Corporation and Cisco Systems. Alamo Colleges District is responsible for training 252 apprentices and 100 pre-apprentices.                                                                                                                                     | 7/15/2021            | \$0          | \$70,500      | \$461,911      | 352             | 3.00        |
| 2        | 219420     | District                    | Emergency Food and Shelter National Board Program, <u>Program Title:</u> "EFSP Student Emergency Aid Program-Phase 38". Year 2 of 2.                     | The Alamo Colleges District five Advocacy Centers address housing and food insecurities through wrap-around social work case management and emergency aid to students struggling to make utility or rent payments in order to avoid eviction or termination of utilities. A Helpline is connecting students to Supplemental Nutrition Plan, the SA Food Bank and other community partners for housing assistance, food and grocery gift cards.                                        | 5/25/2021            | \$0          | \$0           | \$10,000       | 10              | 0.00        |
|          | 2          |                             | Total Dist.-MTD Multi Year Grants                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      | \$0          | \$70,500      | \$471,911      | 362             | 3.00        |
| 1        | 212091     | St. Philip's College        | National Security Agency, <u>Program Title:</u> "2020 GenCyber". Year 1 of 2.                                                                            | The SPC GenCyber Teacher Academy will provide various opportunities for K12 educators to solidify their knowledge of cybersecurity. The GenCyber Program will train forty, 8-11th grade educators from within Bexar County and surrounding areas.                                                                                                                                                                                                                                     | 4/1/2020             | \$0          | \$15,050      | \$79,952       | 40              | 1.00        |
|          | 1          |                             | Total SPC-YTD Multi-Year Grants                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      | \$0          | \$15,050      | \$79,952       | 40              | 1.00        |
|          | 3          |                             |                                                                                                                                                          | Total MTD Multi-Year Grants                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | \$0          | \$85,550      | \$551,863      | 402             | 4.00        |
|          | 6          |                             |                                                                                                                                                          | GRAND TOTAL-MTD SINGLE AND MULTI-YEAR GRANTS                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      | \$0          | \$85,550      | \$18,384,046   | 9,532           | 5.50        |

## ALAMO COLLEGES DISTRICT

### FY 2021 YTD Grant Award Summary Report

Includes All Single Year Grants and the Current Year of Multi-Year Grants

September 1, 2020 -June 30, 2021

| No.         | College                    | No. of Grants | Match Amounts | Indirect Cost Received | YTD Funding Amount | No. of Students Served | No. of FTEs |
|-------------|----------------------------|---------------|---------------|------------------------|--------------------|------------------------|-------------|
| 1           | District Grants            | 19            | \$ 115,103    | \$ 136,463             | \$ 41,209,665      | 24,449                 | 54.00       |
| 2           | San Antonio College        | 19            | \$ 341,068    | \$ 237,028             | \$ 39,246,452      | 62,312                 | 28.00       |
| 3           | St. Philip's College       | 13            | \$ -          | \$ 316,553             | \$ 57,003,729      | 42,404                 | 18.00       |
| 4           | Palo Alto College          | 22            | \$ 2,114,792  | \$ 169,742             | \$ 21,621,938      | 16,885                 | 43.00       |
| 5           | Northwest Vista College    | 8             | \$ -          | \$ -                   | \$ 31,446,837      | 17,840                 | 9.80        |
| 6           | Northeast Lakeview College | 4             | \$ -          | \$ 6,202               | \$ 8,408,458       | 10,503                 | 0.00        |
| GRAND TOTAL |                            | 85            | \$ 2,570,963  | \$ 865,988             | \$ 198,937,078     | 174,393                | 152.80      |



**ALAMO COLLEGES DISTRICT**  
**FY 2021 Monthly & YTD Grant Award Funding Activity Report with Award Description**  
September 1, 2020 -June 30, 2021

| Item No. | Grant Code | College                                     | Funding Source/Grant                                                                                                                                        | Description/Function                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Date of Award Letter | Match Amount | Indirect Cost | Funding Amount | Students Served | No. of FTEs |
|----------|------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------|----------------|-----------------|-------------|
| 1        | 219131     | District-Economic Workforce                 | AmeriCorps / Public Allies National Office, <u>Program Title: "Public Allies"</u> .                                                                         | The purpose of this grant is to develop our ability to meet the needs of the community by increasing our opportunity to work with community based organization. The partnership with the organizations will help develop a cohort of young social service leaders who can facilitate transformational change learning to the improvement of their communities.                                                                                                                        | 9/1/2020             | \$0          | \$6,318       | \$317,500      | 25              | 2.00        |
| 2        | 219132     | District Economic and Workforce Development | U.S. Department of Education /Texas Higher Education Coordinating Board (THECB), <u>Program Title: "Texas Reskilling Support Fund Grant Program"</u> .      | Project will support displaced Texas workers impacted by the COVID-19 pandemic who need to res-skill or upskill to get back into the workforce and will support Texas students who have previously stopped out of higher education institutions without completing a postsecondary credential.                                                                                                                                                                                        | 12/18/2020           | \$0          | \$0           | \$300,000      | 200             | 0.00        |
| 3        | 219133     | District                                    | Department of State thru University of Nebraska, <u>Program Title: "Sons Charitable Trust, Coimbatore, India and Hindustan University, Chennai India"</u> . | Provide workforce training skills in alternative energies to India villages through partnerships with three India Colleges including the Hindustan Institute of Technology and Science (Chennai, India), Sri Ramakrishna Engineering College (Coimbatore India) and the Sri Ramakrishna College of Arts and Sciences (Coimbatore, India). This project will promote economic development and increased employment among the under-served residents of India villages.                 | 3/1/2020             | \$0          | \$0           | \$37,952       | 0               | 0.00        |
| 4        | 219161     | District Workforce Development              | City of San Antonio, <u>Program Title: "Train for Jobs SA"</u> .                                                                                            | Consists of providing workforce upskills opportunities through education, training and stipends to residents negatively-affected by job loss, to increase their chances of obtaining general employment and better employment opportunities as businesses affected by COVID-19 begin to rehire.                                                                                                                                                                                       | 8/10/2020            | \$0          | \$0           | \$32,753,000   | 5,050           | 18.00       |
| 5        | 219250     | District                                    | Bexar County, <u>Program Title: "AlamoPROMISE Literacy Grant"</u> .                                                                                         | Purpose of this agreement is to create and develop a program for literacy in Bexar County. The program which makes the first two years of community college free for graduating high school seniors. Funding provided shall be utilized to offset costs or expenses related to those ACD courses or programs that are designated to help students who need remedial courses or assistance to succeed academically.                                                                    | 5/18/2021            | \$0          | \$0           | \$150,000      | 1618            | 0.00        |
| 6        | 219420     | District Student Success                    | Federal Emergency Management Agency (FEMA)/United Way, <u>Program Title: Emergency Food and Shelter National Board Program Phase 38.</u>                    | The Alamo Colleges District's five Advocacy Centers address housing and food insecurities through wrap-around social work, case management and emergency aid to students struggling to make utility or rent payments. A helpline is connecting students to the Supplemental Nutrition Plan, the SA Food Bank and other community partners for housing assistance, food and grocery gift cards.                                                                                        | 2/1/2021             | \$0          | \$0           | \$50,000       | 50              | 0.00        |
| 7        | 219355     | District Economic Workforce                 | Texas Workforce Commission, <u>Program Title: "Skills Development Fund"</u> .                                                                               | This project will provide training to newly hired team members to achieve Industry 4.0 a digital transformation of manufacturing into smart factories as they prepare for production in 2022. Training will include a mix of complex instruction, and safety and general technical courses. Upon completion of training, business partner anticipates trained team members who will work safely, manage quality operations and understand smart factory digital tools and operations. | 5/10/2021            | \$0          | \$0           | \$1,095,050    | 512             | 1.50        |

**ALAMO COLLEGES DISTRICT**  
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| Item No. | Grant Code | College                     | Funding Source/Grant                                                                                                                                                   | Description/Function                                                                                                                                                                                                                                                                                                                                                                                                                                           | Date of Award Letter | Match Amount | Indirect Cost  | Funding Amount      | Students Served | No. of FTEs  |
|----------|------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|----------------|---------------------|-----------------|--------------|
| 8        | 219424     | District                    | <b>Emergency Food and Shelter National Board Program, Program Title: "Emergency Food and Shelter Program-Phase 37 Housing".</b>                                        | The Alamo Colleges districts' five Advocacy Centers address housing and food insecurities through wrap-around social work, case management and emergency aid to students struggling to make utility or rent payments in order to avoid eviction or termination of utilities. A helpline is connecting students to the Supplemental Nutrition Plan, the SA Food Bank and other community partners for housing assistance, food and grocery gift cards.          | 7/31/2020            | \$0          | \$0            | \$29,545            | 50              | 0.00         |
| 9        | 219425     | District                    | <b>Emergency Food and Shelter National Board Program, Program Title: "Emergency Food and Shelter Program-Phase CARES Housing".</b>                                     | The Alamo Colleges districts' five Advocacy Centers address housing and food insecurities through wrap-around social work, case management and emergency aid to students struggling to make utility or rent payments in order to avoid eviction or termination of utilities. A helpline is connecting students to the Supplemental Nutrition Plan, the SA Food Bank and other community partners for housing assistance, food and grocery gift cards.          | 7/31/2020            | \$0          | \$0            | \$49,900            | 115             | 0.00         |
| 10       | 219873     | District Economic Workforce | <b>U.S. Department of Education/Texas Higher Education Coordinating Board, Program Title: "Carl D. Perkins/Career and Technical Education-Basic Grants to States".</b> | The Perkins Basic Grant program supports awarded applicants in educating students who enroll in CTE courses and programs in preparation for high-skill or high-demand occupations. <i>Additional funding in the amount of \$266,076.</i>                                                                                                                                                                                                                       | 7/1/2020             | \$0          | \$0            | \$1,867,735         | 14,500          | 5.00         |
| 10       |            |                             | <b>Total Dist.- YTD Single Year Grants</b>                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      | <b>\$0</b>   | <b>\$6,318</b> | <b>\$36,650,682</b> | <b>22,120</b>   | <b>26.50</b> |
| 1        | 211159     | San Antonio College         | <b>Texas Higher Education Coordinating Board, Program Title: "Nursing &amp; Allied Health-Supporting Clinical Learning to Mitigate Impediments due to COVID-19".</b>   | To support eligible initial RN licensure programs in their efforts to mitigate the impact on Texas students' clinical learning experiences from the Coronavirus Disease 2019 (COVID-19), in anticipation that the impact could be potentially long-lasting.                                                                                                                                                                                                    | 10/16/2020           | \$0          | \$0            | \$73,926            | 350             | 1.00         |
| 2        | 211425     | San Antonio College         | <b>U.S. Department of Education, Program Title: "San Antonio College's (SAC) CARES".</b>                                                                               | CARES Act-Institutional costs will be used to enable and operate effectively in a remote learning environment resulting from the COVID-19 pandemic. Funding will be used to address allowable costs associated with significant changes to the delivery of instruction. <i>Additional funding in the amount of \$14,126,237.</i>                                                                                                                               | 5/7/2020             | \$0          | \$0            | \$14,126,237        | 18,643          | 0.00         |
| 3        | 211426     | San Antonio College         | <b>U.S. Department of Education, Program Title: "San Antonio College's (SAC) CARES Emergency Fund-Hispanic/Minority-Serving Institutions".</b>                         | To address the financial needs of students due to the disruption of campus operations from coronavirus; funds will be used for the sole and exclusive purpose of providing emergency financial aid grants to students for their expenses related to the disruption of campus operations due to coronavirus. <i>Additional Funding in the amount of \$991,224.</i>                                                                                              | 12/9/2020            | \$0          | \$0            | \$995,960           | 50              | 1.00         |
| 4        | 251425     | San Antonio College         | <b>U.S. Department of Education, Program Title: "San Antonio College (SAC) CARES Emergency Student AID Project".</b>                                                   | To address the pressing financial need of students due to the disruption of campus operations from Coronavirus. Funds will be used for the sole and exclusive purpose of providing emergency financial aid grants to students for their expenses such as food, housing, course materials, technology, health care related to the disruption of campus operations. <i>Additional funding in the amount of \$16,587,133 from the American Rescue Plan (ARP).</i> | 4/25/2020            | \$0          | \$0            | \$20,411,260        | 7,000           | 0.00         |

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| Item No. | Grant Code | College              | Funding Source/Grant                                                                                                                                       | Description/Function                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Date of Award Letter | Match Amount | Indirect Cost | Funding Amount      | Students Served | No. of FTEs |
|----------|------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------|---------------------|-----------------|-------------|
| 5        | 251426     | San Antonio College  | <b>Texas Higher Education Coordinating Board, Program Title: "U.S. Department of Education, "Governor's Emergency Education Relief (GEER) Fund".</b>       | Under the e Governor's Emergency Education Relief Fund (GEER FUND), the U.S. Department of Education awards grants to Governors for the purpose of providing local educational agencies (LEAs) institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19). The Emergency Educational grant is to provide financial relief to victims of the pandemic emergency through federally-funded educational grants that keep Texans on track to attaining high-value educational credentials. | 9/1/2020             | \$0          | \$0           | \$271,953           | 150             | 0.00        |
| <b>5</b> |            |                      | <b>Total SAC-YTD Single-Year Grants</b>                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | <b>\$0</b>   | <b>\$0</b>    | <b>\$35,879,336</b> | <b>26,193</b>   | <b>2.00</b> |
| 1        | 212425     | St. Philip's College | <b>U.S. Department Of Education, Program Title: "CARES ACT Higher Education Emergency Relief Fund for Institutions and students impacted by COVID-19".</b> | CARES ACT Institutional Costs funding will be used to enable to operate effectively in a remote learning environment resulting from the COVID-19 pandemic. Funding will be used to address allowable costs associated with significant changes to the delivery of instruction.                                                                                                                                                                                                                                                                                                                  | 5/6/2020             | \$0          | \$0           | \$6,888,489         | 13,000          | 0.00        |
| 2        | 212426     | St. Philip's College | <b>U.S. Department Of Education, Program Title: "CARES ACT HBCU Emergency Relief Fund for institutions and students impacted by COVID-19".</b>             | CARES ACT HBCU funding will be used to enable to operate effectively in a remote learning environment resulting from the COVID-19 pandemic. Funding will be used to address allowable costs associated with significant changes to the delivery of instruction.                                                                                                                                                                                                                                                                                                                                 | 5/1/2020             | \$0          | \$0           | \$30,775,853        | 13,691          | 0.00        |
| 3        | 212631     | St. Philip's College | <b>Texas Workforce Commission, Program Title: "Apprenticeship Training Program".</b>                                                                       | The Purpose of the Apprenticeship Training Program grant award is to pay a portion of the cost of job-related in person classroom instruction in registered apprenticeship. Registered apprenticeship combines on the job training under supervision of experienced journey workers with in-person classroom instruction. <i>Additional funding in the amount of \$38,605.</i>                                                                                                                                                                                                                  | 9/1/2020             | \$0          | \$0           | \$104,480           | 171             | 0.00        |
| 4        | 252425     | St. Philip's College | <b>U.S. Department of Education, Program Title: "CARES ACT Higher Education Emergency Relief Fund for students impacted by COVID-19".</b>                  | To address the pressing financial need of students due to the disruption of campus operations from the Coronavirus. Funds will be used for the sole and exclusive purpose of providing emergency financial aid grants to students for their expenses such as food, housing, course materials, technology, health care related to the disruption of campus operations. <i>Additional funding in the amount of \$8,016,027 from American Rescue Plan (ARP).</i>                                                                                                                                   | 4/25/2020            | \$0          | \$0           | \$9,729,780         | 15,055          | 0.00        |
| 5        | 252426     | St. Philip's College | <b>Texas Higher Education Coordinating Board, Program Title: "U.S. Department of Education, "Governor's Emergency Education Relief (GEER) Fund".</b>       | Under the Governor's Emergency Education Relief Fund (GEER FUND), the U.S. Department of Education awards grants to Governors for the purpose of providing local educational agencies (LEAs) institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19). The Emergency Educational grant is to provide financial relief to victims of the pandemic emergency through federally-funded educational grants that keep Texans on track to attaining high-value educational credentials.   | 9/1/2020             | \$0          | \$0           | \$107,633           | 55              | 0.00        |
| <b>5</b> |            |                      | <b>Total SPC YTD Single-Year Grants</b>                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | <b>\$0</b>   | <b>\$0</b>    | <b>\$47,606,235</b> | <b>41,972</b>   | <b>0.00</b> |

**ALAMO COLLEGES DISTRICT**  
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| Item No. | Grant Code | College           | Funding Source/Grant                                                                                                                                                 | Description/Function                                                                                                                                                                                                                                                                                                                                                                                                                                      | Date of Award Letter | Match Amount | Indirect Cost | Funding Amount | Students Served | No. of FTEs |
|----------|------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------|----------------|-----------------|-------------|
| 1        | 213089     | Palo Alto College | <b>Texas College &amp; Career Readiness School Models, Program Title:</b> "College and Career Readiness School Model Sub-Grant".                                     | The purpose of the CCRSM sub-grant is to provide best practices through the CCRSM website, conference sessions and open house opportunities; create resources including but not limited to video vignettes, resource documents and data sharing forms on a regular basis; host webinars or trainings and serve as a resource reviewer on a scheduled basis.                                                                                               | 3/31/2020            | \$0          | \$0           | \$10,000       | 0               | 0.00        |
| 2        | 213092     | Palo Alto College | <b>U.S. Department of Agriculture-National Resources Conservation Service, Program Title:</b> "G.R.E.E.N. (Growing Roots for Education, Environment and Nutrition)". | The project will demonstrate the need of educational and outreach purposes for community supported agriculture through the installation of rainwater system by providing hands on learning experiences through soil health programs, providing educational services, developing strong marketing alliance and to establish a producer mentoring network.                                                                                                  | 9/1/2020             | \$0          | \$0           | \$2,936        | 10              | 0.00        |
| 3        | 213096     | Palo Alto College | <b>U.S. Department of Agriculture, Program Title:</b> "Child and Adult Care Food Program".                                                                           | Ray Ellison Family Center will provide nutritious meals to children under the Child and Adult Care Food program. A Cook is on site daily to prepare and provide nutritious meals under these regulations.                                                                                                                                                                                                                                                 | 10/1/2020            | \$0          | \$0           | \$27,419       | 50              | 1.00        |
| 4        | 213097     | Palo Alto College | <b>U.S. Dept. of Health &amp; Human Services /Workforce Solutions, Program Title:</b> "Workforce Solution Alamo COVID-19 Texas Rising Star".                         | Funding will be used to promote business sustainability and assist with Child Care Regulation (CCR) and Center for Disease Control (CDC) Health and Safety standards.                                                                                                                                                                                                                                                                                     | 11/24/2020           | \$0          | \$0           | \$3,000        | 0               | 0.00        |
| 5        | 213098     | Palo Alto College | <b>Texas Workforce Commission, Program Title:</b> "Governors Summer Merit Program".                                                                                  | Purpose of the Governor's Summer Merit Program is to improve middle and high school students familiarity and experience with post secondary education opportunities leading to STEM careers while developing collaboration among workforce development programs, colleges and universities.                                                                                                                                                               | 3/23/2021            | \$0          | \$0           | \$83,206       | 120             | 1.00        |
| 6        | 213425     | Palo Alto College | <b>U.S. Department Of Education, Program Title:</b> "Palo Alto College-CARES Institutional".                                                                         | Funds to cover costs for changes that have a clear nexus to significant changes to the delivery of instruction due to COVID-19.                                                                                                                                                                                                                                                                                                                           | 4/5/2020             | \$0          | \$0           | \$6,865,308    | 5,196           | 0.00        |
| 7        | 213426     | Palo Alto College | <b>U.S. Department of Education, Program Title:</b> "Palo Alto College-CARES HSI".                                                                                   | Funds to cover costs for changes that have a clear nexus to significant changes to the delivery of instruction due to COVID-19. <i>Additional funding in the amount of \$473,598.</i>                                                                                                                                                                                                                                                                     | 12/9/2020            | \$0          | \$0           | \$475,615      | 2,004           | 0.00        |
| 8        | 253425     | Palo Alto College | <b>U.S. Dept. of Education, Program Title:</b> "Palo Alto College CARES".                                                                                            | To address the pressing financial need of students due to the disruption of campus operations from Coronavirus; funds will be used for the sole and exclusive purpose of providing emergency financial aid grants to students for their expenses such as food, housing, course materials, technology, health care related to the disruption of campus operations. <i>Additional funding in the amount of \$7,943,670 from American Rescue Plan (ARP).</i> | 4/25/2020            | \$0          | \$0           | \$9,564,142    | 5,000           | 0.00        |
| 9        | 253426     | Palo Alto College | <b>Texas Higher Education Coordinating Board, Program Title:</b> "U.S. Department of Education, "Governor's Emergency Education Relief (GEER) Fund".                 | Under the e Governor's Emergency Education Relief Fund (GEER FUND), the U.S. Department of Education awards grants to Governors for the purpose of providing local educational agencies (LEAs) institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19).                                                                                      | 9/1/2020             | \$0          | \$0           | \$132,228      | 80              | 0.00        |
|          | 9          |                   | <b>Total PAC-YTD Single Year Grants</b>                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | \$0          | \$0           | \$17,163,854   | 12,460          | 2.00        |

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| Item No. | Grant Code | College                    | Funding Source/Grant                                                                                                                                  | Description/Function                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Date of Award Letter | Match Amount | Indirect Cost | Funding Amount | Students Served | No. of FTEs |
|----------|------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------|----------------|-----------------|-------------|
| 1        | 214425     | Northwest Vista College    | <u>U.S. Department of Education, Program Title: "NVC CARES Act HEERF Grant Institutional Support"</u> .                                               | Funding will be used to address allowable costs associated with significant changes to the delivery of instruction due to COVID-19 and campus reopening.                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1/16/2021            | \$0          | \$0           | \$11,960,913   | 14,182          | 0.00        |
| 2        | 214426     | Northwest Vista College    | <u>U.S. Department of Education, Program Title: "NVC CARES Act HEERF Grant-MSI DHSI Support"</u> .                                                    | CRRSAA HEERF funding will be used to enable to operate effectively in a remote learning environment resulting from the COVID-19 pandemic. Activities and expenditures will be prioritized to help ensure that learning can continue for NVC students during our community's recovery from the coronavirus pandemic.                                                                                                                                                                                                                                                                             | 3/3/2021             | \$0          | \$0           | \$855,160      | 8,126           | 0.00        |
| 3        | 254425     | Northwest Vista College    | <u>U.S. Department of Education, Program Title: "Northwest Vista College CARES Emergency Student AID Project"</u> .                                   | Funding will be used to address the pressing financial need of students due to the disruption of campus operations from Coronavirus. Funds will be disbursed for the sole and exclusive purpose of providing emergency financial aid grants to students for their expenses related to the disruption of campus operations due to Coronavirus such as food, housing, course materials, technology, health care and child care expenses. <i>Additional funding in the amount of \$13,781,925 from the American Rescue Plan (ARP).</i>                                                             | 2/1/2021             | \$0          | \$0           | \$17,245,235   | 7,861           | 0.00        |
| 4        | 254426     | Northwest Vista College    | <u>Texas Higher Education Coordinating Board, Program Title: "U.S. Department of Education, "Governor's Emergency Education Relief (GEER) Fund"</u> . | Under the e Governor's Emergency Education Relief Fund (GEER FUND), the U.S. Department of Education awards grants to Governors for the purpose of providing local educational agencies (LEAs) institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19). The Emergency Educational grant is to provide financial relief to victims of the pandemic emergency through federally-funded educational grants that keep Texans on track to attaining high-value educational credentials. | 9/1/2020             | \$0          | \$0           | \$186,598      | 100             | 0.00        |
| 4        |            |                            | <b>Total NVC-MTD Single Year Grants</b>                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | \$0          | \$0           | \$30,247,906   | 14,282          | 0.00        |
| 1        | 215014     | Northeast Lakeview College | <u>U.S.Department of Agriculture, Program Title: "Northeast Lakeview College NEST Community Garden Project"</u> .                                     | Funds will be used to create the NLC NEST Community Vegetable Garden which will provide produce to the NLC Nighthawk's NEST Food pantry.                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 8/26/2020            | \$0          | \$0           | \$10,500       | 500             | 0.00        |
| 2        | 215425     | Northeast Lakeview College | <u>U.S.Department of Education, Program Title: "Northeast Lakeview College CARES Project Part 2 (NLC CARES 2)"</u> .                                  | CARES ACT HEERF-Institutional Costs funding will be used to enable to operate effectively in a remote learning environment resulting from the COVID-19 pandemic. Funding will be used to address allowable costs associated with significant changes to the delivery of instruction.                                                                                                                                                                                                                                                                                                            | 6/5/2020             | \$0          | \$0           | \$3,735,493    | 6540            | 0.00        |
| 3        | 255425     | Northeast Lakeview College | <u>U.S. Department of Education, Program Title: "Northeast Lakeview College CARES Project (NLC CARES)"</u> .                                          | Supplementary funding for HEERF funds for emergency aid grants to students. <i>Additional funding in the amount of \$3,967,442 from the American Rescue Plan (ARP).</i>                                                                                                                                                                                                                                                                                                                                                                                                                         | 5/5/2020             | \$0          | \$0           | \$4,639,164    | 3,448           | 0.00        |
| 4        | 255426     | Northeast Lakeview College | <u>Texas Higher Education Coordinating Board, Program Title: "U.S. Department of Education, "Governor's Emergency Education Relief (GEER) Fund"</u> . | Under the e Governor's Emergency Education Relief Fund (GEER FUND), the U.S. Department of Education awards grants to Governors for the purpose of providing local educational agencies (LEAs) institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19). The Emergency Educational grant is to provide financial relief to victims of the pandemic emergency through federally-funded educational grants that keep Texans on track to attaining high-value educational credentials. | 9/1/2020             | \$0          | \$0           | \$23,301       | 15              | 0.00        |
| 4        |            |                            | <b>Total NLC-YTD Single Year Grants</b>                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | \$0          | \$0           | \$8,408,458    | 10,503          | 0.00        |

Grants and Contracts Office 7/27/2021

\$60



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|----------|------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------|----------------|-----------------|-------------|
|          | 37         |                                         |                                                                                                                                                          | <b>Total YTD Single Year Grants</b>                                                                                                                                                                                                                                                                                                                                                                                          |                      | \$0          | \$6,318       | \$175,956,471  | 127,530         | 30.50       |
|          |            |                                         |                                                                                                                                                          | <b>Multi-Year Grants</b>                                                                                                                                                                                                                                                                                                                                                                                                     |                      |              |               |                |                 |             |
| 1        | 219089     | District                                | <b>Texas Higher Education Coordinating Board, Program Title: "Pathways Project (TxRAN)".</b> Year 8 of 8.                                                | Continue leading one of the regional pathways partnerships in support of THECB's statewide pathways project. Team also develops educational and other support interventions to ease student transition from high school through college completion, thereby supporting 60x30 TX goals of increasing post secondary completions by 2030.                                                                                      | 8/31/2020            | \$0          | \$0           | \$6,300        | 0               | 0.00        |
| 2        | 219117     | District                                | <b>Texas Higher Education Coordinating Board (THECB), Program Title: "Nudges to the Finish Line".</b> Year 2 of 2.                                       | Alamo Colleges District is participating in research project on the impact of text message nudges. ACD will share data for the purposes of assigning students to cohorts and for evaluating impact of interventions on credit completion and degree attainment.                                                                                                                                                              | 5/24/2021            | \$0          | \$0           | \$5,613        | 0               | 0.00        |
| 3        | 219119     | District Economic Workforce             | <b>U.S. Department of Labor/San Jacinto College, Program Title: "Scaling Apprenticeship Through Sector Based Strategies, Texas is IT!".</b> Year 2 of 4. | This project will support Information technology (IT) occupations and will train 5,000 apprentices and re-apprentices. Consortium is joined by national partners, IBM Corporation, Lockheed Martin, Rackspace, Cerner Corporation and Cisco Systems. Alamo Colleges District is responsible for training 252 apprentices and 100 pre-apprentices.                                                                            | 7/15/2021            | \$0          | \$70,500      | \$461,911      | 352             | 3.00        |
| 4        | 219121     | District                                | <b>University of Texas at San Antonio, Program Title: "Bexar County Fostering Educational Success Project".</b> Year 3 of 3.                             | The University of Texas at San Antonio, Texas A&M San Antonio, Alamo Colleges District, Bexar County Children's Court and Child Advocates have partnered for the creation of the Fostering Educational Success for students with a history of Foster Care. <i>Additional funding in the amount of \$134,290.</i>                                                                                                             | 9/1/2019             | \$0          | \$0           | \$282,915      | 336             | 4.00        |
| 5        | 219124     | District Economic Workforce Development | <b>U.S. Department of Labor, Program Title: "Apprenticeship: Closing the Skills Gap".</b> Year 2 of 4.                                                   | The Healthcare Apprenticeship Partnership will convene key employer partners to develop new apprenticeship programs in key occupations in the h healthcare sector to build an apprenticeship pathway and expand access to trainees.                                                                                                                                                                                          | 2/18/2020            | \$115,103    | \$59,645      | \$255,785      | 800             | 2.50        |
| 6        | 219327     | District                                | <b>Texas Workforce Commission, Program Title: "Accelerate Texas IV: Integrated Education and Training."</b> Year 2 of 2.                                 | Project funding will support Workforce Training, AEL services, coordination, staffing, curriculum development, student support and other service delivery. <i>Additional funding in the amount of \$214.</i>                                                                                                                                                                                                                 | 3/24/2021            | \$0          | \$0           | \$214          | 0               | 0.00        |
| 7        | 219345     | District Economic Workforce Development | <b>Texas Workforce Commission/ESC 20, Program Title: "Adult Education and Literacy (AEL)".</b> Year 1 of 7                                               | This consortium grant will be used to build systems of success for Adult Education and Literacy (AEL) and English Literacy Civics at all levels. The AEL Consortium will lead the Adult Learner Success Network in planning and designing education services, support services and workforce pathways across the 12 county service area of Alamo Workforce Development. <i>Additional funding in the amount of \$16,341.</i> | 7/1/2020             | \$0          | \$0           | \$536,245      | 521             | 0.00        |

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|----------|------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|------------------|--------------------|-----------------|--------------|
| 8        | 219420     | District                    | <b>Emergency Food and Shelter National Board Program, Program Title:</b> "EFSP Student Emergency Aid Program-Phase 38". Year 2 of 2.                                          | The Alamo Colleges District five Advocacy Centers address housing and food insecurities through wrap-around social work case management and emergency aid to students struggling to make utility or rent payments in order to avoid eviction or termination of utilities. A Helpline is connecting students to Supplemental Nutrition Plan, the SA Food Bank and other community partners for housing assistance, food and grocery gift cards. | 5/25/2021            | \$0              | \$0              | \$10,000           | 10              | 0.00         |
| 9        | 219742     | District-Economic Workforce | <b>U.S. Department of Health &amp; Human Services Administration for Children and Families, Program Title:</b> "Healthcare Professions Opportunity Grant". Year 6 of 6.       | The purpose of this grant is to provide direct training and education as well as prepare individuals for employment in the healthcare field. Will offer an exciting career ladder program that provides educational training for Temporary Assistance for Needy Family (TANF) recipients and low income eligible individuals in high demand healthcare fields.                                                                                 | 9/30/2020            | \$0              | \$0              | \$3,000,000        | 310             | 18.00        |
| 9        |            |                             | <b>Total Dist.-YTD Multi-Year Grants</b>                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      | <b>\$115,103</b> | <b>\$130,145</b> | <b>\$4,558,983</b> | <b>2,329</b>    | <b>27.50</b> |
| 1        | 211128     | San Antonio College         | <b>U.S. Department of Health and Human Services / Healthy Futures of Texas, Program Title:</b> "Competitive Personal Responsibility Education Program (C-PREP)". Year 6 of 6. | The program aims to prevent unplanned pregnancy and reduce sexually transmitted diseases to college-aged youth between the age of 14-19 yrs. through two health education programs, Seventeen Days, and SHARP (Sexual Health Adolescent Risk Prevention). Target population includes dual-high school students enrolled at San Antonio College.                                                                                                | 7/17/2020            | \$0              | \$0              | \$89,270           | 300             | 1.00         |
| 2        | 211137     | San Antonio College         | <b>U.S. Department of Education, Program Title:</b> "Highlands Upward Bound Math and Science Project". Year 4 of 5.                                                           | Project provides student service programs for individuals from disadvantaged backgrounds, first generations, low-income individuals, etc. UBMS provides up to four years of additional academic support through summer instruction in math, language arts, composition, foreign language and lab science that aligns with state exams and state readiness standard.                                                                            | 9/6/2017             | \$0              | \$19,073         | \$297,584          | 60              | 3.00         |
| 3        | 211138     | San Antonio College         | <b>U. S. Department of Education, Program Title:</b> "Child Access Means Parents in School (CCAMPIS)". Year 4 of 5.                                                           | Goal is to increase low-income student success by providing access to high quality child care. Project will provide academic support counseling for CCAMPIS parents at-risk for failure.                                                                                                                                                                                                                                                       | 10/1/2017            | \$341,068        | \$22,821         | \$308,091          | 60              | 0.00         |
| 4        | 211141     | San Antonio College         | <b>Department of Health &amp; Human Services / University of Texas at Austin, Program Title:</b> "Addiction Technology Transfer Center HHS Region 6". Year 4 of 4.            | The goal of the grant is to provide individuals in the field of addiction counseling and related areas, information regarding best practices when dealing with patients/clients. This will be accomplished through classroom and internet academic course offerings as well as training workshops offered throughout the year.                                                                                                                 | 9/30/2017            | \$0              | \$0              | \$15,000           | 159             | 1.00         |
| 5        | 211143     | San Antonio College         | <b>Texas Higher Education Coordinating Board, Program Title:</b> "Nursing Shortage Reduction Program/Nursing Under 70 Program". Year 2 of 2.                                  | The purpose of the grant is to provide up-front funding for the institution's nursing department in order to hire additional faculty and to take additional measures necessary to improve the number of initial license graduates.                                                                                                                                                                                                             | 3/27/2019            | \$0              | \$0              | \$318,352          | 0               | 0.0          |
| 6        | 211146     | San Antonio College         | <b>National Science Foundation, Program Title:</b> "Cyber Service Scholarship (CSS) Program". Year 2 of 5.                                                                    | The principal goal of this project is to encourage and enable academically talented SAC CIS majors who are veterans of the Armed Forces to complete the AAS in Information Assurance and Cyber Security and enter into a federal, state, local government position related to Cyber Security.                                                                                                                                                  | 9/14/2018            | \$0              | \$0              | \$241,621          | 5               | 2.00         |

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|----------|------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|------------------|--------------------|-----------------|--------------|
| 7        | 211153     | San Antonio College | U.S. Department of Education, <u>Program Title: "Project R.I.S.E. (Ready, Inspired, Successful, Engaged) SSS Program"</u> . Year 1 of 5.                                       | San Antonio College proposes to serve at least 120 low-income, first-generation and/or disabled STEM and Health Sciences majors each year through Project R.I.S.E. The program will increase students' chances of success by providing year round tutoring and prescribed tutoring plans, academic and college readiness instruction.                                                                                    | 8/11/2020            | \$0              | \$0              | \$261,879          | 120             | 5.00         |
| 8        | 211154     | San Antonio College | U.S. Department of Education, <u>Program Title: "Veterans Achieving Learning through Opportunity and Resilience (VALOR) SSS Program"</u> . Year 1 of 5.                        | San Antonio College proposes to serve at least 120 low-income, first generation and/or disabled veterans each year through Project VALOR. The program will increase students' chances of success by providing year-round tutoring, academic and college readiness instruction, and postsecondary course selection.                                                                                                       | 8/11/2020            | \$0              | \$0              | \$261,786          | 120             | 5.00         |
| 9        | 211158     | San Antonio College | National Security Agency, <u>Program Title: "National Centers of Academic Excellence in Cybersecurity (NCAE-C)"</u> . Year 1 of 2.                                             | Goal is to increase the number of transitioning military veterans, existing first responders, and criminal justice and finance earners who are prepared to defend our nations security and prosperity via cybersecurity-related positions in San Antonio, Texas and beyond.                                                                                                                                              | 9/3/2020             | \$0              | \$25,958         | \$218,455          | 20              | 1.00         |
| 10       | 211161     | San Antonio College | National Security Agency/Dakota State University, <u>Program Title: "Centers of Academic Excellence in Cybersecurity Program"</u> . Year 1 of 2.                               | SAC is pleased to partner with Dakota State University and seven of its university and community college partners to improve postsecondary cybersecurity education across the U.S.                                                                                                                                                                                                                                       | 9/30/2020            | \$0              | \$28,728         | \$205,024          | 25              | 1.00         |
| 11       | 211162     | San Antonio College | National Endowment for the Humanities, <u>Program Title: "San Anto History GO!"</u> . Year 1 of 3.                                                                             | This project aims to improve outcomes including completion, retention and learning outcome and engagement in both college and middle school history classes by providing students the opportunity to connect with the history of their neighborhoods and communities. Web-based "Story Maps" and mobile application map tours that can be shared with the general public will increase student engagement in the course. | 1/30/2020            | \$0              | \$22,553         | \$42,987           | 150             | 1.00         |
| 12       | 211163     | San Antonio College | National Security Agency/California State University, <u>Program Title: "CAE-C in Cybersecurity Education Innovation"</u> . Year 1 of 2.                                       | SAC will prepare at least 25 existing cybersecurity faculty to obtain Department of Defense IT industry certifications with a focus on Security to prepare them for leading their institution's CAE accreditation process. SAC will identify at least 10 veterans or active duty military members who are employed in cybersecurity roles and who have an interest in teaching cybersecurity.                            | 9/21/2020            | \$0              | \$42,895         | \$132,068          | 100             | 1.00         |
| 13       | 211532     | San Antonio College | U.S. Department of Education, <u>Program Title: "Tenaces: Staying the Course-A Project to Increase STEM Field Success for Hispanic and Low-income Students"</u> . Year 5 of 5. | Purpose of this program is to develop and carry out activities to improve and expand the institutions capacity to serve Hispanic and other low-income students in San Antonio who attain degrees in STEM fields.                                                                                                                                                                                                         | 10/1/2020            | \$0              | \$75,000         | \$775,000          | 15,000          | 5.00         |
| 14       | 211534     | San Antonio College | City of San Antonio, <u>Program Title: "Educational Access Channel"</u> . Year 9 of 11.                                                                                        | Funding from this award will be used to replace or purchase multimedia equipment and materials for the COSA TV Education station.                                                                                                                                                                                                                                                                                        | 9/1/2020             | \$0              | \$0              | \$200,000          | 20,000          | 0.00         |
|          | 14         |                     | <b>Total SAC-YTD Multi-Year Grants</b>                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                          |                      | <b>\$341,068</b> | <b>\$237,028</b> | <b>\$3,367,116</b> | <b>36,119</b>   | <b>26.00</b> |

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|----------|------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|------------------|--------------------|-----------------|--------------|
| 1        | 212079     | St. Philip's College | U.S. Department of Health and Human Services / Healthy Futures of Texas, <u>Program Title:</u> "Competitive Personal Responsibility Education Program (C-PRP)". Year 6 of 6.                           | Goal is to prevent unplanned pregnancy, STDs and HIV among the highest risk age and racial/ethnic groups of teens in Bexar County Texas; minority teens ages 18-19 attending three of the Alamo Colleges, St. Philip's College, San Antonio College and Palo Alto College.                                      | 7/17/2020            | \$0          | \$0              | \$88,895           | 300             | 1.00         |
| 2        | 212086     | St. Philip's College | U.S. Department of Education, <u>Program Title:</u> "St. Philip's College Child Care Access Means Parents in School Program". Year 4 of 5.                                                             | The goal of the project is to provide support for the participation of low-income student-parents in post secondary education through the provision of campus based child care services offered at the on-site nationally accredited SPC Development Center.                                                    | 10/1/2020            | \$0          | \$0              | \$120,250          | 40              | 1.00         |
| 3        | 212088     | St. Philip's College | National Aeronautics and Space Administration (NASA) / University of Texas at San Antonio. <u>Program Title:</u> "NASA Center for Advanced Measurements in Extreme Environments (CAMEE)". Year 2 of 2. | The NASA MIRO significantly increase the number of under represented minority STEM students who transfer to four-year institutions to complete a Bachelor's degree in STEM fields. Objectives include providing professional development, peer mentorship, faculty mentorship, tutoring and enriched STEM labs. | 10/1/2020            | \$0          | \$0              | \$46,861           | 10              | 0.00         |
| 4        | 212089     | St. Philip's College | Texas Higher Education Coordinating Board (THECB); <u>Program Title:</u> "Nursing Shortage Reduction Program (NSRP) Under 70 Program". Year 2 of 2.                                                    | Funds received from this grant would be necessary to hire additional nursing faculty for the LVN to RN program.                                                                                                                                                                                                 | 10/7/2020            | \$0          | \$0              | \$34,555           | 12              | 0.00         |
| 5        | 212091     | St. Philip's College | National Security Agency, <u>Program Title:</u> "2020 GenCyber". Year 1 of 2.                                                                                                                          | The SPC GenCyber Teacher Academy will provide various opportunities for K12 educators to solidify their knowledge of cybersecurity. The GenCyber Program will train forty, 8-11th grade educators from within Bexar County and surrounding areas.                                                               | 4/1/2020             | \$0          | \$15,050         | \$79,952           | 40              | 1.00         |
| 6        | 212604     | St. Philip's College | U.S. Department of Education, <u>Program Title:</u> "Historically Black Colleges and Universities Program". Year 4 of 5.                                                                               | The funds allocated under this grant are being used to support Project Administration and Research Development, Center of Excellence for Math and Science, Campus Renovation, Information & Communication Technology, Student Services, Good Samaritan Veteran Outreach and Transition Center.                  | 8/20/2020            | \$0          | \$0              | \$7,363,989        | 0               | 14.00        |
| 7        | 212628     | St. Philip's College | U.S. Department of Education, <u>Program Title:</u> "FUTURE Act". Year 1 of 5.                                                                                                                         | Funds for this grant will be used to implement and operate three activities that will support and strengthen the overall institution deliver of services to students. Project Administration and Research Development, Campus Renovation & Technology Improvements and Student Services                         | 8/21/2020            | \$0          | \$0              | \$1,162,992        | 0               | 0.00         |
| 8        | 212634     | St. Philip's College | National Science Foundation, <u>Program Title:</u> "CIMA Louis Stokes Alliances for Minority Participation (LSAMP)". Year 1 of 3.                                                                      | Program will assist universities and colleges in diversifying the STEM workforce through their efforts at increasing the number of students successfully completing high quality degree programs in science, technology, engineering and mathematics (STEM) Disciplines.                                        | 8/21/2020            | \$0          | \$301,503        | \$500,000          | 30              | 1.00         |
| 8        |            |                      | <b>Total SPC-YTD Multi-Year Grants</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                 |                      | <b>\$0</b>   | <b>\$316,553</b> | <b>\$9,397,494</b> | <b>432</b>      | <b>18.00</b> |
| 1        | 213069     | Palo Alto College    | U.S. Department of Health and Human Services / Healthy Futures of Texas, <u>Program Title:</u> "Competitive Personal Responsibility Education Program (C-PRP)". Year 6 of 6.                           | Goal of Health Futures of Texas project is to prevent unplanned pregnancy, STDs and HIV among the highest risk age and racial/ethnic groups of teen in Bexar County Texas ages 18-19 attending the Alamo Colleges.                                                                                              | 6/10/2020            | \$0          | \$0              | \$89,270           | 300             | 1.00         |

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| 2        | 213076     | Palo Alto College | <u>U.S. Department of Education, Program Title: "Palo Alto College Upward Bound Project"</u> . Year 4 of 5.                                                  | Upward Bound will provide participants from Poteet, Pleasanton, Lytle and Jourdanton High Schools with academic instruction; tutoring and advising on financial aid programs, assistance in completing financial aid applications, financial literacy and support for applying for college enrollment. Participants will be provided support for their diverse academic and non-cognitive needs to ensure that they persist. | 9/30/2020            | \$0          | \$0           | \$287,429      | 77              | 2.00        |
| 3        | 213078     | Palo Alto College | <u>U.S. Department of Education, Program Title: "Palo Alto College Child Care Means Access in School Project"</u> . Year 4 of 4.                             | The project will subsidize the majority of the cost of on-and off campus child care to ensure that PAC students realize their full potential by enrolling, persisting, and completing a college degree. The project will also subsidize off-campus infant care for a minimum of 2 student parents each year.                                                                                                                 | 7/16/2020            | \$0          | \$10,746.88   | \$134,337      | 20              | 1.00        |
| 4        | 213079     | Palo Alto College | <u>National Science Foundation, Program Title: "Palo Alto College S-STEM Project"</u> . Year 4 of 5.                                                         | The goal of this project is to increase the number of academically talented, financially needy Biology and Biosciences majors who transfer and graduate with a bachelors degree in STEM field on time. The project will help low-income, academically talented Biology students through involvement in Projects of Discovery (PODs).                                                                                         | 7/28/2019            | \$0          | \$0           | \$118,842      | 25              | 7.00        |
| 5        | 213080     | Palo Alto College | <u>U.S. Department of Education, Program Title: "Palo Alto College Upward Bound Math and Science Project"</u> . Year 4 of 5.                                 | Project will provide participants from East Central High School with academic instruction, tutoring and advising, information on financial aid programs, assistance in completing financial aid applications, financial literacy and support for applying for college enrollment.                                                                                                                                            | 9/1/2020             | \$0          | \$0           | \$297,601      | 60              | 2.00        |
| 6        | 213081     | Palo Alto College | <u>National Science Foundation, Program Title: "Advanced Technological Education"</u> . Year 3 of 3.                                                         | Program is geared to establish a new dual credit program in Logistics and Supply Chain by creating new emerging technology course models. Recruitment of students, developing a new training module for secondary school educators and a new transfer agreement with a local 4 year university.                                                                                                                              | 3/30/2018            | \$0          | \$0           | \$60,332       | 1200            | 2.00        |
| 7        | 213084     | Palo Alto College | <u>Defense Intelligence Agency / University of Texas at San Antonio, Program Title: "The UTSA IC CAE Critical Technology Studies Program"</u> . Year 3 of 3. | Palo Alto College is partnering with the University of Texas at San Antonio (UTSA) in a Defense Intelligence Agency Community Center for Academic Excellence that will help enhance security in the homeland, graduate education and public understanding of issues pertaining to national security.                                                                                                                         | 9/28/2018            | \$0          | \$0           | \$21,000       | 24              | 0.00        |
| 8        | 213090     | Palo Alto College | <u>City of San Antonio, Program Title: "Dental Hygiene Services"</u> . Year 1 of 9.                                                                          | Grant project will support the Palo Alto College Associate of Applied Sciences (AAS) Dental Hygiene degree program when new building opens and to provide a full range of cleaning and preventive Oral Health services to children and adult patients.                                                                                                                                                                       | 1/30/2018            | \$0          | \$0           | \$500,000      | 750             | 0.00        |
| 9        | 213091     | Palo Alto College | <u>U.S. Department of Labor, Program Title: "Youth Apprenticeship Readiness Grant"</u> . Year 1 of 5.                                                        | The Education Success Pilot programs will be the target population to receive pre-apprenticeship training to expose them to local, state and national apprenticeship programs.                                                                                                                                                                                                                                               | 7/1/2020             | \$2,099,792  | \$79,215      | \$699,159      | 825             | 7.00        |
| 10       | 213093     | Palo Alto College | <u>U.S. Department of Education, Program Title: "Palo Alto College SSS Project"</u> . Year 1 of 5.                                                           | The project will provide participants with academic support, tutoring and advising; information on financial aid assistance; financial literacy, career exploration; university visits and transfer workshops.                                                                                                                                                                                                               | 9/1/2020             | \$0          | \$17,780      | \$261,888      | 140             | 2.00        |

**ALAMO COLLEGES DISTRICT**  
**FY 2021 Monthly & YTD Grant Award Funding Activity Report with Award Description**  
September 1, 2020 -June 30, 2021

| Item No. | Grant Code | College                 | Funding Source/Grant                                                                                                                                                                      | Description/Function                                                                                                                                                                                                                                                                                                                                                                                                                                             | Date of Award Letter | Match Amount       | Indirect Cost    | Funding Amount       | Students Served | No. of FTEs   |
|----------|------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------|------------------|----------------------|-----------------|---------------|
| 11       | 213095     | Palo Alto College       | <u>U.S. Department of Education, Program Title: "Palo Alto College DHSI: Project Listo".</u> Year 1 of 5.                                                                                 | Project Listo or "ready" in English is designed to establish college-wide best practices and support one activity by increasing Student Support; Growing Partnerships and employer relations to increase student internship and service-learning opportunities; Enrich learning by increasing professional development for faculty to support curriculum design that incorporates career readiness and cultural competency for student success.                  | 9/3/2020             | \$0                | \$0.00           | \$599,007            | 150             | 6.00          |
| 12       | 213516     | Palo Alto College       | <u>U.S. Department of Education, Program Title: "Palo Alto College Title V: Project Impacto".</u> Year 5 of 5.                                                                            | Project will establish college-wide best practices and support systems that enable high-need students to successfully enter, persist, and complete an associates degree program by Strengthening high impact practices for continuing students to improve persistence and completion; establish a student advocacy center and increase professional development opportunities for faculty and staff that will improve student engagement, teaching and learning. | 3/1/2016             | \$0                | \$0              | \$525,000            | 500             | 6.00          |
| 13       | 213518     | Palo Alto College       | <u>U.S. Department of Education, Program Title: "SEEDS of Excellence in STEM at Palo Alto College: Support, Engagement Experiential and Development Systems".</u> Year 5 of 5.            | The SEEDS of excellence project is designed to establish college-wide best practices and support systems related to STEM that aim to increase the number of Hispanic and low-income students pursuing and graduating with STEM degrees by developing comprehensive and collaborative academic and student service programs and strengthening the STEM pipeline.<br><i>Additional funding in the amount of \$89,219.</i>                                          | 9/27/2016            | \$15,000           | \$62,000         | \$864,219            | 354             | 5.00          |
|          | 13         |                         | <b>Total PAC-YTD Multi-Year Grants</b>                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      | <b>\$2,114,792</b> | <b>\$169,742</b> | <b>\$4,458,084</b>   | <b>4,425</b>    | <b>41.00</b>  |
| 1        | 214049     | Northwest               | <u>National Science Foundation, Program</u>                                                                                                                                               | Program will support the educational preparation of next generation                                                                                                                                                                                                                                                                                                                                                                                              | 2/1/2021             | \$0                | \$6,202          | \$149,970            | 28              | 1.00          |
| 2        | 214050     | Northwest Vista College | <u>U.S. Department of Education, Project Title: "Community Math Project: Building Math Proficiency to Strengthen Teacher Education through Collaborative Interventions".</u> Year 3 of 5. | Project aims to narrow the achievement gap among underserved students and provide better educational access for underrepresented groups, through the implementation activities and services designed in the Developing Hispanic Serving Institutions Programs.                                                                                                                                                                                                   | 9/28/2020            | \$0                | \$0              | \$718,091            | 3,375           | 4.8           |
| 3        | 214051     | Northwest Vista College | <u>U.S. Department of Education / University of Texas at San Antonio, Project Title: "Latino Teacher Academy Learning Community (Latino TALC)".</u> Year 3 of 5.                          | The project will provide a support system that facilitates a smooth transition for teacher candidates from the community college to four year institutions. This is a holistic development approach that will provide teacher candidates support as they navigate from a learning community to a professional learning network.                                                                                                                                  | 9/28/2020            | \$0                | \$0              | \$224,103            | 125             | 3.0           |
| 4        | 214053     | Northwest Vista College | <u>National Science Foundation/Pasadena City College. Program Title: "The Micro Nano Technology Education Center".</u> Year 1 of 5.                                                       | In collaboration with Pasadena City College, they will create a national-scale ATE center referred to as the Micro Nano Technology Educate Center. This center will connect to existing micro Nano NSF ATE support centers, will focus on the preparation of a nationwide workforce for the manufacture of micro and Nano technologies.                                                                                                                          | 6/23/2020            | \$0                | \$0              | \$106,767            | 30              | 1.00          |
|          | 4          |                         | <b>Total NVC-YTD Multi-Year Grants</b>                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      | <b>\$0</b>         | <b>\$6,202</b>   | <b>\$1,198,931</b>   | <b>3,558</b>    | <b>9.80</b>   |
|          | 48         |                         | <b>Total YTD Multi-Year Grants</b>                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      | <b>\$2,570,963</b> | <b>\$859,670</b> | <b>\$22,980,607</b>  | <b>46,863</b>   | <b>122.30</b> |
|          | 85         |                         | <b>GRAND TOTAL-YTD SINGLE AND MULTI-YEAR GRANTS</b>                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      | <b>\$2,570,963</b> | <b>\$865,988</b> | <b>\$198,937,078</b> | <b>174,393</b>  | <b>152.80</b> |

**ALAMO COLLEGES DISTRICT**  
**FY 2021 Monthly (MTD) Restricted Contract Activity Report**  
June 01, 2021-June 30, 2021

| Item No. | Grant Code | College             | Funding Source / Grant                                                                                     | Description/Function                                                                                                                                                                                                                                                                                                                                                                     | Date of Award Letter | Match Amount | Indirect Cost | Funding Amount | Students Served | No. of FTEs |
|----------|------------|---------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------|----------------|-----------------|-------------|
| 1        | 241013     | San Antonio College | United Way of San Antonio and Bexar County, Program Title: "Alamo Colleges Student Helpline". Year 2 of 2. | The Student Advocacy center provides integrated case management/mental health support services to students of San Antonio College. We offer telephone support for SAC as well as students from all the five colleges with the following strategies. Help students apply for public assistance (WIC, TANF, Medicaid, etc.) Will also provide emergency assistance for utility assistance. | 7/1/2020             | \$0          | \$0           | \$152,102      | 280             | 1.00        |
|          | 1          |                     |                                                                                                            | GRAND TOTAL-MTD RESTRICTED CONTRACTS                                                                                                                                                                                                                                                                                                                                                     |                      | \$0          | \$0           | \$152,102      | 280             | 1.00        |

**ALAMO COLLEGES DISTRICT**  
**FY 2021 YTD Restricted Contract (Non-Grant) Summary Report**  
September 1, 2020 - June 30, 2021

| No. | Contract Recipient            | No. of Contracts Executed for the Year | YTD Total Amount of Contracts | No. Students to be Served |
|-----|-------------------------------|----------------------------------------|-------------------------------|---------------------------|
| 1   | District Restricted Contracts |                                        |                               |                           |
| 2   | San Antonio College           | 2                                      | 171,589                       | 315                       |
| 3   | St. Philip's College          | 2                                      | 20,000                        | 20                        |
| 4   | Palo Alto College             | 2                                      | 70,000                        | 57                        |
| 5   | Northwest Vista College       | 1                                      | 20,000                        | 60                        |
| 6   | Northeast Lakeview College    | 1                                      | 3,590                         | 0                         |
|     | <b>Total</b>                  | <b>8</b>                               | <b>\$285,179</b>              | <b>452</b>                |

**Year-to-Date Number of Contracts in Selected Dollar Ranges:**

| No. | Contract Recipient            | \$.01-\$9,999.99 | \$10,000- \$99,999 | \$100,000 and Higher | Total    |
|-----|-------------------------------|------------------|--------------------|----------------------|----------|
| 1   | District Restricted Contracts | 0                | 0                  | 0                    | 0        |
| 2   | San Antonio College           | 0                | 1                  | 1                    | 2        |
| 3   | St. Philip's College          | 0                | 2                  | 0                    | 2        |
| 4   | Palo Alto College             | 0                | 2                  | 0                    | 2        |
| 5   | Northwest Vista College       | 0                | 1                  | 0                    | 1        |
| 6   | Northeast Lakeview College    | 1                | 0                  | 0                    | 1        |
|     | <b>Total</b>                  | <b>1</b>         | <b>6</b>           | <b>1</b>             | <b>8</b> |



## Discussion and Possible Action on Approval of Construction Reports

Presented to the Board acting as Committee of the Whole on August 10, 2021 and now presented to the Board for approval on August 17, 2021

### MINUTE ORDER

**“The Alamo Colleges District Board of Trustees hereby approves the construction reports as presented.”**

### PURPOSE

The following construction reports are presented to the Board of Trustees for informational and approval purposes.

### BACKGROUND

1. 2017 Capital Improvement Program Overview Chart(s)
2. 2017 CIP General Obligation Bond / Maintenance Tax Note Summary and Detail Report

### IMPLICATIONS

**Financial:** N/A

**Strategic Plan:** Strategic Objective III Performance Excellence

**Human Resources:** N/A

**ATTACHMENTS:** Construction Reports

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Shayne West  
Interim Associate Vice Chancellor for  
Finance and Fiscal Services

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder  
Date: 2021.07.28 15:37:07 -05'00'

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Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor of Finance and  
Administration

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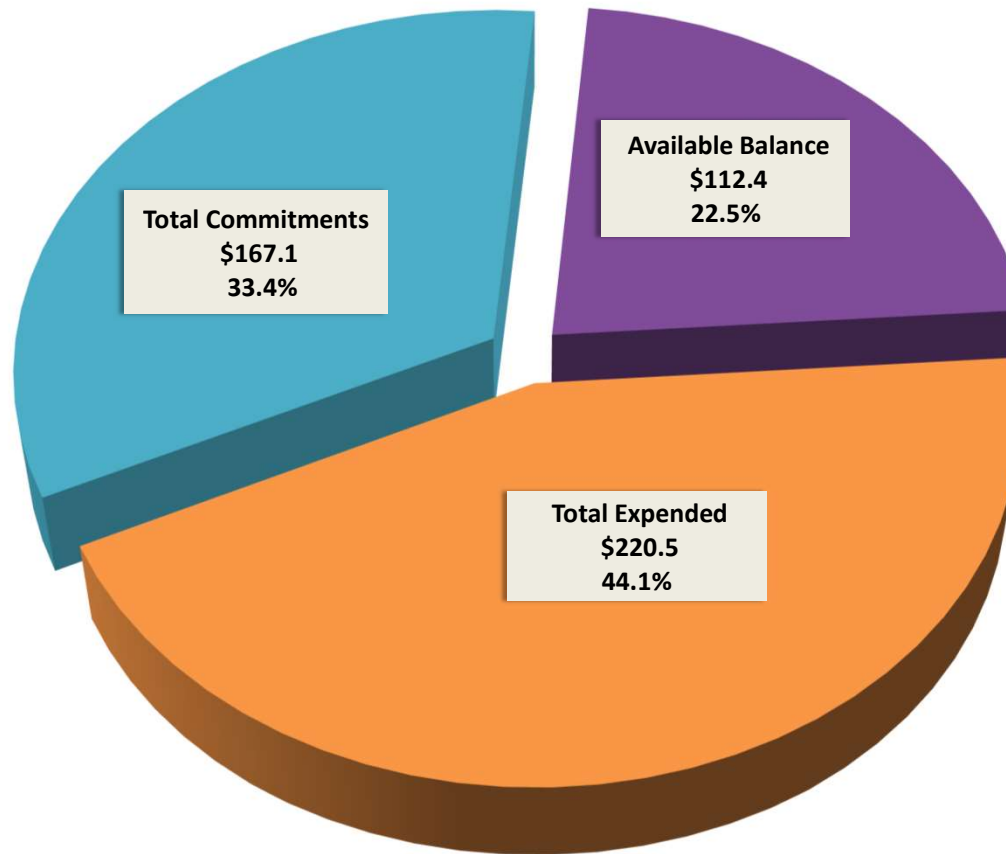
Dr. Mike Flores, Chancellor



ALAMO  
COLLEGES  
DISTRICT

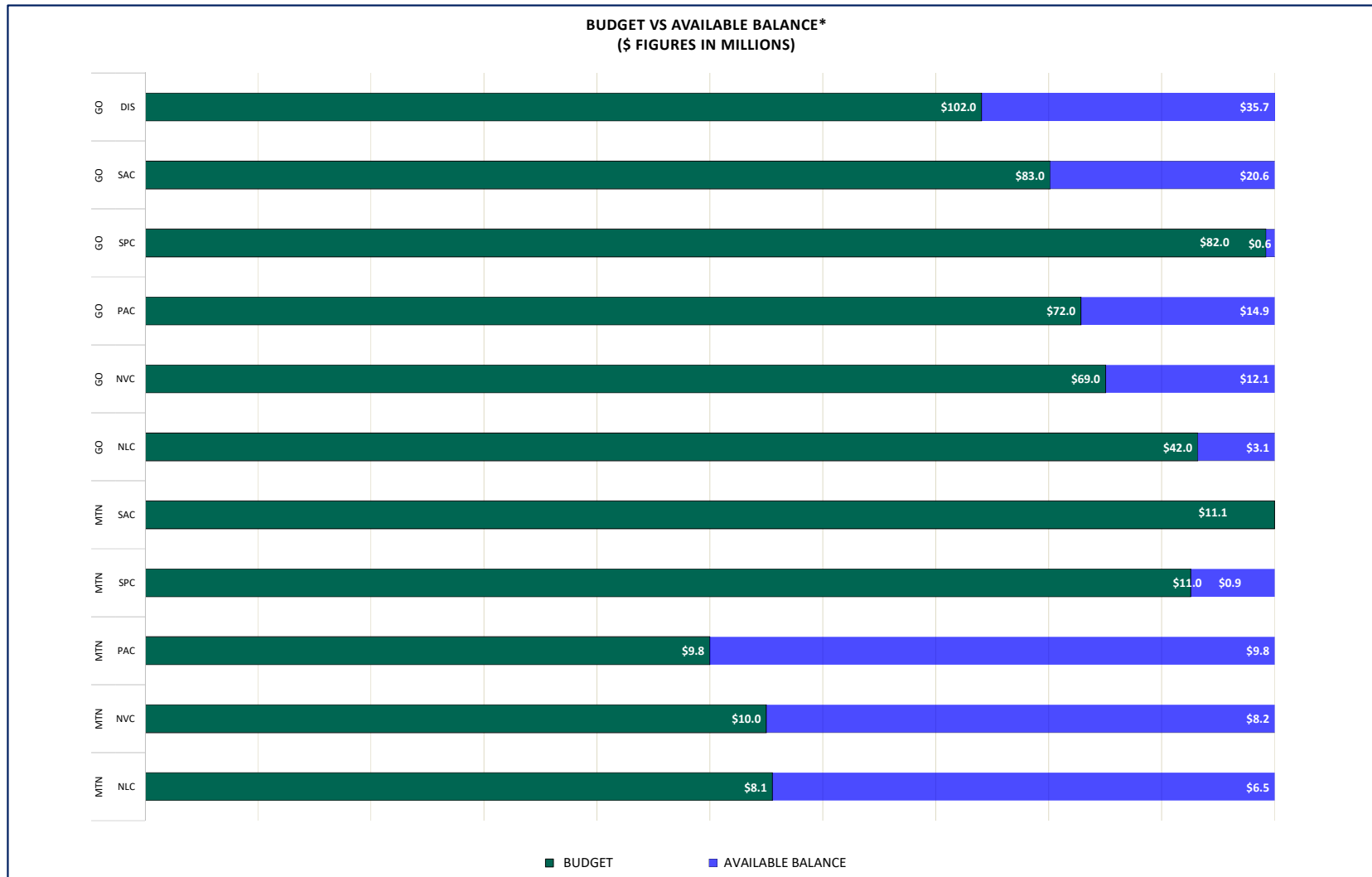
## Budget vs Actual - Overview (GO & MTN)

(\$ FIGURES IN MILLIONS)



ALAMO  
COLLEGES  
DISTRICT

## Alamo Colleges District Capital Improvement Program - Chart Summary



\*Available balance reduced by actual amount expended as well as committed to spend.



**ALAMO COLLEGES DISTRICT**  
**2017 - CAPITAL IMPROVEMENT PROGRAM SUMMARY**  
**As of June 30, 2021**

*Unissued*

| <b>FUNDING SOURCES</b>       | <b>GO 2017<br/>Limited Tax Bonds</b> | <b>MTN 2020<br/>Maintenance Tax Bonds</b> | <b>GO 2021<br/>Limited Tax Bonds</b> | <b>GO 2022<br/>Limited Tax Bonds</b> | <b>TOTAL</b>          |
|------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------|--------------------------------------|-----------------------|
| General Obligation Bonds     | \$ 173,000,000                       | \$ -                                      | \$ 225,000,000                       | \$ 52,000,000                        | \$ 450,000,000        |
| Maintenance Tax Note Bonds   | \$ -                                 | \$ 50,000,000                             |                                      |                                      | \$ 50,000,000         |
| <b>TOTAL FUNDING SOURCES</b> | <b>\$ 173,000,000</b>                | <b>\$ 50,000,000</b>                      | <b>\$ 225,000,000</b>                | <b>\$ 52,000,000</b>                 | <b>\$ 500,000,000</b> |

| <b>BY LOCATION</b>                          | <b>BUDGET</b>         | <b>CURRENT YEAR TOTAL</b> | <b>PRIOR YEARS'<br/>TOTAL</b> | <b>TOTAL TO DATE<br/>ALL YEARS</b> | <b>COMMITMENTS</b>    | <b>AVAILABLE<br/>BALANCE</b> |
|---------------------------------------------|-----------------------|---------------------------|-------------------------------|------------------------------------|-----------------------|------------------------------|
| DISTRICT & DISTRICT WIDE - 2017 G.O. BOND   | \$ 102,000,000        | \$ 6,115,916              | \$ 23,991,667                 | \$ 30,107,583                      | \$ 36,175,959         | \$ 35,716,458                |
| SAN ANTONIO COLLEGE - 2017 G.O. BOND        | \$ 83,000,000         | \$ 10,458,537             | \$ 18,918,460                 | \$ 29,376,997                      | \$ 33,031,943         | \$ 20,591,060                |
| ST. PHILIP'S COLLEGE & SWC - 2017 G.O. BOND | \$ 82,000,000         | \$ 18,050,203             | \$ 46,362,030                 | \$ 64,412,233                      | \$ 16,946,840         | \$ 640,927                   |
| PALO ALTO COLLEGE - 2017 G.O. BOND          | \$ 72,000,000         | \$ 8,313,469              | \$ 8,291,676                  | \$ 16,605,146                      | \$ 40,502,510         | \$ 14,892,345                |
| NORTHWEST VISTA COLLEGE - 2017 G.O. BOND    | \$ 69,000,000         | \$ 11,930,323             | \$ 29,683,871                 | \$ 41,614,194                      | \$ 15,246,641         | \$ 12,139,165                |
| NORTHEAST LAKEVIEW COLLEGE - 2017 G.O. BOND | \$ 42,000,000         | \$ 12,237,622             | \$ 1,922,687                  | \$ 14,160,309                      | \$ 24,773,044         | \$ 3,066,647                 |
| <b>General Obligation Bond Totals</b>       | <b>\$ 450,000,000</b> | <b>\$ 67,106,071</b>      | <b>\$ 129,170,392</b>         | <b>\$ 196,276,463</b>              | <b>\$ 166,676,936</b> | <b>\$ 87,046,603</b>         |
| SAN ANTONIO COLLEGE - 2020 MTN BOND         | \$ 11,100,000         | \$ 9,521,706              | \$ 1,578,294                  | \$ 11,100,000                      | \$ -                  | \$ -                         |
| ST. PHILIP'S COLLEGE & SWC - 2020 MTN BOND  | \$ 11,000,000         | \$ 4,021,620              | \$ 5,780,024                  | \$ 9,801,644                       | \$ 316,527            | \$ 881,828                   |
| PALO ALTO COLLEGE - 2020 MTN BOND           | \$ 9,800,000          | \$ -                      | \$ -                          | \$ -                               | \$ -                  | \$ 9,800,000                 |
| NORTHWEST VISTA COLLEGE - 2020 MTN BOND     | \$ 10,000,000         | \$ -                      | \$ 1,818,853                  | \$ 1,818,853                       | \$ -                  | \$ 8,181,147                 |
| NORTHEAST LAKEVIEW COLLEGE - 2020 MTN BOND  | \$ 8,100,000          | \$ 1,421,188              | \$ 53,210                     | \$ 1,474,398                       | \$ 140,935            | \$ 6,484,666                 |
| <b>MTN Bond Totals</b>                      | <b>\$ 50,000,000</b>  | <b>\$ 14,964,515</b>      | <b>\$ 9,230,381</b>           | <b>\$ 24,194,896</b>               | <b>\$ 457,462</b>     | <b>\$ 25,347,642</b>         |
| UNALLOCATED INTEREST INCOME                 | \$ -                  | \$ -                      | \$ -                          | \$ -                               | \$ -                  | \$ -                         |
| <b>TOTAL FOR ALL 2017 CIP BONDS</b>         | <b>\$ 500,000,000</b> | <b>\$ 82,070,586</b>      | <b>\$ 138,400,772</b>         | <b>\$ 220,471,358</b>              | <b>\$ 167,134,398</b> | <b>\$ 112,394,245</b>        |

**ALAMO COLLEGES DISTRICT**  
**2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT**  
**As of June 30, 2021**

| <b>General Obligation Bonds</b>                       |                        |                               |                            |                           |                                       |                      |                          |
|-------------------------------------------------------|------------------------|-------------------------------|----------------------------|---------------------------|---------------------------------------|----------------------|--------------------------|
| <b>PROJECT TITLE</b>                                  | <b>Adjusted Budget</b> | <b>Current Month Expenses</b> | <b>Current Yr Expenses</b> | <b>Prior Yrs Expenses</b> | <b>Total to Date All Yrs Expenses</b> | <b>Commitments</b>   | <b>Available Balance</b> |
| DIS-WETC GO17 - T1                                    | 23,000,000             | -                             | 1,014,241                  | 1,188,843                 | 2,203,084                             | 19,801,626           | 995,290                  |
| DIS-SETC GO17 - T1                                    | 23,000,000             | 157,134                       | 1,014,999                  | 994,134                   | 2,009,132                             | 15,291,214           | 5,699,654                |
| DIS-N. 281 Property purch - GO17 - T1                 | 5,000,000              | -                             | -                          | 5,000,000                 | 5,000,000                             | -                    | -                        |
| DIS I-10 NW Ed and Train Ctr. - GO17 - T2             | 23,000,000             | -                             | 146,538                    | 1,710,781                 | 1,857,319                             | 61,368               | 21,081,313               |
| SWC- Redund Police Dpatch @ SWC - GO17 - T1           | 3,000,000              | -                             | 48,774                     | 2,906,634                 | 2,955,408                             | -                    | 44,592                   |
| <b>TOTAL FOR DISTRICT</b>                             | <b>\$ 77,000,000</b>   | <b>\$ 157,134</b>             | <b>\$ 2,224,552</b>        | <b>\$ 11,800,391</b>      | <b>\$ 14,024,942</b>                  | <b>\$ 35,154,208</b> | <b>\$ 27,820,849</b>     |
| DIS Instructional Tech GO17 - T1                      | 1,500,000              | -                             | -                          | 788,961                   | 788,961                               | -                    | 711,039                  |
| DIS Infrastructural & ACOL GO17 T1                    | 11,600,000             | 2,428,108                     | 3,007,131                  | 4,549,416                 | 7,556,547                             | 79,372               | 3,964,081                |
| DIS Comm. & Collaboration Tools GO17 T1               | 4,100,000              | -                             | 251,908                    | 3,097,378                 | 3,349,286                             | 648,900              | 101,814                  |
| Reporting and Analysis - T3                           | 1,700,000              | -                             | -                          | -                         | -                                     | -                    | 1,700,000                |
| DIS Mobile Tech & Security GO17 - T3                  | 6,100,000              | 282,023                       | 632,326                    | 3,755,521                 | 4,387,847                             | 293,478              | 1,418,675                |
| <b>TOTAL FOR DISTRICT WIDE INFO. TECH.</b>            | <b>\$ 25,000,000</b>   | <b>\$ 2,710,131</b>           | <b>\$ 3,891,364</b>        | <b>\$ 12,191,276</b>      | <b>\$ 16,082,641</b>                  | <b>\$ 1,021,750</b>  | <b>\$ 7,895,609</b>      |
| <b>TOTAL FOR DISTRICT / DISTRICT WIDE</b>             | <b>\$ 102,000,000</b>  | <b>\$ 2,867,265</b>           | <b>\$ 6,115,916</b>        | <b>\$ 23,991,667</b>      | <b>\$ 30,107,583</b>                  | <b>\$ 36,175,959</b> | <b>\$ 35,716,458</b>     |
| SAC-Parking Garage GO17 - T1                          | 19,637,097             | -                             | 3,870,329                  | 14,610,406                | 18,480,735                            | 661,193              | 495,169                  |
| SAC-Childcare Bldg GO17 - T1                          | 15,200,000             | 709,272                       | 3,644,609                  | 504,736                   | 4,149,346                             | 10,972,783           | 77,871                   |
| SAC Law Enforce/ 1st Responder - GO17 - T2            | 20,000,000             | 164,581                       | 734,523                    | 94,840                    | 829,363                               | 807,768              | 18,362,869               |
| SAC Fletcher St Success Ren w/ Main Entry - GO17 - T2 | 9,161,321              | 630,478                       | 793,275                    | 1,679,427                 | 2,472,701                             | 6,681,559            | 7,061                    |
| SAC Physical Plant - GO17 - T3                        | 2,581,979              | -                             | 637,733                    | 1,875,069                 | 2,512,802                             | 69,177               | 0                        |
| SAC Chance Academic Ren - GO17 - T3                   | 847,287                | -                             | -                          | 1,923                     | 1,923                                 | 112,022              | 733,342                  |
| SAC MFA Ren - GO17 - T3                               | 47,808                 | -                             | -                          | 47,808                    | 47,808                                | -                    | -                        |
| SAC NEW SCIENCE BLDG - GO17                           | 15,524,509             | 25,401                        | 778,068                    | 104,252                   | 882,320                               | 13,727,440           | 914,749                  |
| <b>TOTAL FOR SAC</b>                                  | <b>\$ 83,000,000</b>   | <b>\$ 1,529,732</b>           | <b>\$ 10,458,537</b>       | <b>\$ 18,918,460</b>      | <b>\$ 29,376,997</b>                  | <b>\$ 33,031,943</b> | <b>\$ 20,591,060</b>     |
| SPC Culinary Arts Center Exc GO17 -T1                 | 30,000,000             | -                             | 290,389                    | 29,705,706                | 29,996,095                            | 3,492                | 413                      |
| SPC Norris Tech Renovation GO17 - T2                  | 14,882,376             | -                             | 778,796                    | 14,059,910                | 14,838,705                            | 11,378               | 32,292                   |
| SPC Bowden Renovation GO17 - T3                       | 14,000,000             | 923,844                       | 7,218,755                  | 1,407,385                 | 8,626,141                             | 5,094,406            | 279,453                  |
| <b>TOTAL FOR SPC</b>                                  | <b>\$ 58,882,376</b>   | <b>\$ 923,844</b>             | <b>\$ 8,287,940</b>        | <b>\$ 45,173,001</b>      | <b>\$ 53,460,941</b>                  | <b>\$ 5,109,277</b>  | <b>\$ 312,159</b>        |
| SPC Welding and Auto Body Fac -GO17 -T2               | 23,117,624             | 1,043,432                     | 9,762,263                  | 1,189,029                 | 10,951,292                            | 11,837,563           | 328,769                  |
| <b>TOTAL FOR SWC</b>                                  | <b>\$ 23,117,624</b>   | <b>\$ 1,043,432</b>           | <b>\$ 9,762,263</b>        | <b>\$ 1,189,029</b>       | <b>\$ 10,951,292</b>                  | <b>\$ 11,837,563</b> | <b>\$ 328,769</b>        |
| <b>TOTAL FOR SPC / SWC</b>                            | <b>\$ 82,000,000</b>   | <b>\$ 1,967,277</b>           | <b>\$ 18,050,203</b>       | <b>\$ 46,362,030</b>      | <b>\$ 64,412,233</b>                  | <b>\$ 16,946,840</b> | <b>\$ 640,927</b>        |

**ALAMO COLLEGES DISTRICT**  
**2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT**  
**As of June 30, 2021**

| <b>General Obligation Bonds</b>                             |                        |                               |                            |                           |                                       |                       |                          |
|-------------------------------------------------------------|------------------------|-------------------------------|----------------------------|---------------------------|---------------------------------------|-----------------------|--------------------------|
| <b>PROJECT TITLE</b>                                        | <b>Adjusted Budget</b> | <b>Current Month Expenses</b> | <b>Current Yr Expenses</b> | <b>Prior Yrs Expenses</b> | <b>Total to Date All Yrs Expenses</b> | <b>Commitments</b>    | <b>Available Balance</b> |
| PAC Manufacturing Bldg GO17 - T1                            | 56,865,799             | 1,874,288                     | 8,121,218                  | 1,841,272                 | 9,962,490                             | 36,213,872            | 10,689,437               |
| PAC Real Estate Purchase (under district funding) GO17 - T1 | 6,000,000              | -                             | -                          | 5,118,242                 | 5,118,242                             | -                     | 881,758                  |
| PAC Student Engagement & Welcome Ctr GO17 - T2              | 117,663                | -                             | 10,291                     | -                         | 10,291                                | 107,373               | -                        |
| PAC Natatorium and Gym Ren GO17 - T2                        | 4,721,641              | 5,870                         | 49,722                     | 1,161,206                 | 1,210,928                             | 301,386               | 3,209,327                |
| PAC Physical Plant GO17 - T3                                | 4,294,897              | 6,737                         | 132,239                    | 170,956                   | 303,196                               | 3,879,879             | 111,822                  |
| <b>TOTAL FOR PAC</b>                                        | <b>\$ 72,000,000</b>   | <b>\$ 1,886,896</b>           | <b>\$ 8,313,469</b>        | <b>\$ 8,291,676</b>       | <b>\$ 16,605,146</b>                  | <b>\$ 40,502,510</b>  | <b>\$ 14,892,345</b>     |
| NVC Parking Garage GO17 - T1                                | 9,756,145              | -                             | 106,969                    | 9,254,994                 | 9,361,963                             | 347,905               | 46,277                   |
| NVC Welcome Ctr. GO17 - T1                                  | 17,873,204             | 5,492                         | 912,102                    | 14,687,352                | 15,599,454                            | 61,777                | 2,211,972                |
| NVC Cultural Prog Ctr Excellen GO17 - T2                    | 4,671,863              | -                             | 603,460                    | 465,598                   | 1,069,058                             | 133,592               | 3,469,213                |
| NVC STEM GO17 - T3                                          | 33,900,000             | 21,318                        | 10,218,556                 | 2,646,733                 | 12,865,288                            | 14,623,009            | 6,411,703                |
| NVC Physical Plant GO17 - T3                                | 2,798,788              | -                             | 89,236                     | 2,629,194                 | 2,718,430                             | 80,358                | (0)                      |
| <b>TOTAL FOR NVC</b>                                        | <b>\$ 69,000,000</b>   | <b>\$ 26,810</b>              | <b>\$ 11,930,323</b>       | <b>\$ 29,683,871</b>      | <b>\$ 41,614,194</b>                  | <b>\$ 15,246,641</b>  | <b>\$ 12,139,165</b>     |
| NLC Tech Ctr Excellence/Science Building GO17 - T2          | 42,000,000             | 2,088,874                     | 12,237,622                 | 1,922,687                 | 14,160,309                            | 24,773,044            | 3,066,647                |
| <b>TOTAL FOR NLC</b>                                        | <b>\$ 42,000,000</b>   | <b>\$ 2,088,874</b>           | <b>\$ 12,237,622</b>       | <b>\$ 1,922,687</b>       | <b>\$ 14,160,309</b>                  | <b>\$ 24,773,044</b>  | <b>\$ 3,066,647</b>      |
| <b>TOTAL 2017 G.O. BONDS</b>                                | <b>\$ 450,000,000</b>  | <b>\$ 10,366,854</b>          | <b>\$ 67,106,071</b>       | <b>\$ 129,170,392</b>     | <b>\$ 196,276,463</b>                 | <b>\$ 166,676,936</b> | <b>\$ 87,046,603</b>     |

**ALAMO COLLEGES DISTRICT**  
**2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT**  
**As of June 30, 2021**

| <b>Maintenance Tax Notes</b>               |                        |                               |                            |                           |                                       |                       |                          |
|--------------------------------------------|------------------------|-------------------------------|----------------------------|---------------------------|---------------------------------------|-----------------------|--------------------------|
| <b>PROJECT TITLE</b>                       | <b>Adjusted Budget</b> | <b>Current Month Expenses</b> | <b>Current Yr Expenses</b> | <b>Prior Yrs Expenses</b> | <b>Total to Date All Yrs Expenses</b> | <b>Commitments</b>    | <b>Available Balance</b> |
| SAC FLETCH ST SCSS MTN20                   | 11,100,000             | 2,568,329                     | 9,521,706                  | 1,578,294                 | 11,100,000                            | -                     | -                        |
| <b>TOTAL FOR SAC</b>                       | <b>11,100,000</b>      | <b>2,568,329</b>              | <b>9,521,706</b>           | <b>1,578,294</b>          | <b>11,100,000</b>                     | <b>-</b>              | <b>-</b>                 |
| SPC THCA Culinary-MTN20                    | 2,181,723              | -                             | 517,900                    | 1,015,778                 | 1,533,678                             | 18,791                | 629,254                  |
| SPC NORRIS TECH MTN20                      | 8,808,277              | 1,433                         | 3,503,720                  | 4,764,246                 | 8,267,966                             | 297,736               | 242,575                  |
| SPC UNALLOCATED MTN20                      | 10,000                 | -                             | -                          | -                         | -                                     | -                     | 10,000                   |
| <b>TOTAL FOR SPC / SWC</b>                 | <b>11,000,000</b>      | <b>1,433</b>                  | <b>4,021,620</b>           | <b>5,780,024</b>          | <b>9,801,644</b>                      | <b>316,527</b>        | <b>881,828</b>           |
| PAC NATA & GYM IMP - MTN20                 | 9,800,000              | -                             | -                          | -                         | -                                     | -                     | 9,800,000                |
| <b>TOTAL FOR PAC</b>                       | <b>9,800,000</b>       | <b>-</b>                      | <b>-</b>                   | <b>-</b>                  | <b>-</b>                              | <b>-</b>              | <b>9,800,000</b>         |
| NVC CUL PRGMS CYP REN - MTN20              | 8,181,147              | -                             | -                          | -                         | -                                     | -                     | 8,181,147                |
| NVC WELCOME CTR - MTN20                    | 1,818,853              | -                             | -                          | 1,818,853                 | 1,818,853                             | -                     | 0                        |
| <b>TOTAL FOR NVC</b>                       | <b>10,000,000</b>      | <b>-</b>                      | <b>-</b>                   | <b>1,818,853</b>          | <b>1,818,853</b>                      | <b>-</b>              | <b>8,181,147</b>         |
| NLC SCI/TECH CTR of EXEL - MTN20           | 4,000,000              | -                             | -                          | -                         | -                                     | -                     | 4,000,000                |
| NLC UNALLOCATED - MTN20                    | 1,680,458              | -                             | -                          | -                         | -                                     | -                     | 1,680,458                |
| NLC ACA BLDG I ELEV - MTN20                | 1,274,314              | 80,010                        | 1,123,222                  | -                         | 1,123,222                             | 140,935               | 10,156                   |
| NLC NLIB Elev & L Ren - MTN20              | 145,228                | -                             | 90,644                     | 53,210                    | 143,854                               | -                     | 1,374                    |
| NLC STU COM MOIST BAR - MTN20              | 1,000,000              | -                             | 207,322                    | -                         | 207,322                               | -                     | 792,678                  |
| <b>TOTAL FOR NLC</b>                       | <b>8,100,000</b>       | <b>80,010</b>                 | <b>1,421,188</b>           | <b>53,210</b>             | <b>1,474,398</b>                      | <b>140,935</b>        | <b>6,484,666</b>         |
| <b>TOTAL 2020 MTN BONDS</b>                | <b>\$ 50,000,000</b>   | <b>\$ 2,649,772</b>           | <b>\$ 14,964,515</b>       | <b>\$ 9,230,381</b>       | <b>\$ 24,194,896</b>                  | <b>\$ 457,462</b>     | <b>\$ 25,347,642</b>     |
|                                            |                        |                               |                            |                           |                                       |                       |                          |
| <b>TOTAL 2017 CIP G.O. &amp; MTN BONDS</b> | <b>\$ 500,000,000</b>  | <b>\$ 13,016,626</b>          | <b>\$ 82,070,586</b>       | <b>\$ 138,400,772</b>     | <b>\$ 220,471,358</b>                 | <b>\$ 167,134,398</b> | <b>\$ 112,394,245</b>    |



## ALAMO COLLEGES DISTRICT CAPITAL IMPROVEMENTS PROGRAM (CIP) EXECUTIVE SUMMARY

### CIP Bond Construction Estimated Upcoming CIP Project – for Board Approval

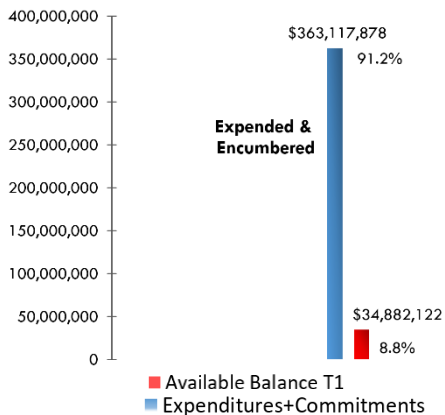
| Estimated Upcoming GMP Board Pending Approval                               | Aug      | Sept     | Oct      | Nov      | Dec      |
|-----------------------------------------------------------------------------|----------|----------|----------|----------|----------|
| NVC Cypress Cultural Center of Excellence Renovation (SpawGlass / Overland) |          | X        |          |          |          |
| PAC Natatorium/Gym Renovation (Bartlett Cocke / RVK)                        |          |          |          |          | X        |
| Northwest Education and Training Center (NWETC) (Sundt / Overland)          |          |          |          | X        |          |
| SAC First Responders Academy (Gilbane / O'Connell Robertson)                |          |          | X        |          |          |
| SAC Chance Renovation (J.T. Vaughn / O'Connell Robertson)                   |          |          |          |          | X        |
| <b>TOTAL</b>                                                                | <b>0</b> | <b>1</b> | <b>1</b> | <b>1</b> | <b>2</b> |

### CIP Bond Construction Projects by The Numbers

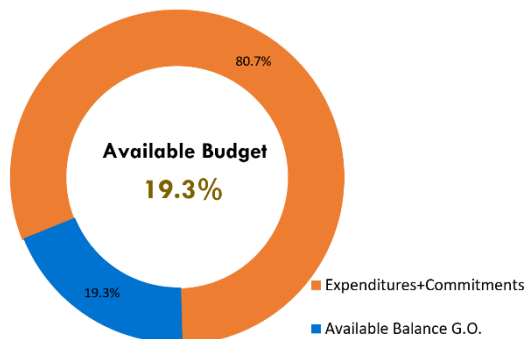
| Project Status                      | SPC | SAC | NVC | PAC | NLC | ETCs | Total     |
|-------------------------------------|-----|-----|-----|-----|-----|------|-----------|
| Projects Completed                  | 3   | 2   | 3   |     |     |      | 8         |
| Projects in Construction            | 2   | 3   | 1   | 2   | 1   | 2    | 11        |
| Projects with Approved GMP          |     |     |     |     |     |      | 0         |
| Projects with Upcoming GMP Approval |     |     | 1   | 1   |     |      | 2         |
| Projects in Various Design Phases   |     | 2   |     |     |     | 1    | 3         |
| <b>TOTAL</b>                        |     |     |     |     |     |      | <b>24</b> |

### CIP Bond Budget – As of August 2021

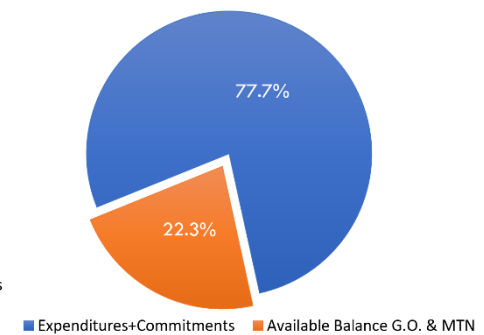
CIP - Tranche 1 Spending G.O.



CIP General Obligation Bond - Available Budget



CIP G.O. & MTN Bond - Overall Available Budget



| Tranche 1 & 2 - Spend Summary           |             |        | CIP General Obligation Bond - Available Budget |             |        | Overall CIP GO & MTN - Available Budget |             |        |
|-----------------------------------------|-------------|--------|------------------------------------------------|-------------|--------|-----------------------------------------|-------------|--------|
|                                         | \$          | %      |                                                | \$          | %      |                                         | \$          | %      |
| 1st Tranche (GO17) & 2nd Tranche (GO21) | 398,000,000 | 100.0% | CIP GO Budget                                  | 450,000,000 | 100.0% | CIP GO+MTN Budget                       | 500,000,000 | 100.0% |
| Expenditures+Commitments                | 363,117,878 | 91.2%  | Expenditures+Commitments                       | 363,117,878 | 80.7%  | Expenditures+Commitments                | 388,399,163 | 77.7%  |
| Available Balance T1&2                  | 34,882,122  | 8.8%   | Available Balance G.O.                         | 86,882,122  | 19.3%  | Available Balance G.O. & MTN            | 111,600,837 | 22.3%  |

| Total General Obligation & MTN funding | Total expenditures on all CIP projects to date | Remaining balance of funding |
|----------------------------------------|------------------------------------------------|------------------------------|
| <b>\$500,000,000</b>                   | <b>\$160,124,019</b>                           | <b>\$111,600,837</b>         |

*\*Preliminary Bond Budget Numbers as of August 8, 2021, Report, subject to change and unaudited*

Next CBOC Meeting



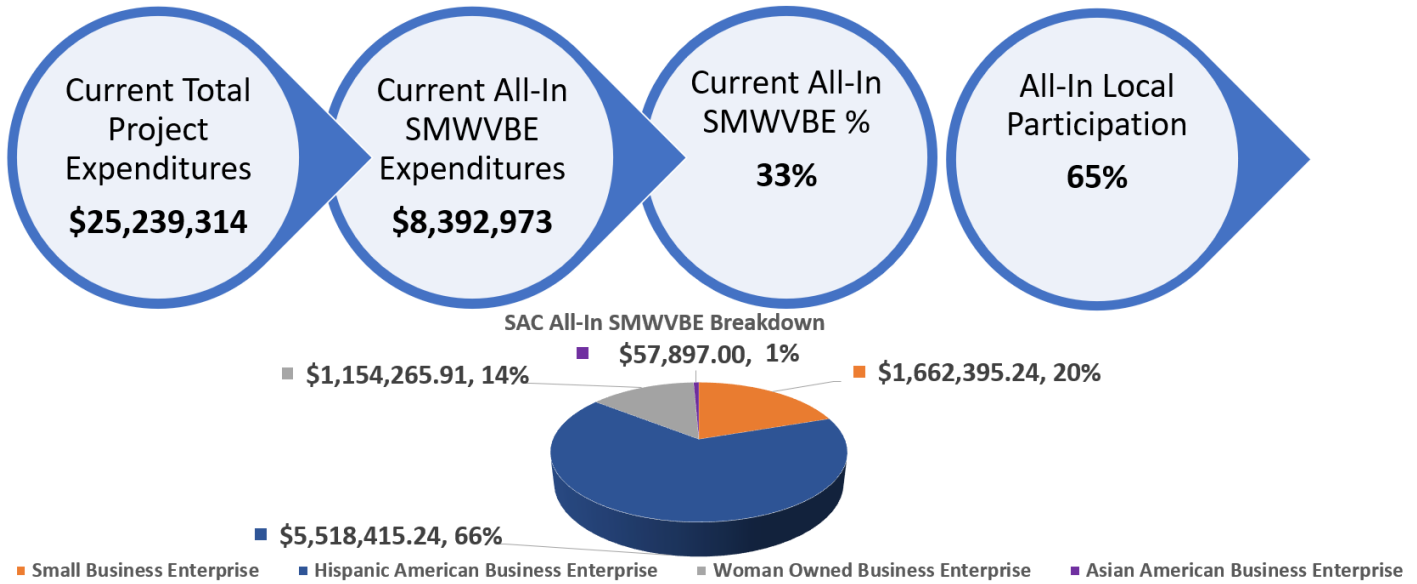


- The next meeting is scheduled to be held on August 9, 2021.

#### CIP Bond SMWVBE Reporting (as reported in May 2021)

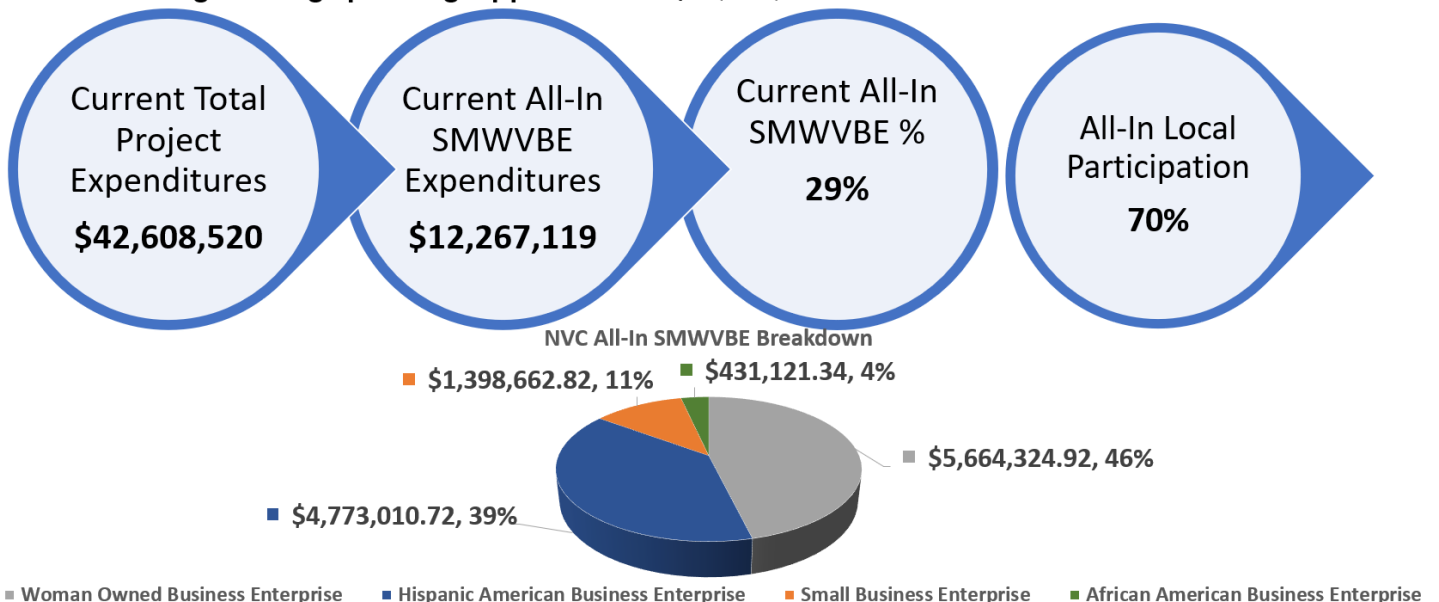
### San Antonio College

- Total Campus CIP Funding: \$96,362,258
- **Remaining Funding Spending Opportunities : \$71,122,943**



### Northwest Vista College

- Total Campus CIP Funding: \$79,000,000
- **Remaining Funding Spending Opportunities : \$36,391,479**

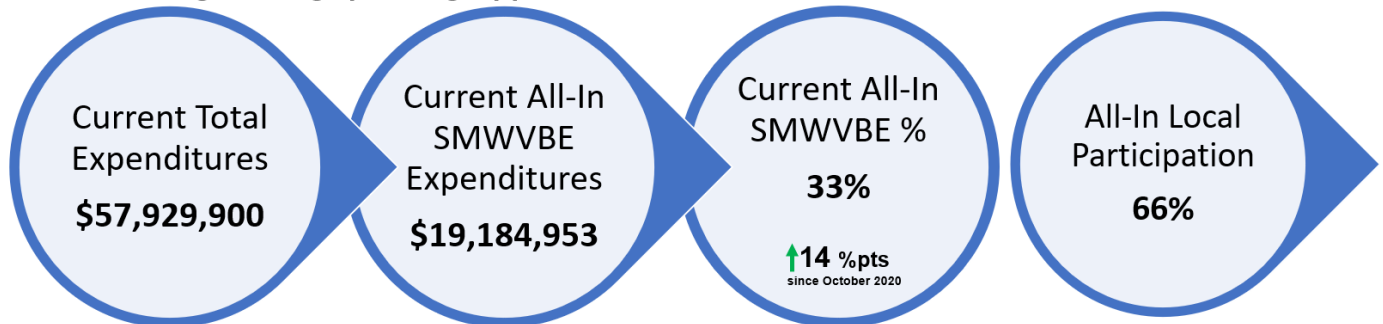




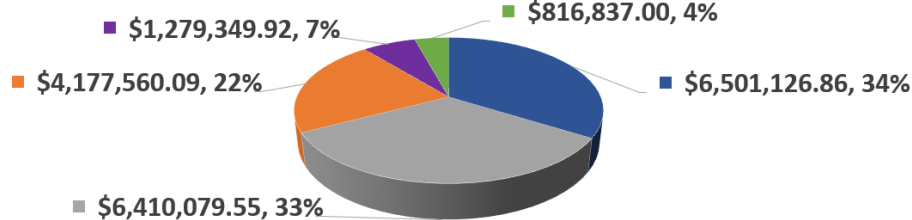
## St. Philip's College

➤ Total Campus CIP Funding: \$99,041,441

➤ **Remaining Funding Spending Opportunities : \$41,111,540**



SPC All-In SMWVBE Breakdown

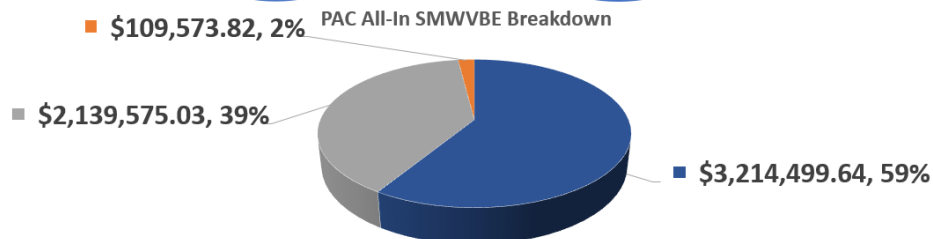
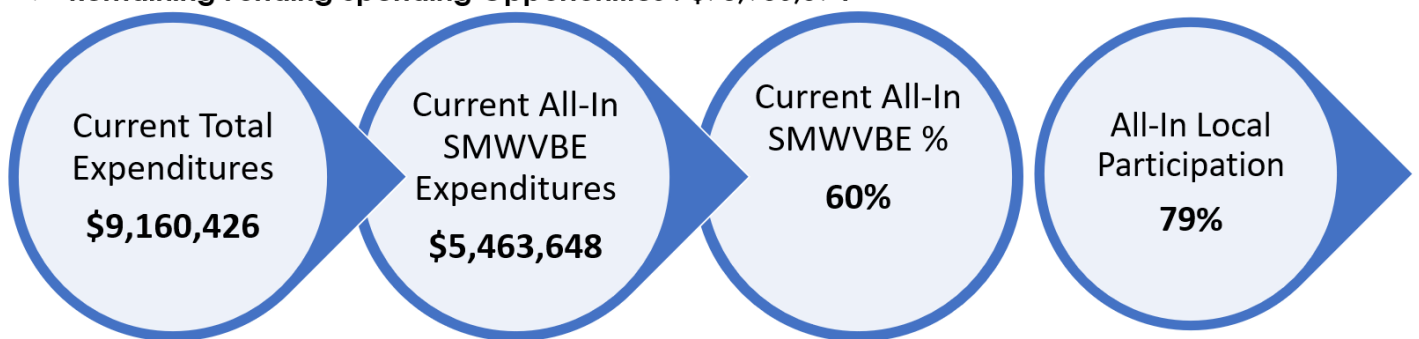


■ Hispanic American Business Enterprise ■ Woman Owned Business Enterprise ■ Small Business Enterprise ■ Asian American Business Enterprise ■ African American Business Enterprise

## Palo Alto College

➤ Total Campus CIP Funding: \$83,067,000

➤ **Remaining Funding Spending Opportunities : \$73,906,574**



■ Hispanic American Business Enterprise

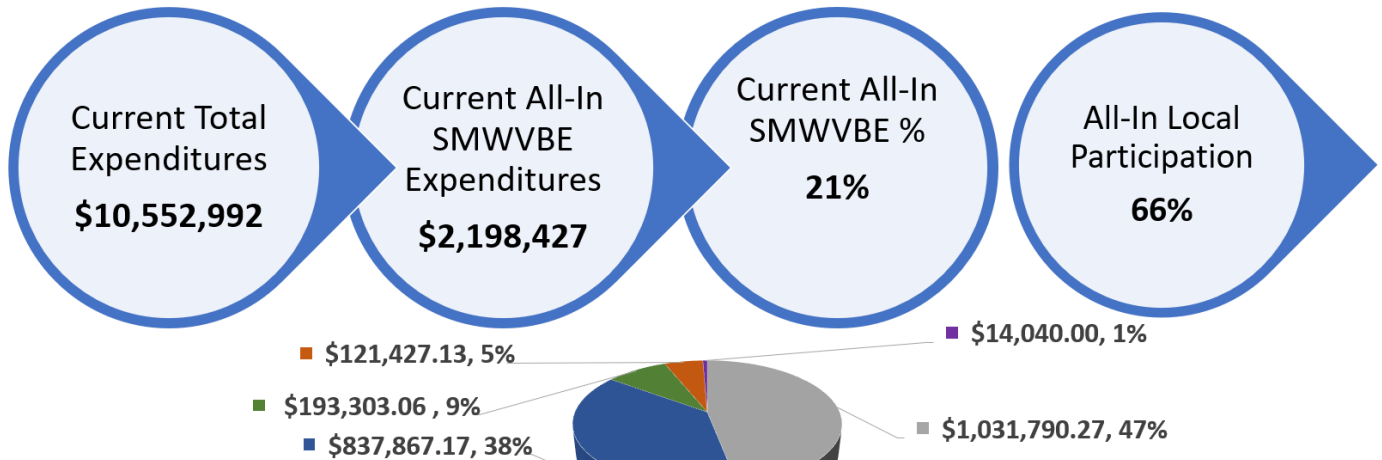
■ Woman Owned Business Enterprise

■ Small Business Enterprise



## Northeast Lakeview College

- STEM Bldg. Total Campus CIP Funding: \$46,000,000\*
- **Remaining Funding Spending Opportunities : \$35,447,008**
- **Total Project Cost: \$36,162,898**



■ Woman Owned Business Enterprise ■ Hispanic American Business Enterprise ■ African American Business Enterprise ■ Small Business Enterprise ■ Asian American Business Enterprise

## Discussion and Possible Action on Approval of Financial Reports

Presented to the Board acting as Committee of the Whole on August 10, 2021 and now presented to the Board for approval on August 17, 2021

### MINUTE ORDER

**“The Alamo Colleges Board of Trustees hereby accepts the financial reports as presented.”**

### PURPOSE

The following financial reports are presented to the Board of Trustees for informational and approval purposes for June 30, 2021.

### BACKGROUND

1. Financial Charts
2. Comparison of Year-to-Date Actual Revenues/Expenditures

### IMPLICATIONS

**Financial:** N/A

**Strategic Plan:** Strategic Objective III Performance Excellence

**Human Resources:** N/A

**ATTACHMENTS:** Financial Reports

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Shayne West  
Interim Associate Vice Chancellor for  
Finance and Fiscal Services

**Dr. Diane Snyder** Digitally signed by Dr. Diane Snyder  
Date: 2021.07.28 15:44:50 -05'00'  
Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance and  
Administration

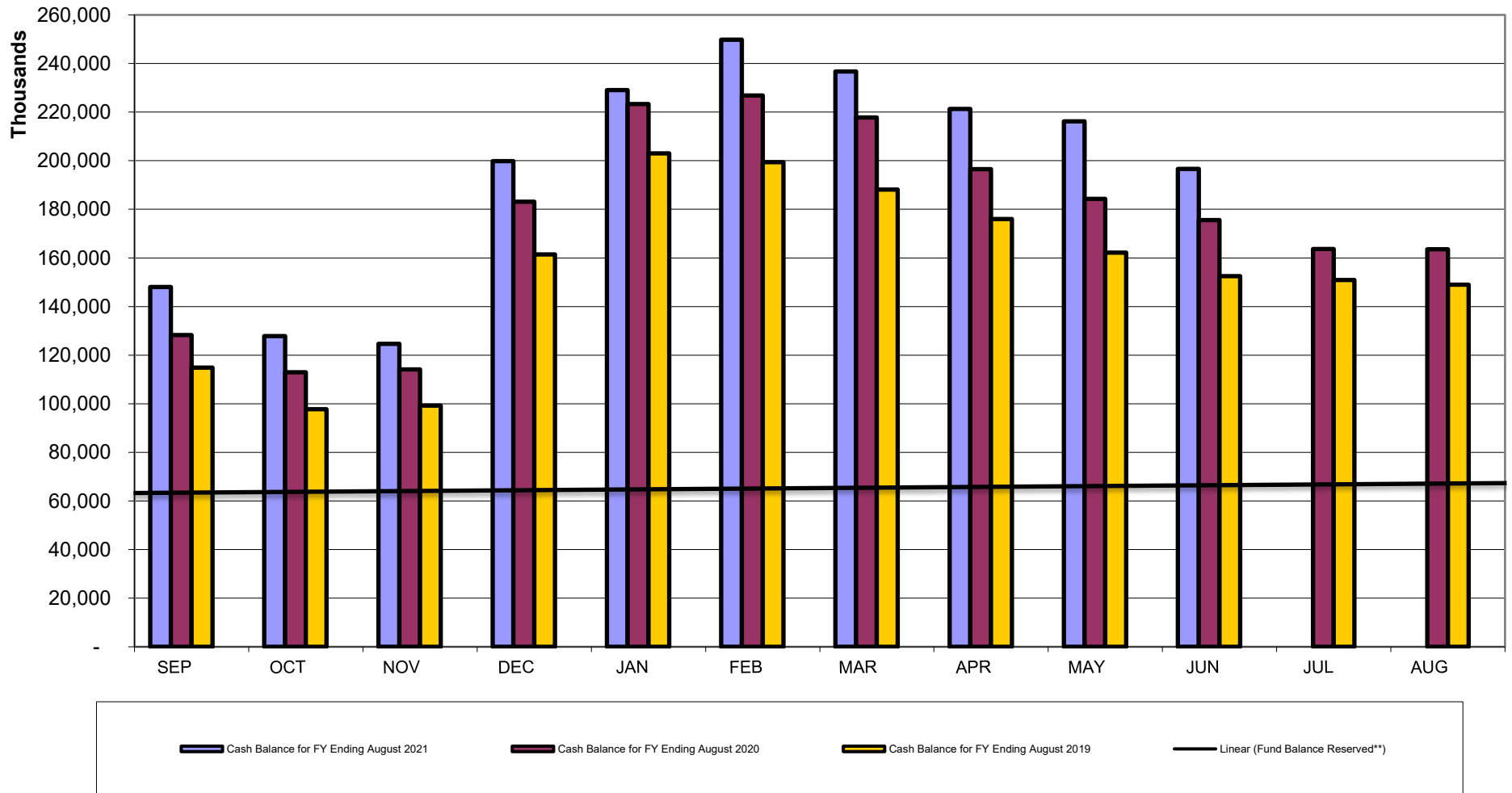
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Dr. Mike Flores, Chancellor



ALAMO  
COLLEGES  
DISTRICT

**Alamo Colleges District**  
**Current Operating Fund Cash Analysis**  
 (For Fiscal Years Ending August 2021, 2020 and 2019)  
 Through June 2021



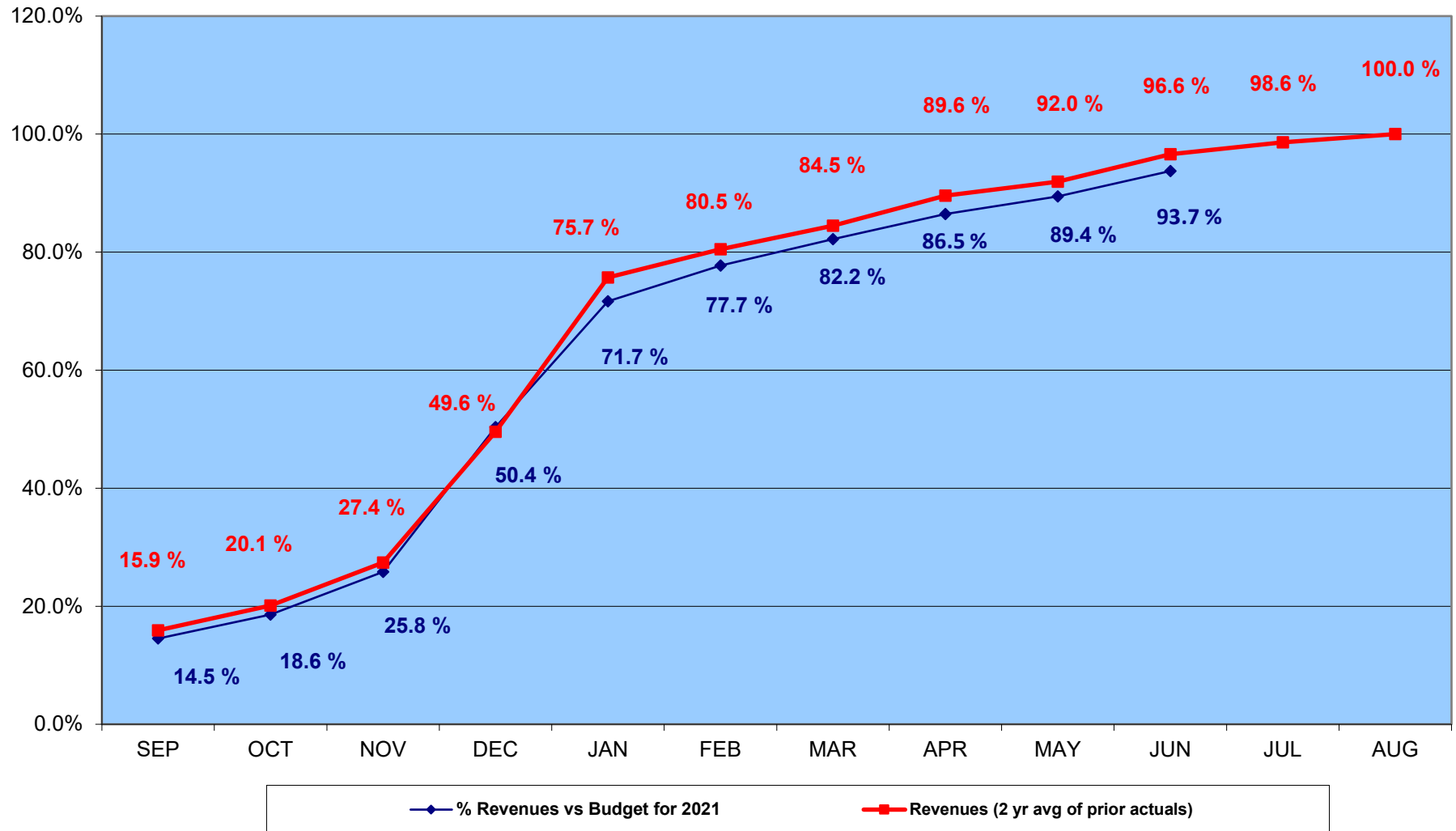
\*Includes Cash and Investments.

Chart excludes cash balances for capital construction and debt service.

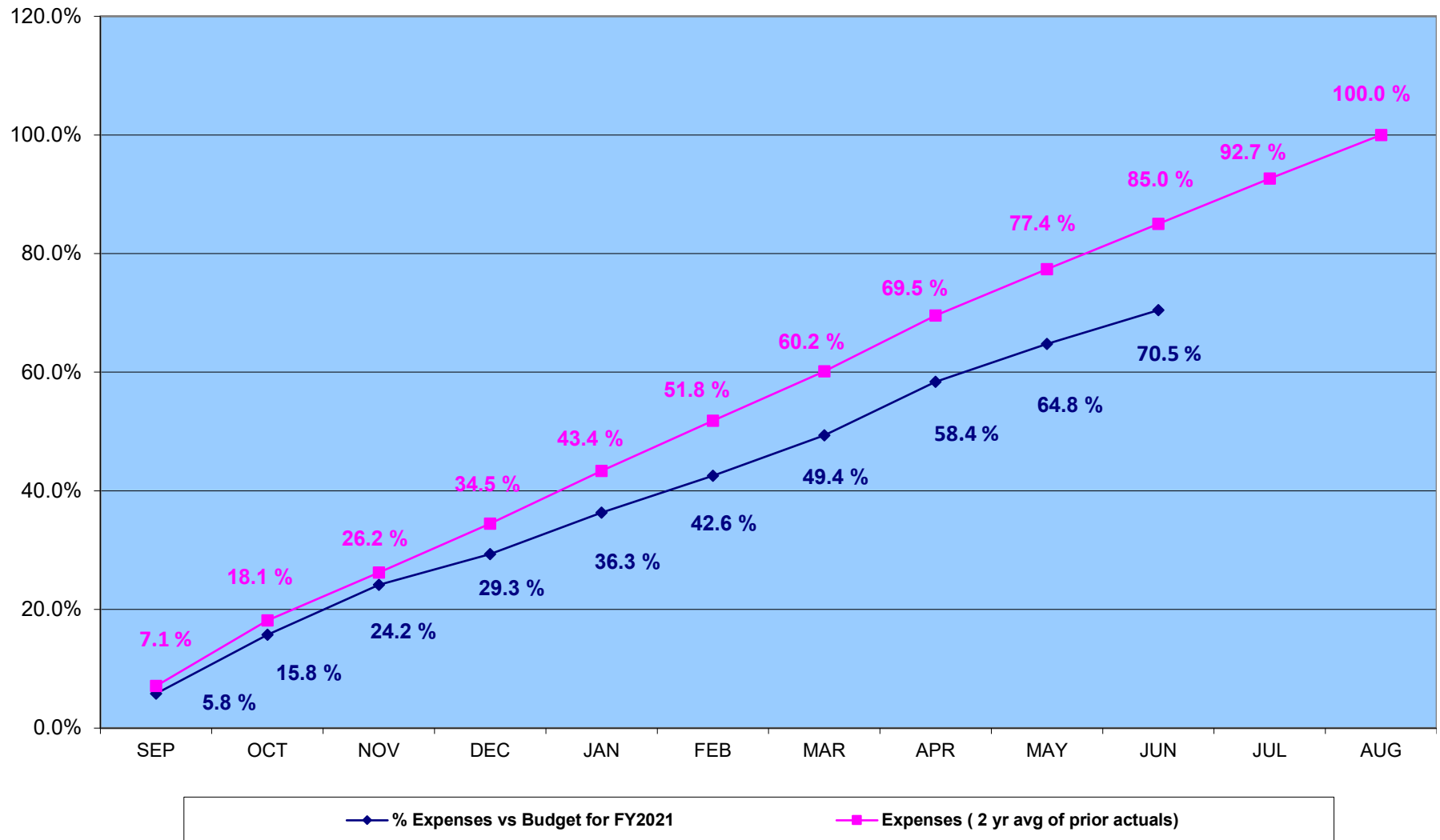
August includes Fall Tuition collections.

\*\*Fund Balance Reserved excludes encumbrances and operating commitments.

# **Alamo Colleges District** **Unrestricted Operating Actual Revenues as % of Adjusted Budgeted Revenues** **Compared to Average of Two Prior Years Actual Revenues**



**Alamo Colleges District**  
**Unrestricted Operating Actual Expenses and Transfers as % of Adjusted Budgeted Expenses and Transfers**  
**Compared to Average of Two Prior Years Actual Expenses and Transfers**



ALAMO COLLEGES DISTRICT  
**FY 2020 - 2021 ALL FUNDS ACTUALS VS BUDGET REPORT**  
**JUNE 2021 YEAR-TO-DATE**

|                                                       | Adjusted Budget 2020 - 2021 (A)<br>(as of June 2021) |                    | YTD Actual 06/30/2021 |                    | % of Budget (10th month / 83.3 % of Year) |              |              |              |
|-------------------------------------------------------|------------------------------------------------------|--------------------|-----------------------|--------------------|-------------------------------------------|--------------|--------------|--------------|
|                                                       | Unrestricted                                         | Restricted         | Unrestricted          | Restricted         | Unrestricted                              |              | Restricted   |              |
|                                                       |                                                      |                    |                       |                    | 06/30/21                                  | 06/30/20     | 06/30/21     | 06/30/20     |
| <b>REVENUES</b>                                       |                                                      |                    |                       |                    |                                           |              |              |              |
| Instruction and General                               | 375,541,227                                          | 38,169,092         | 356,536,830           | 30,417,673         | 94.9%                                     | 94.3%        | 79.7%        | 85.7%        |
| Public Service                                        | 1,113,198                                            | -                  | 197,997               |                    | 17.8%                                     | 37.1%        |              |              |
| Scholarships and Fellowships                          | -                                                    | 71,995,474         |                       | 65,408,067         |                                           |              | 90.9%        | 119.8%       |
| Auxiliary Enterprises                                 | 5,940,222                                            | -                  | 2,059,296             |                    | 34.7%                                     | 34.6%        |              |              |
| Student Activity Fee                                  | 2,679,828                                            | -                  | 2,378,353             |                    | 88.8%                                     | 103.4%       |              |              |
| Subtotal Current Funds                                | 385,274,475                                          | 110,164,566        | 361,172,476           | 95,825,740         | 93.7%                                     | 92.8%        | 87.0%        | 112.4%       |
| Capital Outlay                                        | -                                                    | 186,423,694        |                       | 175,039,070        |                                           |              | 93.9%        | 8.4%         |
| Renewals & Replacements                               | -                                                    | -                  |                       |                    |                                           |              |              |              |
| Building                                              | -                                                    | 52,847,716         |                       | 57,807,301         |                                           |              | 109.4%       | 90.3%        |
| Furniture & Equipment                                 | -                                                    | 1,790,895          |                       |                    |                                           |              |              |              |
| Debt Services                                         | -                                                    | 68,601,179         |                       | 70,459,790         |                                           |              | 102.7%       | 98.4%        |
| Subtotal Plant Funds                                  | -                                                    | 309,663,484        | -                     | 303,306,161        |                                           | 0.0%         | 97.9%        | 85.5%        |
| <b>TOTAL REVENUES</b>                                 | <b>385,274,475</b>                                   | <b>419,828,050</b> | <b>361,172,476</b>    | <b>399,131,901</b> | <b>93.7%</b>                              | <b>92.8%</b> | <b>95.1%</b> | <b>94.9%</b> |
| <b>BEGINNING FUND BALANCES (B)</b>                    |                                                      |                    |                       |                    |                                           |              |              |              |
| Instruction and General                               | 96,660,569                                           | 1,113,178          | 96,660,569            | 1,113,178          |                                           |              |              |              |
| Public Service                                        | -                                                    | -                  |                       |                    |                                           |              |              |              |
| Scholarships and Fellowships                          | -                                                    | 9,095,214          |                       | 9,095,214          |                                           |              |              |              |
| Auxiliary Enterprises                                 | 3,200,000                                            | -                  | 3,200,000             |                    |                                           |              |              |              |
| Student Activity Fee                                  | 1,964,831                                            | -                  | 1,964,831             |                    |                                           |              |              |              |
| Subtotal Current Funds                                | 101,825,400                                          | 10,208,392         | 101,825,400           | 10,208,392         |                                           |              |              |              |
| Capital Outlay                                        | -                                                    | 36,741,122         |                       | 36,741,122         |                                           |              |              |              |
| Renewals & Replacements                               | -                                                    | -                  |                       | -                  |                                           |              |              |              |
| Building                                              | -                                                    | 59,355,705         |                       | 59,355,705         |                                           |              |              |              |
| Furniture & Equipment                                 | -                                                    | 11,323,452         |                       | 11,323,452         |                                           |              |              |              |
| Debt Services                                         | -                                                    | 12,723,271         |                       | 12,723,271         |                                           |              |              |              |
| Subtotal Plant Funds                                  | -                                                    | 120,143,550        | -                     | 120,143,550        |                                           |              |              |              |
| <b>TOTAL BEGINNING FUND BALANCES</b>                  | <b>101,825,400</b>                                   | <b>130,351,942</b> | <b>101,825,400</b>    | <b>130,351,942</b> |                                           |              |              |              |
| <b>TOTAL AVAILABLE (Revenues + Beg. Fund Balance)</b> |                                                      |                    |                       |                    |                                           |              |              |              |
| Instruction and General                               | 472,201,796                                          | 39,282,270         | 453,197,399           | 31,530,851         |                                           |              |              |              |
| Public Service                                        | 1,113,198                                            | -                  | 197,997               | -                  |                                           |              |              |              |
| Scholarships and Fellowships                          | -                                                    | 81,090,688         | -                     | 74,503,281         |                                           |              |              |              |
| Auxiliary Enterprises                                 | 9,140,222                                            | -                  | 5,259,296             | -                  |                                           |              |              |              |
| Student Activity Fee                                  | 4,644,659                                            | -                  | 4,343,184             | -                  |                                           |              |              |              |
| Subtotal Current Funds                                | 487,099,875                                          | 120,372,958        | 462,997,876           | 106,034,132        |                                           |              |              |              |
| Capital Outlay                                        | -                                                    | 223,164,816        | -                     | 211,780,192        |                                           |              |              |              |
| Renewals & Replacements                               | -                                                    | -                  | -                     | -                  |                                           |              |              |              |
| Building                                              | -                                                    | 112,203,421        | -                     | 117,163,006        |                                           |              |              |              |
| Furniture & Equipment                                 | -                                                    | 13,114,347         | -                     | 11,323,452         |                                           |              |              |              |
| Debt Services                                         | -                                                    | 81,324,450         | -                     | 83,183,061         |                                           |              |              |              |
| Subtotal Plant Funds                                  | -                                                    | 429,807,034        | -                     | 423,449,711        |                                           |              |              |              |
| <b>TOTAL AVAILABLE</b>                                | <b>487,099,875</b>                                   | <b>550,179,992</b> | <b>462,997,876</b>    | <b>529,483,843</b> |                                           |              |              |              |

(A) Includes budget amendments #1 and #2

(B) Beginning fund balance are audited ending FY19-20 fund balances. The fund balances include Board mandated 15% operating reserve, grants, construction, scholarships, & gifts funds.



## FY 2020 - 2021 ALL FUNDS ACTUALS VS BUDGET REPORT

## JUNE 2021 YEAR-TO-DATE

|                                      | Adjusted Budget 2020 - 2021 (A)<br>(as of June 2021) |                     | YTD Actual 06/30/2021 |                     | % of Budget (10th month / 83.3 % of Year) |              |              |              |
|--------------------------------------|------------------------------------------------------|---------------------|-----------------------|---------------------|-------------------------------------------|--------------|--------------|--------------|
|                                      | Unrestricted                                         | Restricted          | Unrestricted          | Restricted          | Unrestricted                              |              | Restricted   |              |
|                                      |                                                      |                     |                       |                     | 06/30/21                                  | 06/30/20     | 06/30/21     | 06/30/20     |
| <b>EXPENDITURES</b>                  |                                                      |                     |                       |                     |                                           |              |              |              |
| Instruction and General              | 379,286,468                                          | 38,169,092          | 266,045,310           | 30,418,997          | 70.1%                                     | 75.9%        | 79.7%        | 86.2%        |
| Public Service                       | 1,475,579                                            | -                   | 983,791               |                     | 66.7%                                     | 83.6%        |              |              |
| Scholarships and Fellowships         | -                                                    | 77,938,971          |                       | 66,974,122          |                                           |              | 85.9%        | 114.2%       |
| Auxiliary Enterprises                | 1,955,950                                            | -                   | 888,199               |                     | 45.4%                                     | 50.4%        |              |              |
| Student Activity Fee                 | 4,635,780                                            | -                   | 1,086,068             |                     | 23.4%                                     | 37.4%        |              |              |
| Subtotal Current Funds               | 387,353,777                                          | 116,108,063         | 269,003,368           | 97,393,119          | 69.4%                                     | 75.4%        | 83.9%        | 108.6%       |
| Capital Outlay                       | -                                                    | 91,371,668          |                       | 54,848,231          |                                           |              | 60.0%        | 40.6%        |
| Renewals & Replacements              | -                                                    | -                   |                       |                     |                                           |              |              |              |
| Building                             | -                                                    | 45,681,061          |                       | 37,577,742          |                                           |              | 82.3%        | 21.9%        |
| Furniture & Equipment                | -                                                    | 2,288,002           |                       | 685,293             |                                           |              |              |              |
| Debt Services                        | -                                                    | 80,078,920          |                       | 58,937,420          |                                           |              | 73.6%        | 70.9%        |
| Subtotal Plant Funds                 | -                                                    | 219,419,651         | -                     | 152,048,686         |                                           |              | 69.3%        | 42.9%        |
| <b>TOTAL EXPENDITURES</b>            | <b>387,353,777</b>                                   | <b>335,527,714</b>  | <b>269,003,368</b>    | <b>249,441,805</b>  | <b>69.4%</b>                              | <b>75.4%</b> | <b>74.3%</b> | <b>57.2%</b> |
| <b>TRANSFERS (IN) OUT</b>            |                                                      |                     |                       |                     |                                           |              |              |              |
| Instruction and General              |                                                      |                     | 19,272,666            |                     |                                           |              |              |              |
| Public Service                       |                                                      |                     |                       |                     |                                           |              |              |              |
| Scholarships and Fellowships         | 5,943,497                                            | (5,943,497)         |                       | (5,265,872)         |                                           |              |              |              |
| Auxiliary Enterprises                | -                                                    | -                   |                       |                     |                                           |              |              |              |
| Student Activity Fee                 | -                                                    | -                   |                       |                     |                                           |              |              |              |
| Subtotal Current Funds               | 5,943,497                                            | (5,943,497)         | 19,272,666            | (5,265,872)         |                                           |              |              |              |
| Capital Outlay                       | 4,058,400                                            | (4,058,400)         |                       | -                   |                                           |              |              |              |
| Renewals & Replacements              | -                                                    | -                   |                       |                     |                                           |              |              |              |
| Building                             | 51,000                                               | (51,000)            |                       | (4,599,331)         |                                           |              |              |              |
| Furniture & Equipment                | -                                                    | -                   |                       |                     |                                           |              |              |              |
| Debt Services                        | 11,716,578                                           | (11,716,578)        |                       | (9,407,463)         |                                           |              |              |              |
| Subtotal Plant Funds                 | 15,825,978                                           | (15,825,978)        | -                     | (14,006,794)        |                                           |              |              |              |
| <b>NET TRANSFERS</b>                 | <b>21,769,475</b>                                    | <b>(21,769,475)</b> | <b>19,272,666</b>     | <b>(19,272,666)</b> |                                           |              |              |              |
| <b>TOTAL EXPENSE &amp; TRANSFERS</b> | <b>409,123,252</b>                                   | <b>313,758,239</b>  | <b>288,276,034</b>    | <b>230,169,139</b>  | <b>70.5%</b>                              | <b>75.7%</b> | <b>73.4%</b> | <b>55.8%</b> |
| <b>ENDING FUND BALANCES</b>          |                                                      |                     |                       |                     |                                           |              |              |              |
| Instruction and General              | 92,915,328                                           | 1,113,178           | 167,879,423           | 1,111,854           |                                           |              |              |              |
| Public Service                       | (362,381)                                            | -                   | (785,794)             | -                   |                                           |              |              |              |
| Scholarships and Fellowships         | (5,943,497)                                          | 9,095,214           | -                     | 12,795,031          |                                           |              |              |              |
| Auxiliary Enterprises                | 7,184,272                                            | -                   | 4,371,097             | -                   |                                           |              |              |              |
| Student Activity Fee                 | 8,879                                                | -                   | 3,257,116             | -                   |                                           |              |              |              |
| Subtotal Current Funds               | 93,802,601                                           | 10,208,392          | 174,721,842           | 13,906,885          |                                           |              |              |              |
| Capital Outlay                       | (4,058,400)                                          | 135,851,548         | -                     | 156,931,961         |                                           |              |              |              |
| Renewals & Replacements              | -                                                    | -                   | -                     | -                   |                                           |              |              |              |
| Building                             | (51,000)                                             | 66,573,360          | -                     | 84,184,595          |                                           |              |              |              |
| Furniture & Equipment                | -                                                    | 10,826,345          | -                     | 10,638,159          |                                           |              |              |              |
| Debt Services                        | (11,716,578)                                         | 12,962,108          | -                     | 33,653,104          |                                           |              |              |              |
| Subtotal Plant Funds                 | (15,825,978)                                         | 226,213,361         | -                     | 285,407,819         |                                           |              |              |              |
| <b>TOTAL ENDING FUND BALANCES</b>    | <b>77,976,623</b>                                    | <b>236,421,753</b>  | <b>174,721,842</b>    | <b>299,314,704</b>  |                                           |              |              |              |
| <b>TOTAL EXP, TRF &amp; BALANCES</b> | <b>487,099,875</b>                                   | <b>550,179,992</b>  | <b>462,997,876</b>    | <b>529,483,843</b>  |                                           |              |              |              |

(A) Includes budget amendments #1 and #2

ALAMO COLLEGES DISTRICT  
FOR THE TEN MONTH PERIOD ENDED JUNE 30, 2021

**(1) Revenue Variance:**

For the ten month period ended June 30, 2021 operating revenue increased 0.8%, or \$3.0 million to \$361.2 million (first ten months 2020: \$358.2 million). The increase is mainly driven by favorable tax revenues exceeding FY20 amounts by 6.0%, or \$10.4 million, and stable state appropriations increasing \$1.0 million, offset by a drop in semester credit hours reflecting lower tuition revenues and fee revenues of \$5.3 million. All other minor categories of revenues experienced decreases totaling \$3.1 million, investment income, unrestricted grant revenues, miscellaneous revenues, and auxiliary enterprise revenues.

- a) Tax revenues for FY21 increased \$10.4 million, or 6.0%, and stand at \$183.5 million vs \$173.1 million in the prior year. The District has benefitted from increasing taxable values in Bexar County. As of the initial roll certification in July of 2010, the net taxable value of the appraisal roll for the District was approximately \$100 billion, and that has grown to over \$186 billion in 2020. For the past 5 years, net taxable value has grown over 7% on an annualized rate. The rise in taxable assessed value has resulted in an increasing revenue stream for the Alamo Colleges District without raising the tax rate since 2012 and has provided funding for facilities operations and maintenance on infrastructure. Although the impact of Covid 19 is not fully known at this time, the expectation is for continued growth, especially in the single family housing category.
- b) Tuition & fees for FY21 through early Summer enrollment decreased 5.2%, or \$5.3 million, over FY20 amounts. FY2021 revenues stand at \$97.1 million, or 90.3% of the budget, vs. FY2020 revenues of \$102.4 million, or 94.1% of the budget. The gross revenue decrease is attributed to a drop of number of hours taken. Headcount enrollment for the Spring decreased 1.3% to 64,286 students, while semester credit hours taken dropped 9.5%, or 43,088 to 409,623 semester credit hours. Summer enrollment through July 26 reflects headcount declining 15.9% (from 30,726 to 25,834) and semester credit hours decreasing 18.1% (from 143,000 to 117,118).
- c) After several biennia of essentially flat state funding from the State of Texas, the General Appropriations Act for the 2020 and 2021 biennium increased \$65.4 million for all community colleges. For the Alamo Colleges District, state funding increased \$5.78 million (\$2.8 million for FY21). State appropriations increased 1.4% in FY21, or \$1.0 million, and stand at 81.7% and 80.5%, of FY21 and FY20 budgets, respectively. As of this month the revenues are \$71.2 million. State appropriations including state-paid benefits (group health & retirement) shows a slight increase as compared to the prior year.

**(2) Expense Variance:**

- a) The overall goal of the Fiscal Year 2021 Annual Budget (FY21) is to continue the momentum we created last year in positioning the Alamo Colleges District for "smart growth," which makes the most effective use of every dollar of revenue to support the economic and social mobility of the members of our community and the success of our students. This is an especially significant accomplishment in light of the current economy and the strain we have seen organizations in San Antonio and the higher education community face in light of the pandemic. The Alamo Colleges District is fortunate to be well-prepared in the face of economic uncertainties plaguing other entities; instead we are investing in the "smart growth" initiatives that were introduced in FY20, and expanding them to ensure the success of continued "smart growth" and "smart talent" in FY21.
- b) Operating expenses for FY21 and FY20 for the same period stand at 70.5% and 75.7% of budget, respectively, reflecting a conservative approach to spending. Actual expenses for FY21 and FY20 are \$288.3 million and \$296.6 million.

## **Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of \$100,000**

Presented to the Board Acting as Committee of the Whole on August 10, 2021 and now presented to Board for approval on August 17, 2021.

### **MINUTE ORDER**

**“The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented.”**

### **PURPOSE**

The purpose of this Minute Order is to provide a monthly report of purchases exceeding \$100,000 and any fees charged by the various local, state, and national providers of Cooperative Purchasing (COOP) programs during the specified reporting period. Not all COOP programs charge fees, and some COOP's offer cash rebates paid directly to Alamo Colleges. The Purchasing and Contract Administration Department utilizes the COOP programs to gain greater access to goods and services, cost savings through leveraged buying, and reduced administration costs by issuing fewer competitive bids and proposals. The combined buying power of public institutions throughout the State of Texas and nationally translates into savings and provides an efficient, cost effective and legal means for providing goods and services to departments throughout the Alamo Colleges in an expedited fashion.

### **BACKGROUND**

Vendor contracts awarded through approved federal, state or cooperative purchasing agreements are a statutorily approved alternative to competitively procured vendor contracts. Only the following such contract purchases require prior Board approval:

- a. Purchases valued at \$100,000 or more in any 12-month period that will result in additional gross square footage (permanent or otherwise) that will require cleaning and maintaining, and have at least two utilities present;
- b. Purchases valued at \$100,000 or more in any 12-month period that in the judgment of the Chancellor or Purchasing & Contract Administration would commit the College District or one of the colleges to an entirely new technology that would be pervasive for subsequent years.

For any cooperative purchasing contract valued at \$25,000 or more, Purchasing & Contract Administration shall document any contract-related fee, including any management fee. At least annually, Purchasing & Contract Administration shall present a written report regarding any contract-related fees, including any management fees, to the Board of Trustees at a properly posted open meeting.

### **IMPLICATIONS**

Financial: None

Strategic Plans: Goal I-Student Success; and Goal III-Performance Excellence

Employee Services: None

Attachments: Cooperative Contract Purchases over \$100,000

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Gary O'Bar, C.P.M.  
Director, Purchasing & Contract Administration

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Shayne West  
Interim Associate Vice Chancellor for  
Finance and Fiscal Services

**Dr. Diane Snyder** Digitally signed by Dr. Diane Snyder  
Date: 2021.07.28 15:56:32 -05'00'

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Dr. Diane E. Snyder, CPA, Ph.D.  
Vice Chancellor for Finance & Administration

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Dr. Mike Flores  
Chancellor



**COOPERATIVE CONTRACT PURCHASES OVER \$100,000**

| <b>Location</b>                                             | <b>Type of Funding</b>              | <b>Description</b>                                                                                                                                                                                                                  | <b>Purpose/Why</b>                                                                                                                                                                      | <b>COOP Admin Fee</b> | <b>Total Cost</b> | <b>Vendor/ Co-Op</b>                                                                                        |
|-------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------|-------------------------------------------------------------------------------------------------------------|
| District Support Operations/<br>Department of Public Safety | DIS-Operating                       | Purchase of 70 body worn cameras and tasers for ACD Police Officers                                                                                                                                                                 | The replacement of 10-year old body worn cameras and tasers to upgraded technology of body worn cameras and tasers.                                                                     | \$0.00                | \$116,118.10      | Axon Enterprise<br>Sourcewell 010720-AXN                                                                    |
| Palo Alto College                                           | PAC Capital Funds-UCF               | Purchase of Tables, Chairs, Stools, Cabinets, and Accessories                                                                                                                                                                       | The replacement of furniture for classrooms for use by students, staff, and faculty in the San Jacinto Building                                                                         | \$0.00                | \$118,367.81      | Nelson Interiors<br>Several Contracts: NCPA 07-46, Omnia Partners R191819, NCPA 07-43<br>SMWVBE - WBE & SBE |
| DSO / DIS Director IT Services Office                       | DIS Comm & Collaboration Tools GO17 | Software Licenses & Support to Configure, Modify and Maintain Custom Digital Content for Digital Signage Displays at all Five Colleges and DSO                                                                                      | Allows DSO and Colleges to create, deliver and maintain custom digital signage content to keep students, faculty and staff informed of important events, dates, deadlines, etc.         | \$0.00                | \$221,580.00      | Howard Technology Solutions<br>TIPS/TAPS 190102                                                             |
| DSO / DIS Director IT Services Office                       | DIS Comm & Collaboration Tools GO17 | Purchase of 182 Samsung LED Displays & 192 HP ProDesk 400 G5 Mini Desktop Computers, Miscellaneous Cables, Mounts and Hardware Installed at all Colleges and DSO to Broadcast Custom Digital Content to Students, Faculty and Staff | Distributes custom digital signage content to keep students, faculty and staff informed of important events, dates, deadlines, etc. in key areas throughout each college campus and DSO | \$0.00                | \$648,900.00      | Howard Technology Solutions<br>BuyBoard 579-19                                                              |