ALAMO COLLEGES DISTRICT

MEETING OF THE BOARD OF TRUSTEES
MEETING AS A COMMITTEE OF THE WHOLE

TUESDAY, SEPTEMBER 13, 2022
6:15 PM
OR UPON THE LATER ADJOURNMENT OR RECESS OF THE
ALAMO COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES SPECIAL BOARD MEETING

ALAMO COLLEGES DISTRICT
Multipurpose Conference Center/Board Room
2222 N. Alamo St.
San Antonio, TX 78215

NOTICE IS HEREBY GIVEN THAT THE COMMITTEE OF THE WHOLE MEETING OF THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT WILL BE HELD AT THE PHYSICAL LOCATION REFERENCED ABOVE ON TUESDAY, SEPTEMBER 13, 2022. FEWER THAN A QUORUM OF TRUSTEES MAY ATTEND REMOTELY BY VIDEOCONFERENCE AS AUTHORIZED BY TEXAS GOVERNMENT CODE SECTION 551.127. THE COMMITTEE OF THE WHOLE MEETING OF THE BOARD WILL CONVENE IN OPEN SESSION AT 6:15 PM OR UPON THE LATER ADJOURNMENT OR RECESS OF THE ALAMO COMMUNITY COLLEGE DISTRICT BOARD OF TRUSTEES SPECIAL BOARD MEETING.

This Meeting as a Committee of the Whole 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 Committee will convene in Executive Session in accordance with Tex. Govt. Code §§ 551.071 - 551.094. 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 Committee will consider, discuss, and take appropriate action regarding the following items:

AGENDA

1. **CALL TO ORDER**
2. **CERTIFICATION AND POSTING OF NOTICE**
3. **ROLL CALL**
4. **PLEDGE OF ALLEGIANCE**
5. **CITIZENS TO BE HEARD**
   5.A. Registration: 5:00 PM - 5:55 PM
6. **CHAIR'S REPORT,** *Roberto Zarate*
   6.A. Community Outreach

7. **STUDENT SUCCESS COMMITTEE,** *Anna U. Bustamante, Chair*
   7.A. St. Philip's College Four Disciplines of Execution (4DX) Report & Wildly Important Goal Presentation:
   Presenter: Veronica Griego
   7.B. San Antonio College Performance Update
   Presenter: Dr. Francisco Solis
   7.C. St. Philip's College Performance Update
   Presenter: Dr. Adena Loston
8. **WORKFORCE DEVELOPMENT COMMITTEE**, *Dr. Gene Sprague, Chair*
   8.A. Workforce Development Committee Report
   Presenter: Xavier Urrutia
9. **BUILDING, GROUNDS AND SITES SELECTION COMMITTEE**, *Gloria Ray, Chair*
   9.A. Overview of Construction Minute Order Actions
   Presenter: Lacy Hampton
   9.B. Discussion and Possible Action on Amending the Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC for the Alamo Colleges District - San Antonio College Science Building Capital Improvement Project to Extend the Construction Time Schedule (CSP 18C-005)
   Presenter: Lacy Hampton
   9.C. Discussion and Possible Action to Amend the Construction Project Management/Program Management Services Contract with AECOM Technical Services, Inc.
   Presenter: Lacy Hampton
   9.D. Discussion and Possible Action to Approve the Project List for the 2022 Maintenance Tax Notes and Preventative Maintenance Plan for FY23-FY25
   Presenter: Greg McClure
10. **AUDIT, BUDGET AND FINANCE COMMITTEE**, *Dr. Yvonne Katz, Chair*
   10.A. Discussion and Possible Action on FY2020-21 Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College
   Presenter: Patrick Vrba
   10.B. Discussion and Possible Action on a Purchase of a Live Data Occupancy Tracking Solution for Alamo College District - St. Philip's College
   Presenter: Mr. Gary O'Bar and Dr. Adena Loston
   10.C. **CONSENT AGENDA FISCAL SERVICES REPORTS**
      10.C.1) Discussion and Possible Action on Monthly Contracts Report
      10.C.2) Discussion and Possible Action on Monthly Grants and Contracts Report
      10.C.3) Discussion and Possible Action on Approval of Construction Reports
      10.C.4) Capital Improvement Program (CIP) Executive Summary
      10.C.5) Discussion and Possible Action on Approval of Financial Reports
      10.C.6) Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of $100,000
11. **POLICY AND LONG-RANGE PLANNING COMMITTEE,** *Dr. Lorraine Pulido, Chair*
   11.A. Policy Presentation
   Presenter: Linda Boyer-Owens and Ross Laughead
   11.B. Discussion and Possible Action on Policy D.3.3 Employee Complaints
   Presenter: Linda Boyer-Owens and Ross Laughead
   11.C. Discussion and Possible Action on Policy D.3.5 Academic Freedom and Responsibilities
   Presenter: Dr. George Railey and Linda Boyer-Owens
   11.D. Discussion and Possible Action on Policy D.4.9 Conduct Constituting Moral Turpitude
   Presenter: Linda Boyer-Owens and Ross Laughead

11.E. Discussion and Possible Action on Policy D.9.1 Progressive Discipline
Presenter: Linda Boyer-Owens and Ross Laughead

11.F. Discussion and Possible Action on Policy D.10.2 Separation from Employment
Presenter: Linda Boyer-Owens and Ross Laughead

12. **EXECUTIVE SESSION**

12.A. The Committee of the Whole 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.

12.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.

12.C. Pursuant to § 551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys about pending and threatened litigations.

12.D. Pursuant to § 551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys about pending EEOC charges.

12.E. Pursuant to §551.072, Texas Government Code, the Committee of the Whole may deliberate the purchase, exchange, lease or value of real property.

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

12.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 Chancellor and the District Director of Internal Audit.

12.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.

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

12.J. **RECONVENE OPEN MEETING**

12.J.1) Discussion and Possible Action on Items Discussed in Executive Session.

13. **ADJOURNMENT**

POSTED AT THE
ALAMO COMMUNITY COLLEGE DISTRICT
2222 N. Alamo St.; San Antonio, TX 78215 at
POSTED AT 5:00 PM ON THIS 9TH DAY OF SEPTEMBER 2022

This meeting site is wheelchair accessible. The accessible entrance is located at the side entrance of Multipurpose Conference Center/Board (Building D). Accessible parking spaces are located in front of Building C, located in the parking lot that faces N. Alamo Street. Auxiliary aids and services are available upon request (interpreters for the hearing impaired must be requested twenty-four hours prior to the meeting) by contacting Sandra Torres, Board Liaison, at storres304@alamo.edu.

“The following notices apply to this meeting.

“Pursuant to Section 30.06, Penal Code, a person may not enter this property with a concealed handgun, whether or not that person is licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law).”

Pursuant to Section 30.07, Penal Code, a person may not enter this property with a handgun that is carried openly, whether or not that person is licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law).”

_____
Dr. Mike Flores
Chancellor

4DX Highlights – Veterans Affairs (VA)

Veronica Griego
St. Philip's College
Veteran Affairs
Sr. Coordinator

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Wildly Important Goal (WIG)

Wildly Important Goal for Spring 2022

- Increase academic advising survey student submissions from 10 to 50 by May 13, 2022.
  - ✓ Doubled the goal to **111**

Lead Measure 1

- Each advisor will submit three academic advising survey from the Who's Next report from that week.

Lead Measure 2

- Sr. Coordinator will contact one student via phone in order to capture qualitative data from the Who's Next report for that week.

Strategies/Outreach Efforts

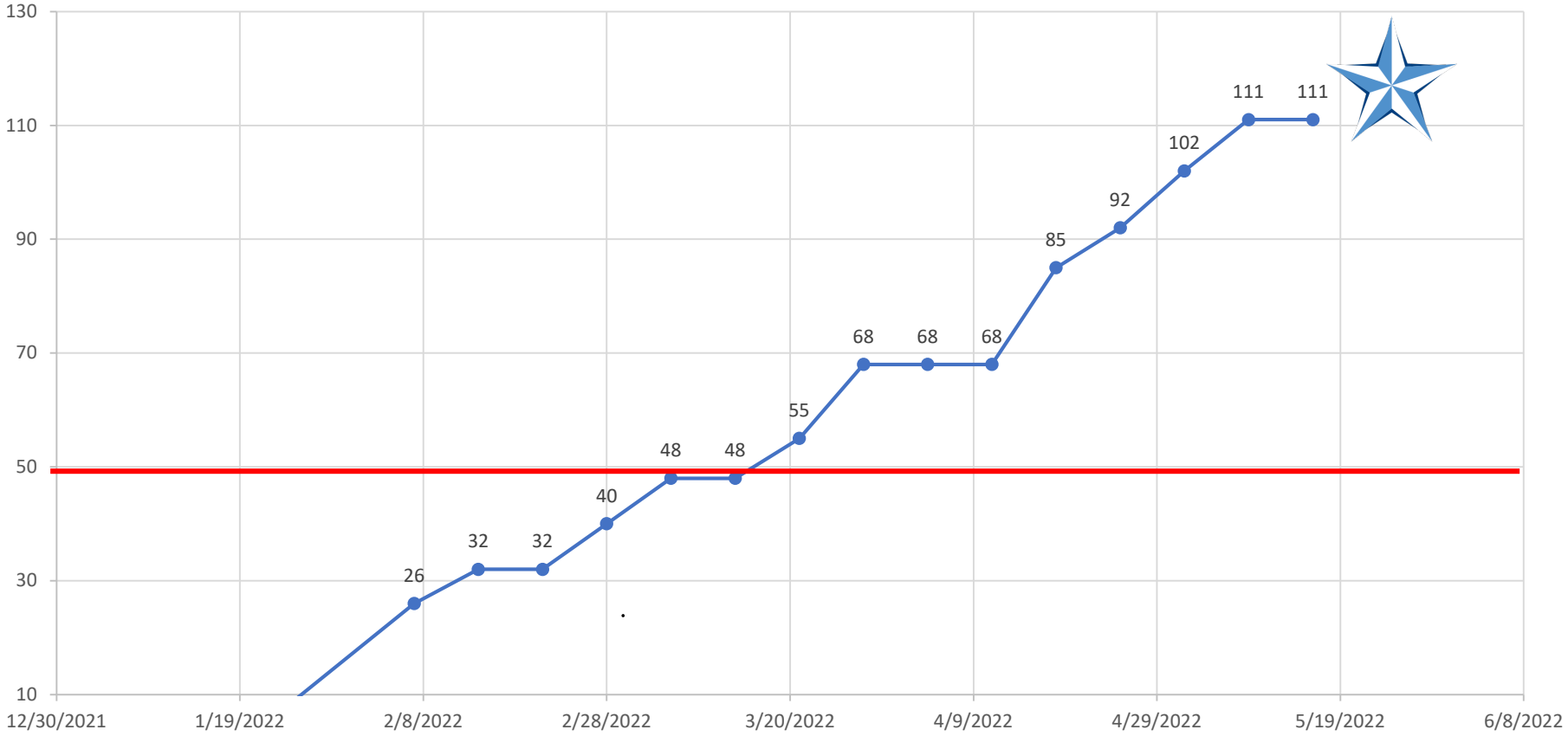
Audience

- Students utilizing Veteran Affairs (VA) benefits.
  - Total students served by the SPC-VA office: 884
  - Total home college students served by the SPC-VA office: 585

Tactics

- Each VA Advisor/ Certifying Official generated a Who's Next report for the students seen that week.
- Then the advisor submits an email to three students asking them to complete the survey.
- The Sr. Coordinator contacts one student via phone asking about their experience and the outcome of their visit.

Spring 2022 SPC-VA WIG



ALAMO COLLEGES DISTRICT
Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE OF DISTINCTION

Results

- Students submitted 111 academic advising surveys exceeding the target.
- Students shared their thoughts about meeting with their advisors.
- Students thought it was a lot of information to take in.
  - **SPC-VA created a video on how to submit certification paper work to the certifying officials.**
- Students didn't understand the terminology that SPC-VA used.
  - **SPC-VA office is minimizing the use of acronyms with our students.**
- Students provided insight into what items the SPC-VA office needed to work on.
  - **SPC is assessing options to expand the VA service area.**
- Students love the idea of having snacks and coloring books for their kids to keep them occupied while filling out forms and talking with advisors.

Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

PERFORMANCE UPDATE

ALAMO COLLEGES DISTRICT
San Antonio College

SAN ANTONIO COLLEGE

#1 in the Nation

Record Highs

- Spring 2021 Productive Grade Rates
- 3-Year FTIC Graduation Rate (Part-Time)
- 4-Year FTIC Graduation Rate (Part-Time)
- 6-Year FTIC Transfer Rates
- Students Employed and/or Enrolled within 6 months of Graduation (Technical)
- Success at Transfer Institutions (Fall16 Transfers Graduating F17 – F20)

Challenges

- Fall Enrollment
- High Challenge Courses

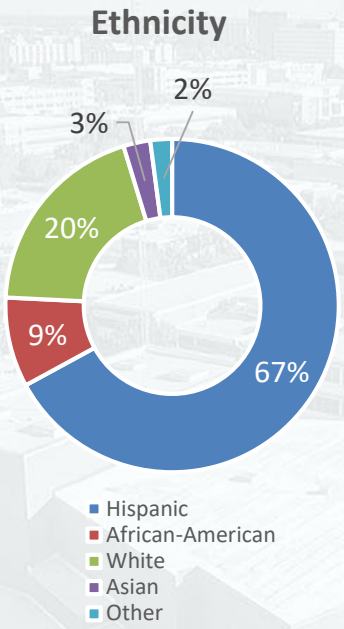
Student Profile Fall 2021

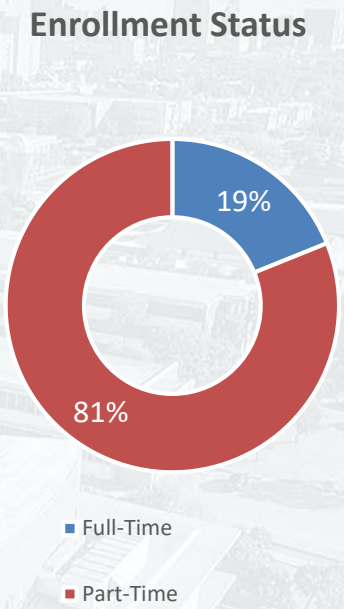
- 19% (3,347) Full-Time, 81% (14,330) Part-Time
- 63% (11,215) Female, 37% (6,462) Male

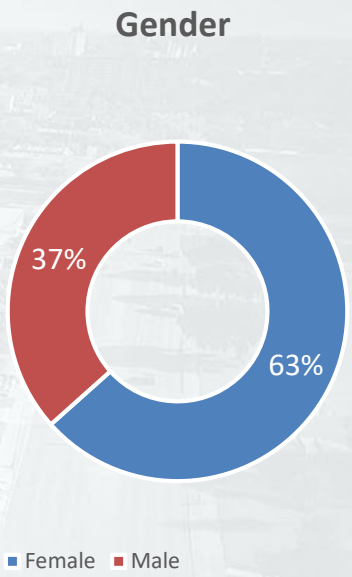
Ethnicity
- 67% (11,849) Hispanic
- 9% (1,545) African-American
- 20% (3,450) White
- 3% (454) Asian
- 2% (379) Other (Includes: American Indian or Alaskan Native, Multi-Racial, International, Other, and Unknown)

- 12% (2,077) Dual Credit
- 69.5% FTIC Require Remediation (post-refresher)
- 30.9% Economically Disadvantaged (Based on Fall 2020)

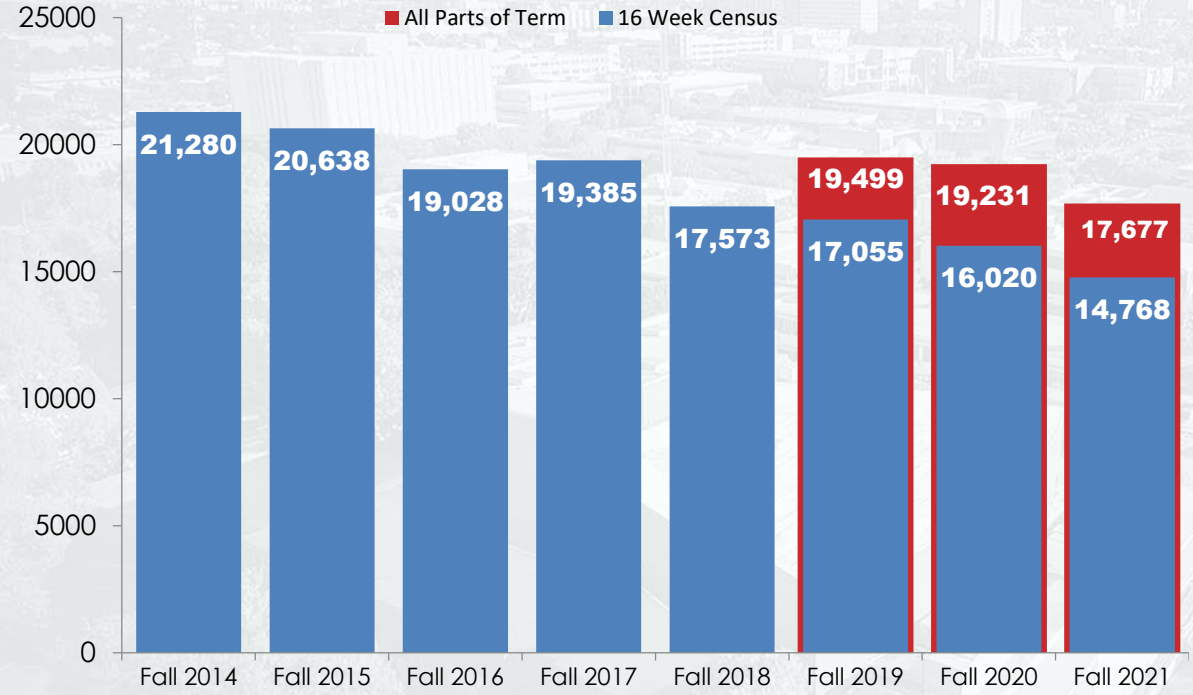
- 10.5% Veterans







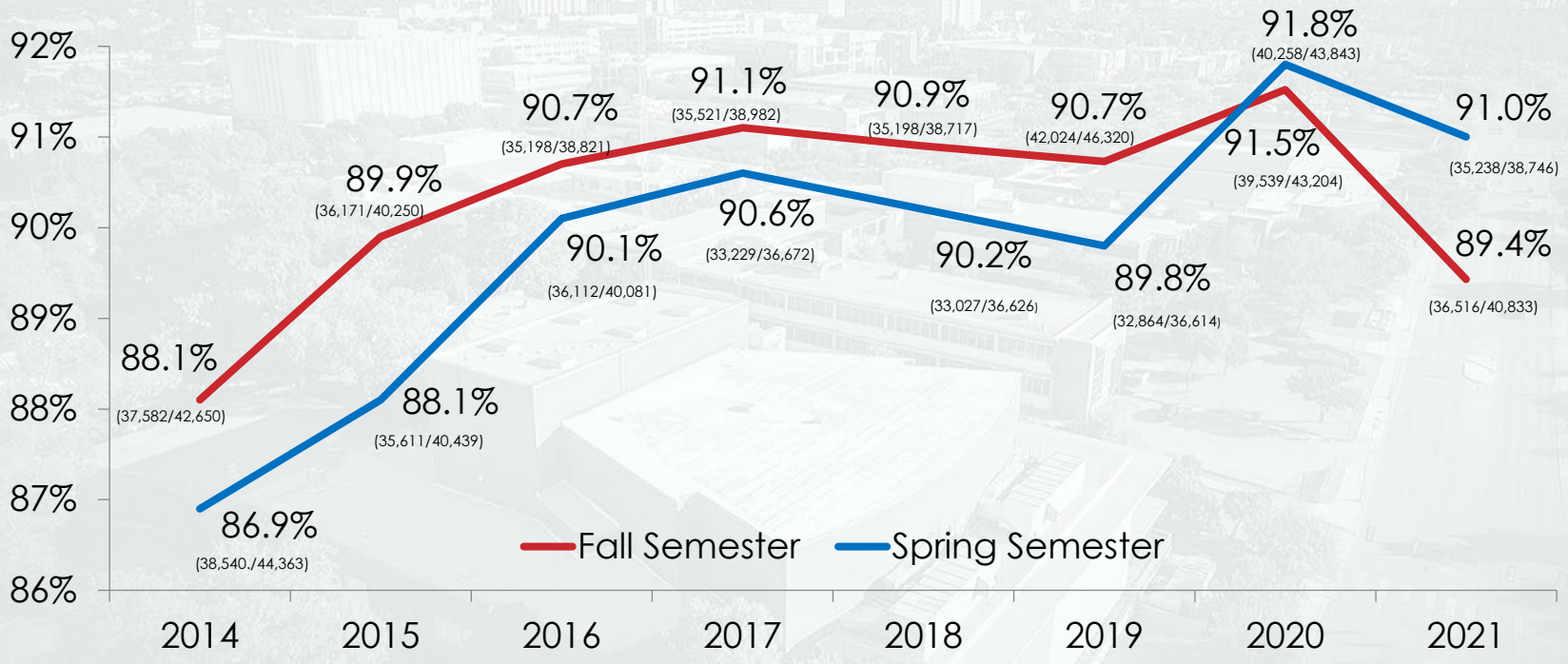
Fall Headcount Enrollment



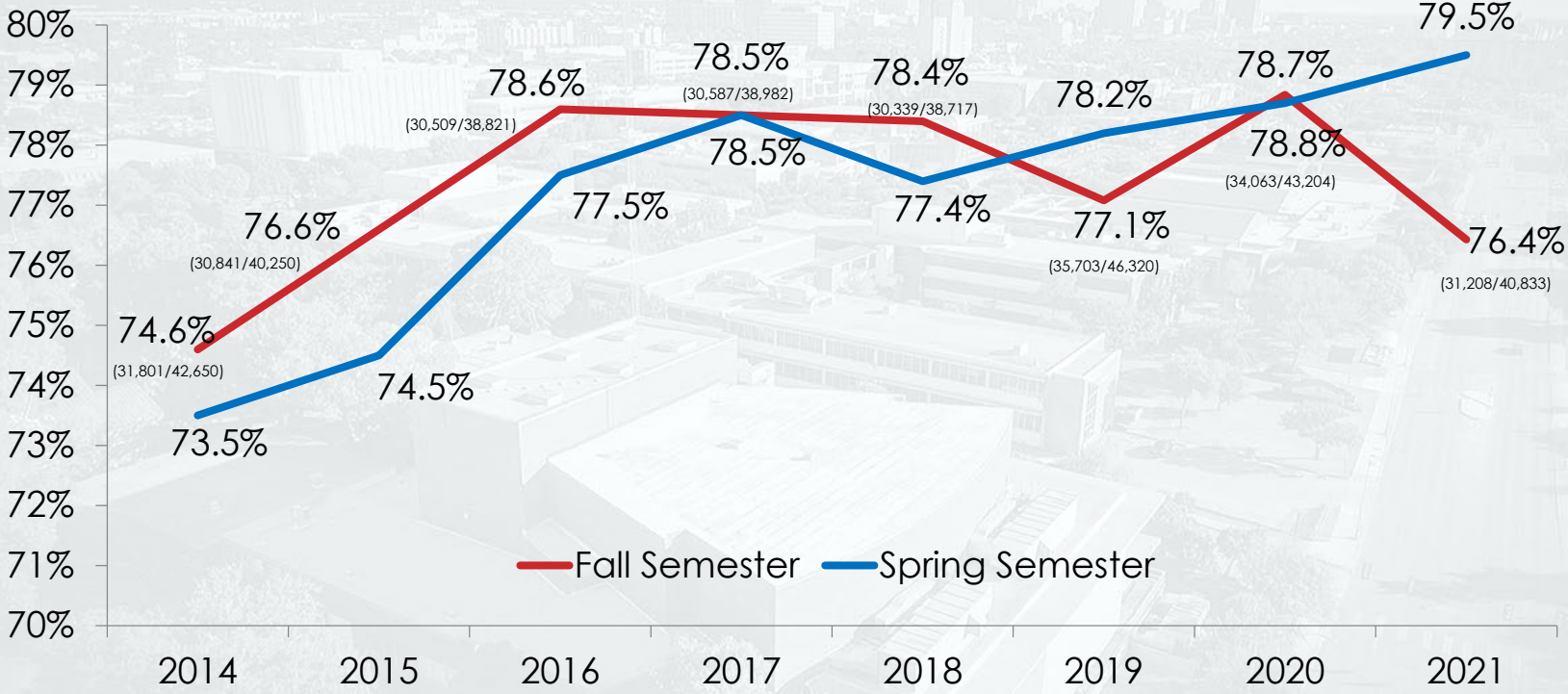
Enrollment by Student Type (All Parts of Term)

Student Type	Fall 2020	Fall 2021	% change
FTIC	2,998	3,212	+7.1%
Transfer	1,197	1,400	+17.0%
Dual Credit	2,516	2,077	-17.4%
Continuing	12,520	10,988	-12.2%
Total	**19,231**	**17,677**	**-8.1%**

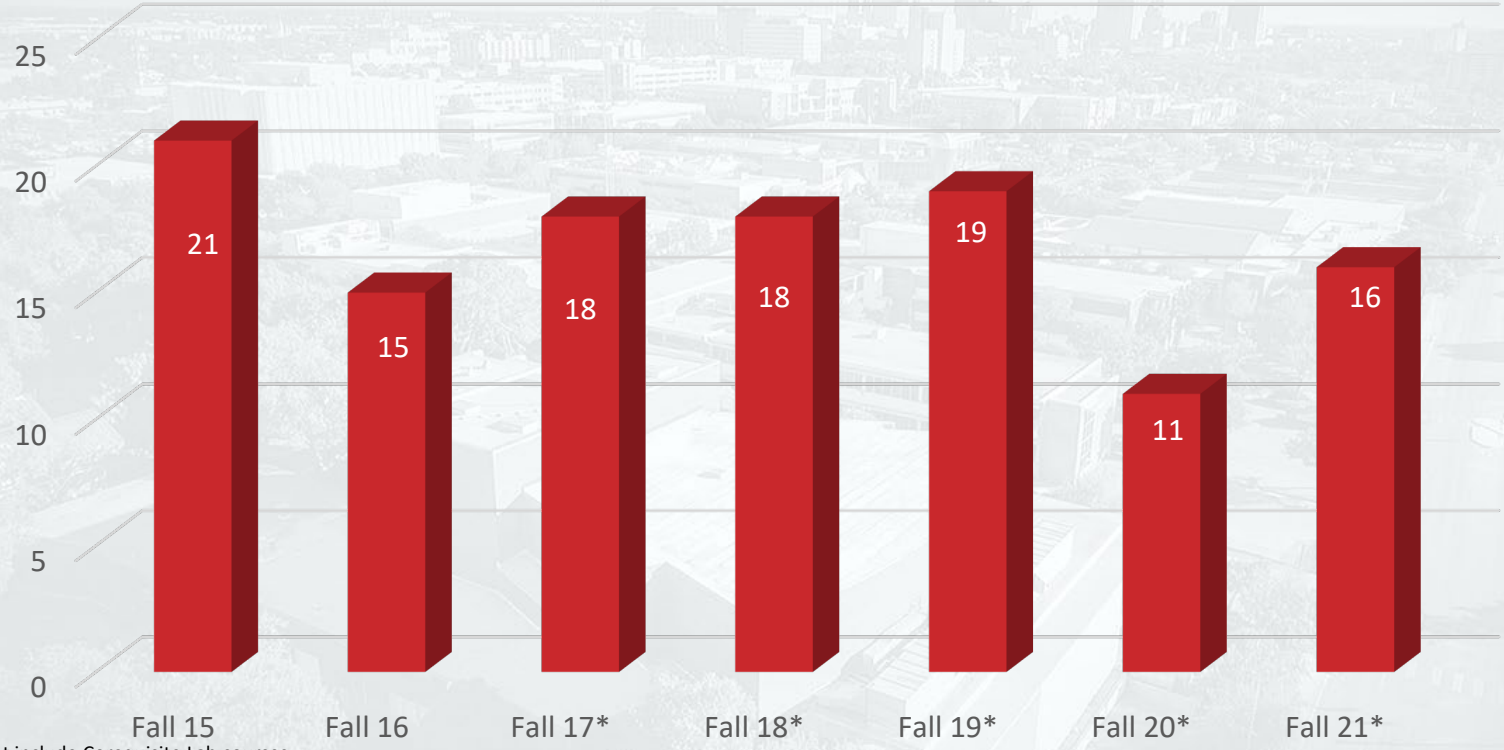
Course Completion Rates



Productive Grade Rates



Number of High Challenge Courses

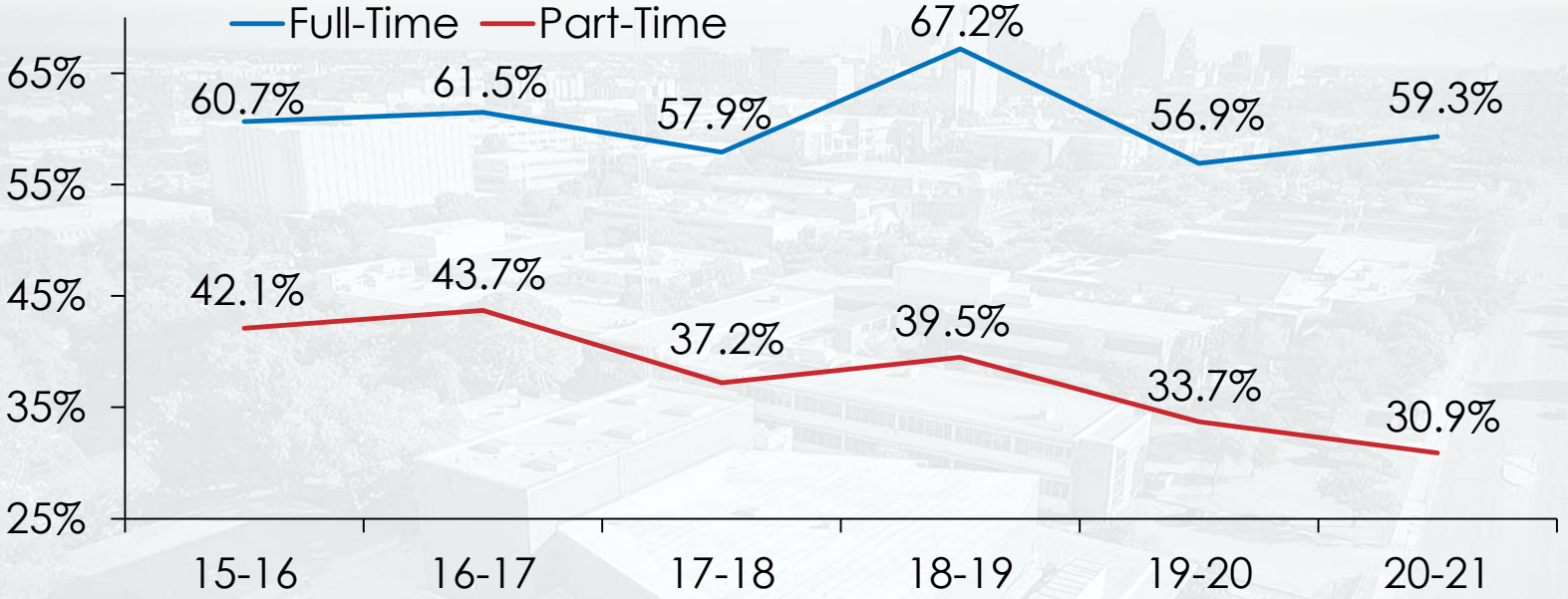


* Terms do not include Corequisite Lab courses

High-Challenge Courses

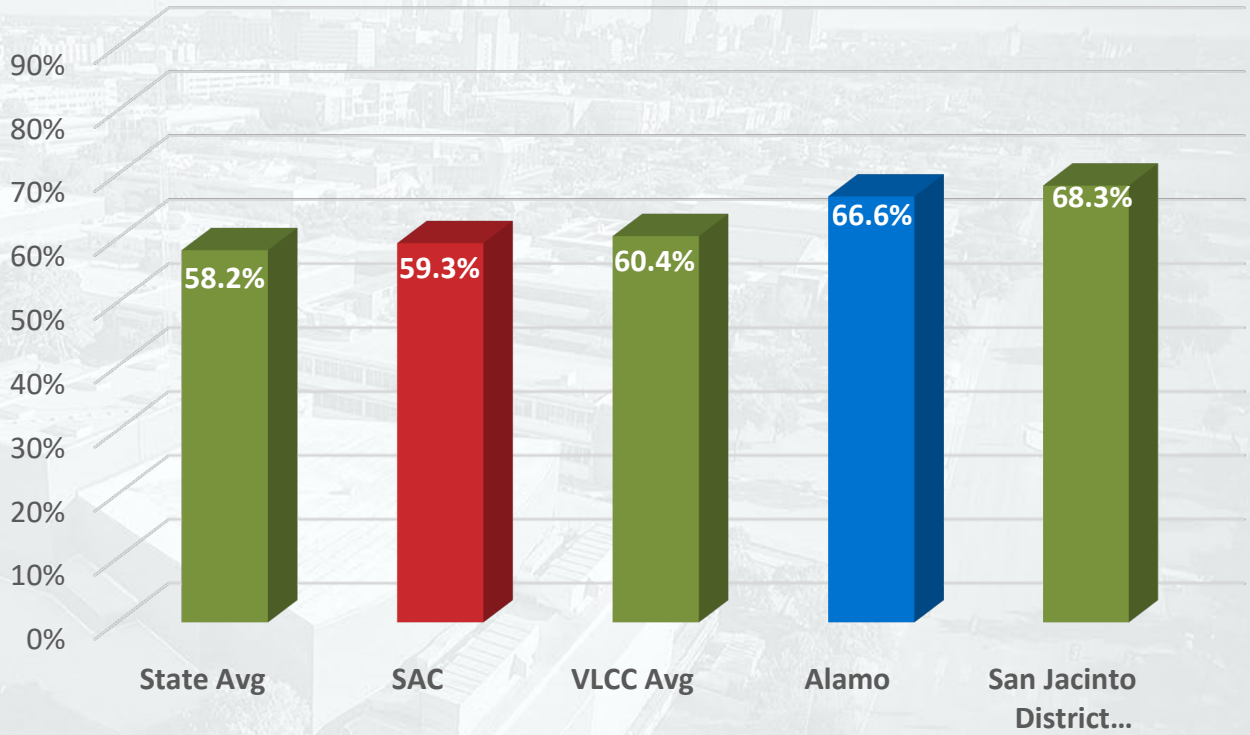
- ARTS 1301
- ASTR 1303
- BIOL 2401
- CHEM 1405
- COMM 1307
- COSC 1336
- ENGL 1302
- INRW 0420
- ITCC 1414
- ITSC 1305
- MATH 1314, 1324, 1342, 2412
- RNSG 1161,1430

Fall-to-Fall FTIC Persistence Rates

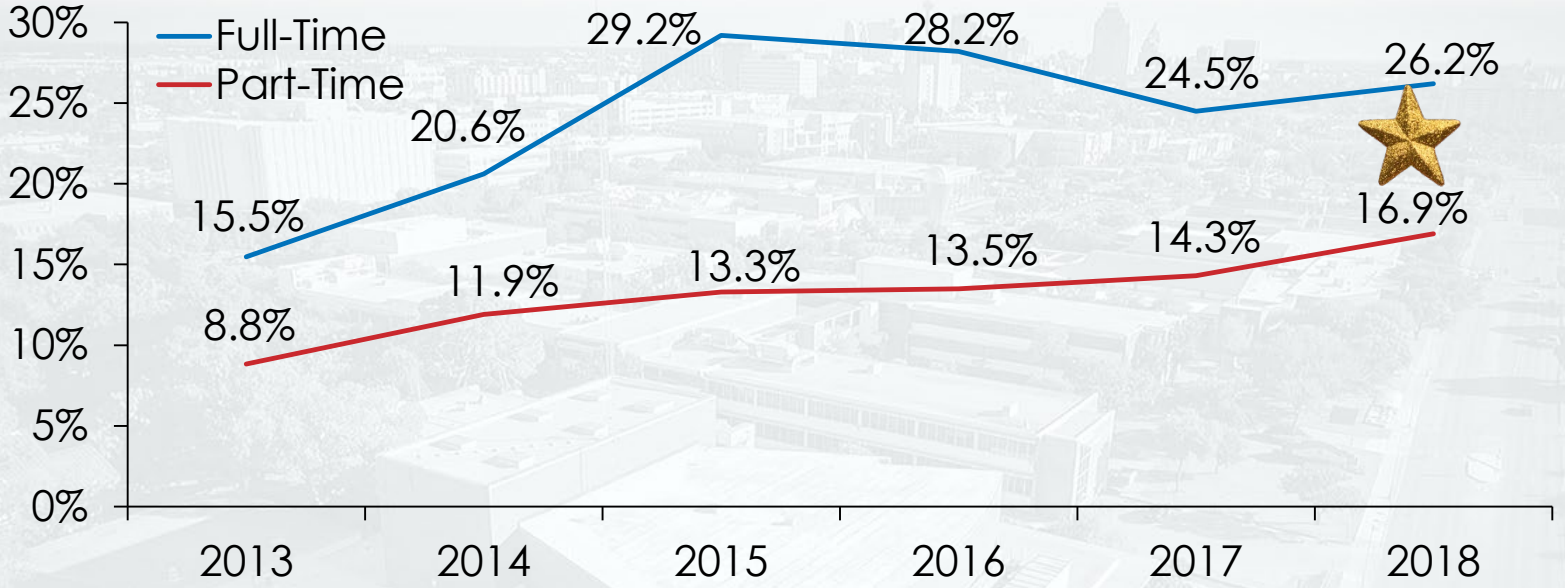


	15-16		16-17		17-18		18-19		19-20		20-21	
	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted
FT	619	376	673	414	824	477	972	653	1536	874	1101	653
PT	1975	832	1837	802	2025	753	1601	633	1738	586	1857	634

FT FTIC Comparative Persistence Rates

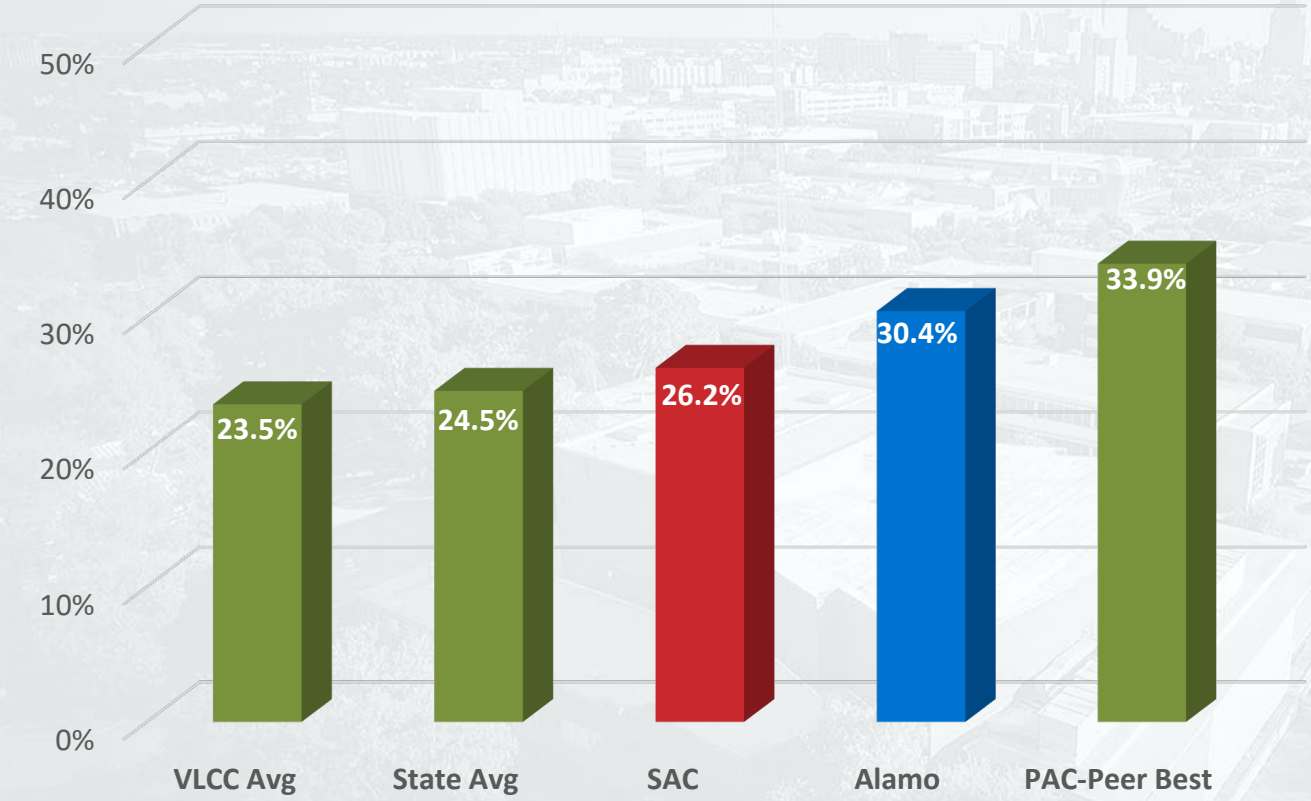


3-Year FTIC Graduation Rates



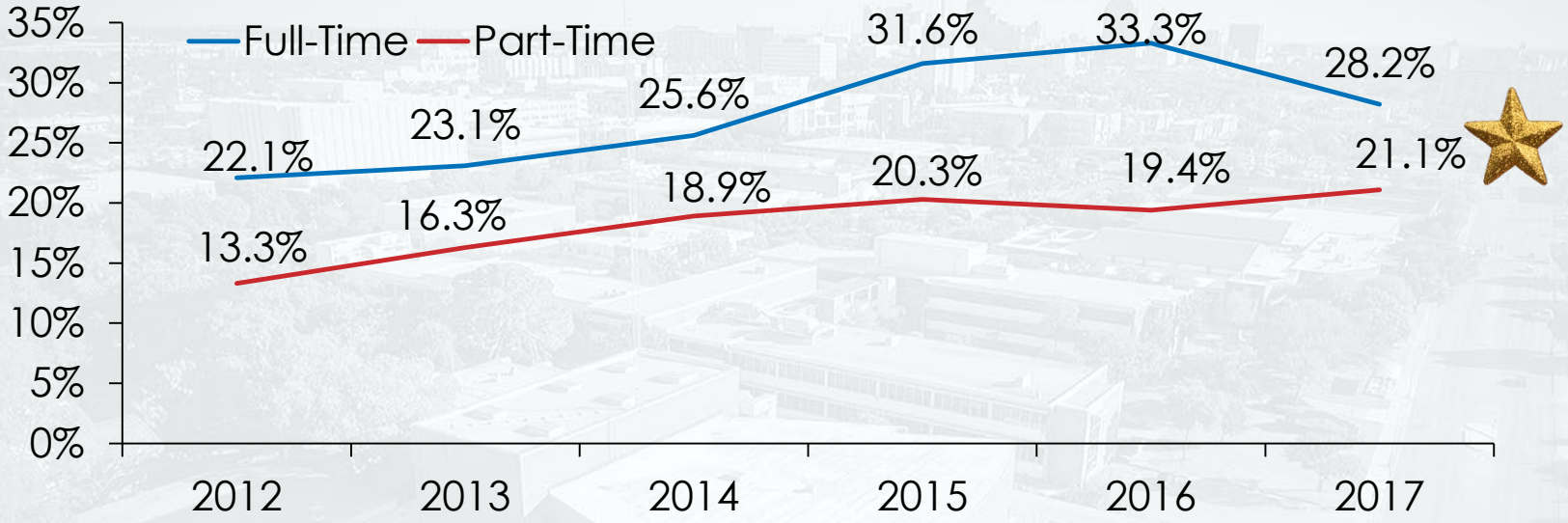
	2013		2014		2015		2016		2017		2018	
	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads
FT	1415	219	1049	216	621	181	676	191	825	202	976	256
PT	1922	170	1709	203	2001	267	1851	250	2044	292	1629	275

3-Year FT FTIC Graduation Rates



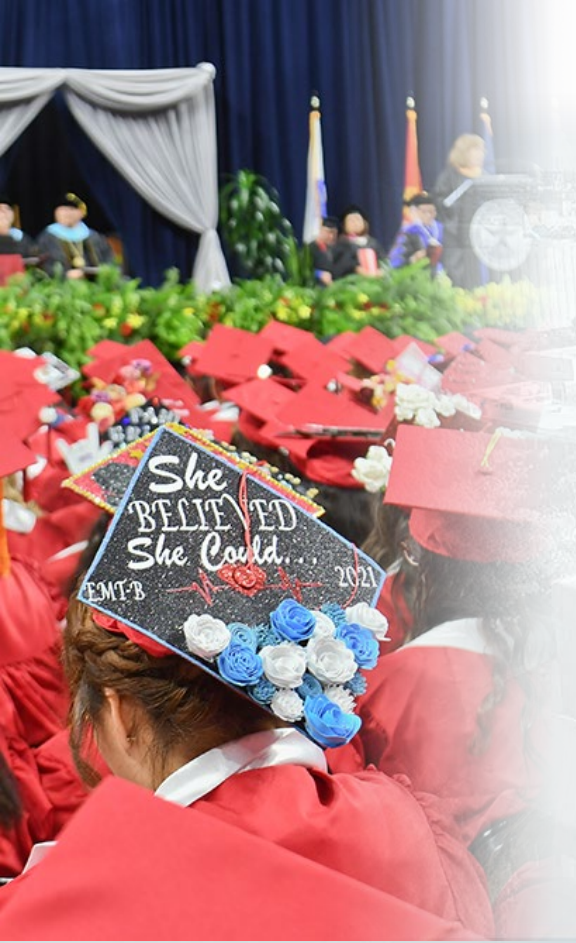
ALAMO COLLEGES DISTRICT
San Antonio College

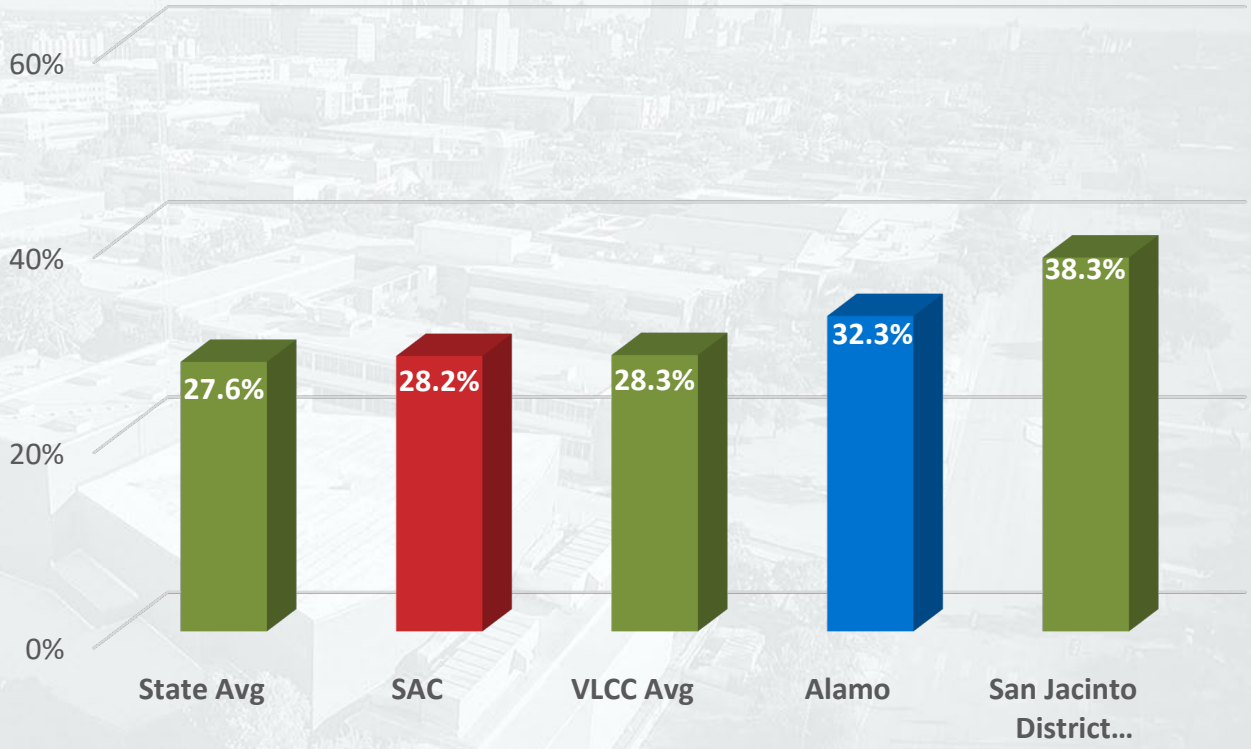
4-Year FTIC Graduation Rates



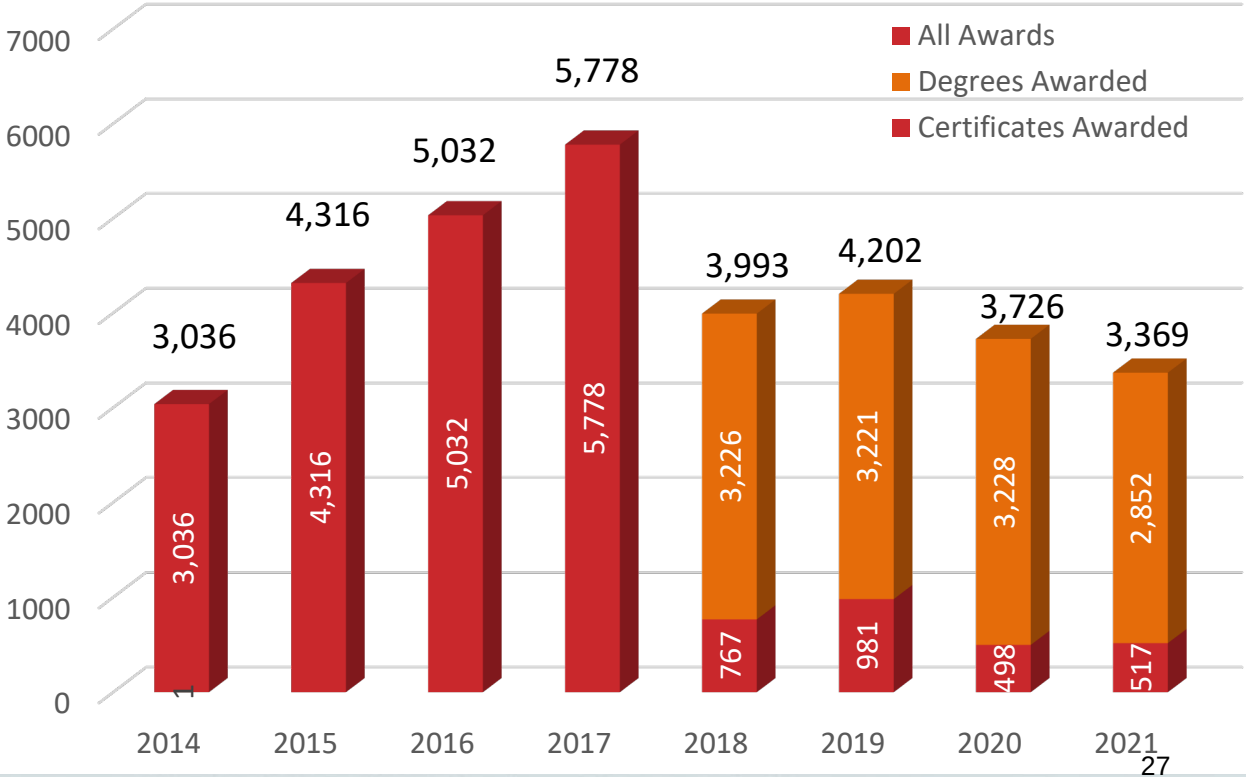
	2012		2013		2014		2015		2016		2017	
	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads
FT	1519	336	1415	327	1049	269	621	196	676	225	825	233
PT	1964	262	1922	313	1709	323	2001	406	1851	359	2044	431

4-Year FT FTIC Graduation Rates





Degrees and Certificates Awarded



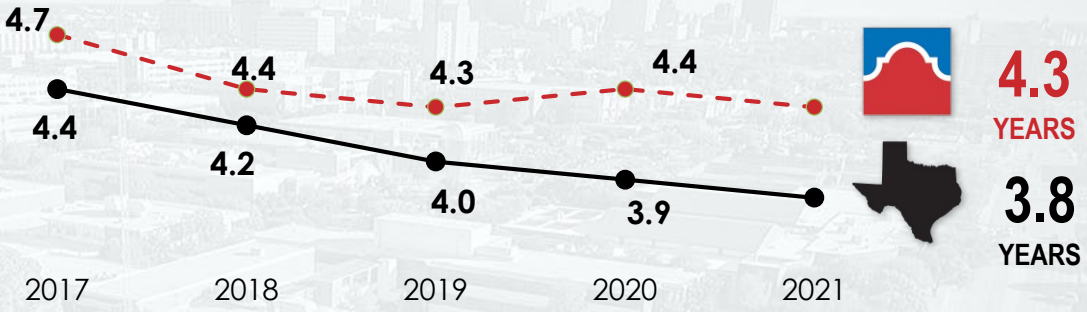
ASPEN PRIZE WINNER 2021
Diverse MOST PROMISING 2022
Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE OF DISTINCTION

Degrees and Certificates Awarded

21,068

Degrees and Certificates awarded
to the San Antonio College Students
in the last 5 years (2017-2021 Academic Years)

Average Time to Associate Degree



Average SCH to Associate Degree

	2017	2018	2018	2020	2021
	90	86	84	81	80
	90	87	84	85	84
Native Students	72.1	71.4	69.7	70.4	69.9

2021

69.9

Hours average SCH to Associate Degree

San Antonio College Native Students

ALAMO COLLEGES DISTRICT
San Antonio College

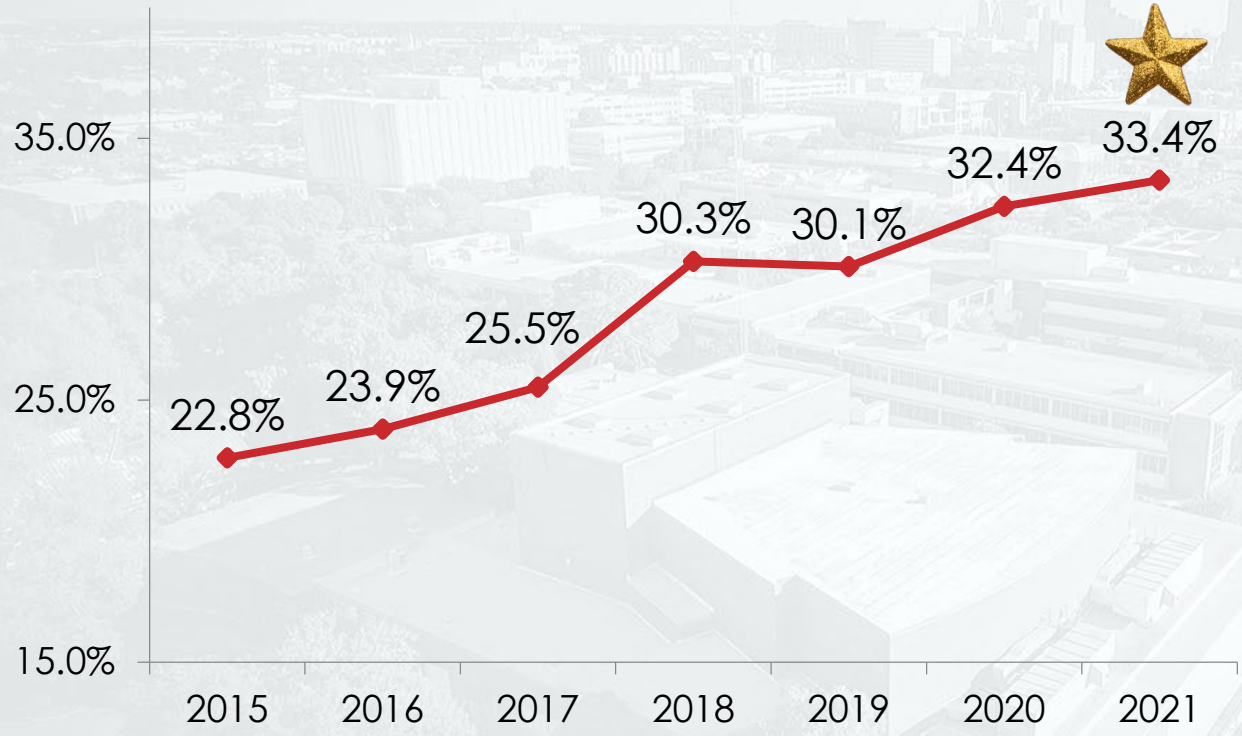
ASPEN PRIZE WINNER 2021

Diverse Most Promising 2022

Malcolm Baldrige National Quality Award 2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

6-Year FTIC Transfer Rates (NSC Data)



ALAMO COLLEGES DISTRICT
San Antonio College

ASPEN PRIZE WINNER 2021 · Diverse MOST PROMISING 2022 · Malcolm Baldrige National Quality Award 2018 Award Recipient · Achieving the Dream LEADER COLLEGE OF DISTINCTION

Success at Transfer Institutions

F16 Transfers Graduating F17-F20

Institution	% Graduating
SAC	**69.60%**
Alamo	67.40%
State Avg.	63.60%
Peer Group Avg.	63.10%

Where SAC Students Transfer (AY '21)

UTSA (976)

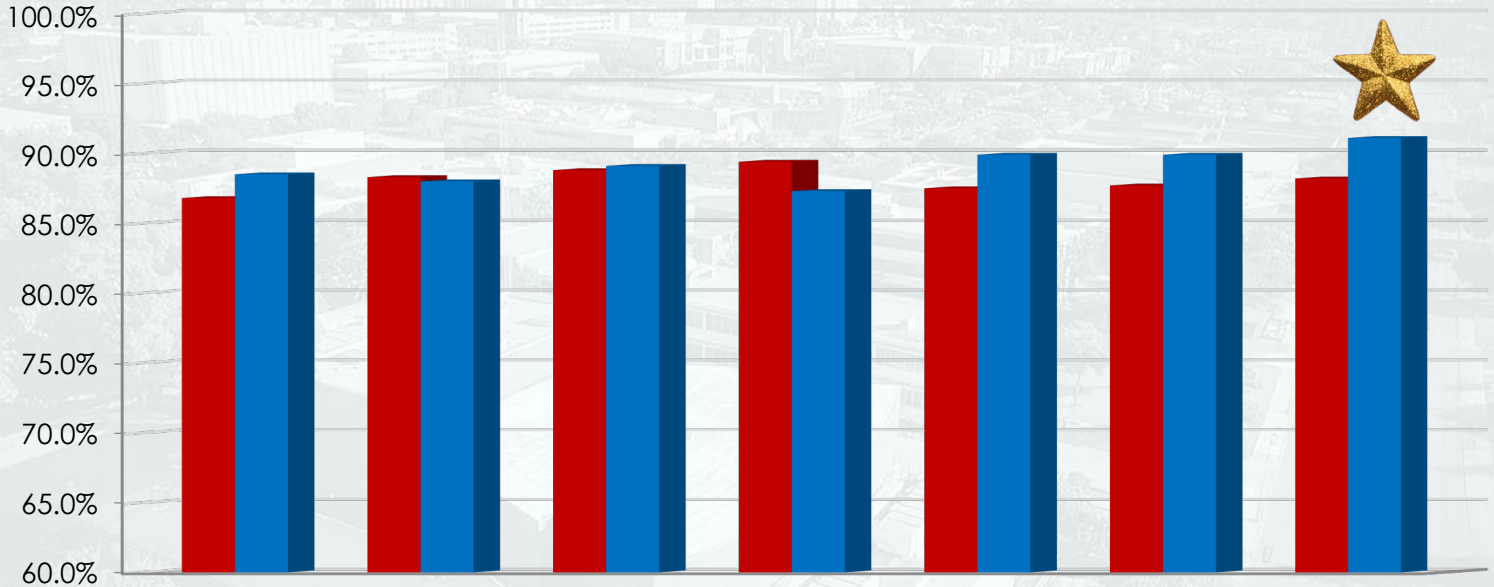
Texas A&M SA (334)

Texas State University (243)

Texas A&M University (215)

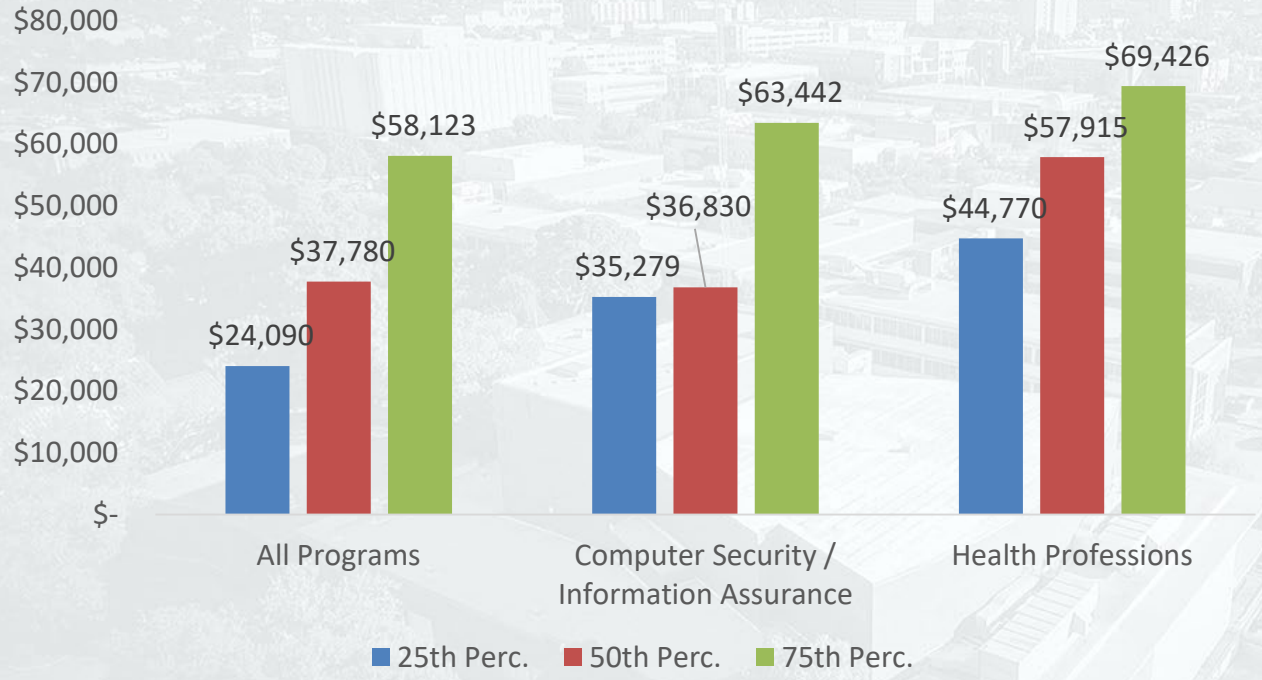
University of Texas Arlington (213)

Students Employed and/or Enrolled Within 6 Months of Graduation



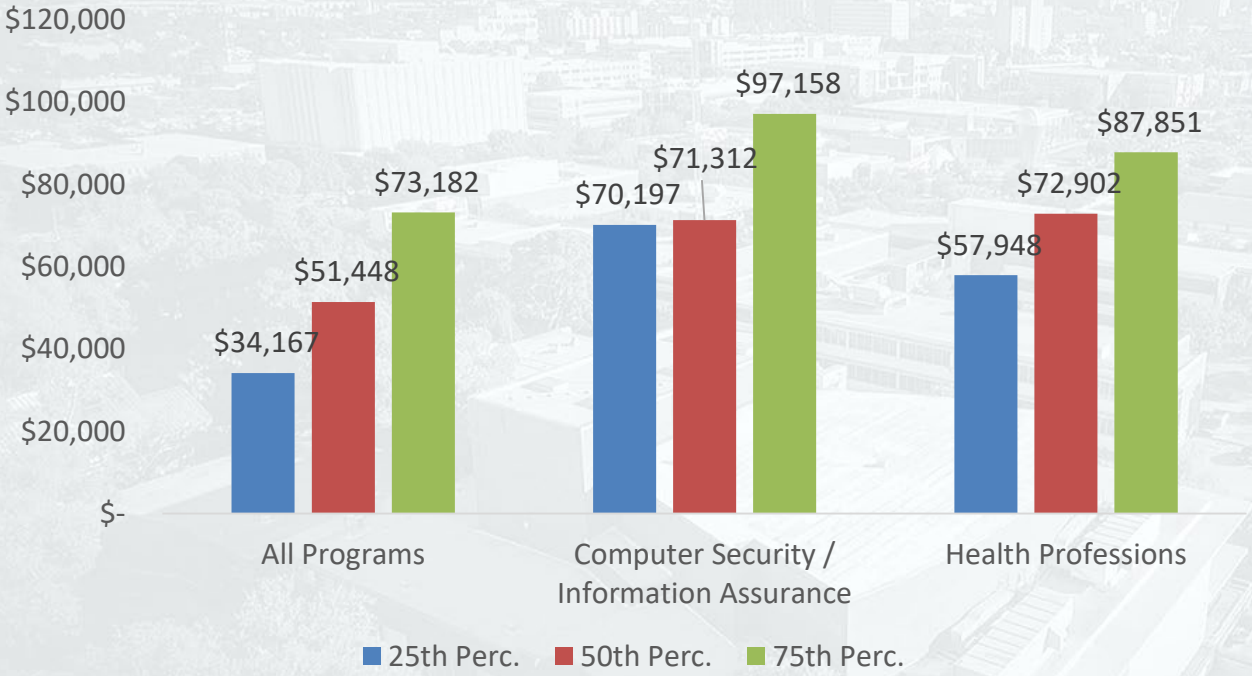
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 219
Academic	86.8%	88.3%	88.8%	89.4%	87.5%	87.7%	88.2%
Technical	88.5%	88.0%	89.1%	87.3%	89.9%	89.9%	91.1%

San Antonio College's Graduate Wages



Source: PSEO (1 Year Post-Graduation)

San Antonio College's Graduate Wages

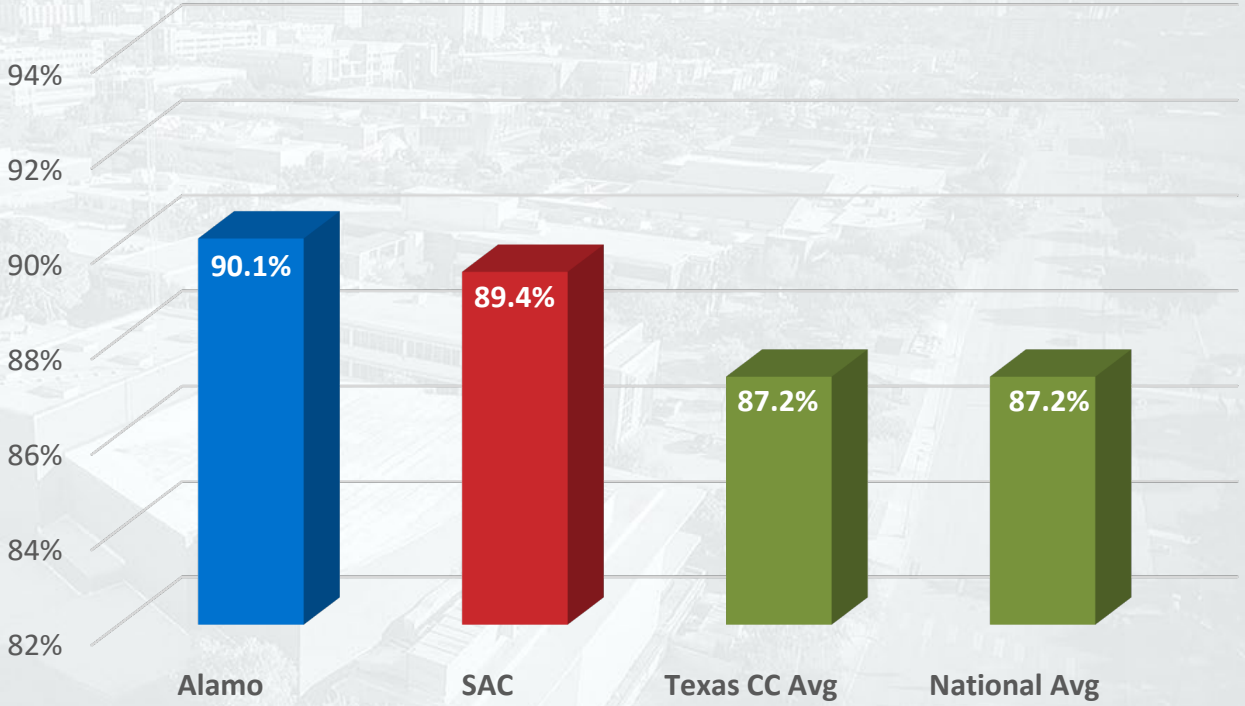


Source: PSEO (5 Years Post-Graduation)

CCSSE Results | Student Engagement

Student Engagement Domain	2013	2015	2017	2019	2021
Active & Collaborative Learning	49.4	48.6	47.5	49.0	48.6
Student Effort	49.7	49.0	51.7	51.5	50.6
Academic Challenge	48.9	48.4	50.3	49.8	51.9
Student/Faculty Interaction	50.0	47.1	47.3	48.7	52.1
Support for Learners	52.2	50.5	50.8	51.5	56.3

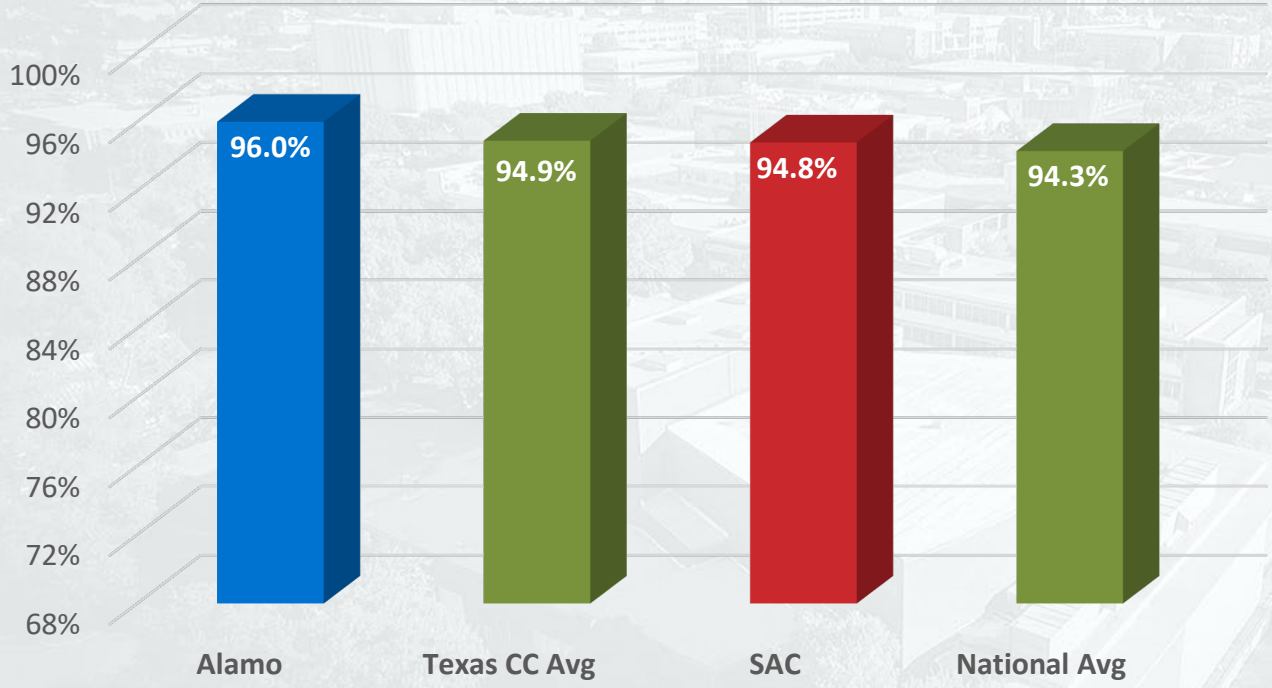
Percentage of Students Rating their Entire Educational Experience as "Good or Excellent"



ALAMO COLLEGES DISTRICT
San Antonio College

ASPEN PRIZE WINNER 2021
Diverse MOST PROMISING 2022
Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE OF DISTINCTION

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



ALAMO COLLEGES DISTRICT
San Antonio College

ASPEN PRIZE WINNER 2021
Diverse Most Promising 2022
Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE OF DISTINCTION

PACE Four Climate Factors – San Antonio College

Factor	2017	2018	2020	2021
Institutional Structure	3.4	3.6	3.5	3.5
Supervisory Relationship	3.8	3.9	3.9	3.9
Teamwork	3.9	4.0	4.0	3.9
Student Focus	4.0	4.1	4.1	4.1

3-Year Graduation Rates by Equity Subgroup

Demographic	Fall 2014 Cohort			Fall 2015 Cohort			Fall 2016 Cohort			Fall 2017 Cohort			Fall 2018 Cohort		
	FT	PT	TH	FT	PT	TH	FT	PT	TH	FT	PT	TH	FT	PT	TH
Male	16.1%	10.9%	12.9%	26.4%	13.3%	16.4%	22.9%	12.1%	15.2%	19.7%	11.7%	14.2%	24.7%	15.3%	18.7%
Female	23.6%	12.6%	16.8%	28.9%	13.4%	17.1%	32.3%	14.6%	19.1%	28.3%	16.1%	19.4%	27.6%	18.1%	21.7%
Vet	25.9%	15.2%	21.0%	29.2%	16.1%	22.1%	31.3%	28.0%	29.9%	38.5%	21.4%	30.9%	45.2%	24.4%	33.3%
Non-Vet	20.0%	11.8%	14.9%	27.7%	13.3%	16.6%	27.4%	13.1%	16.7%	23.4%	14.1%	16.7%	25.8%	16.7%	20.1%
Pell	20.6%	12.3%	15.7%	27.1%	15.0%	18.0%	31.7%	14.5%	19.2%	22.4%	13.0%	15.6%	26.0%	16.6%	20.5%
Non-Pell	19.9%	11.4%	14.4%	28.7%	11.7%	15.5%	22.8%	12.3%	15.0%	26.8%	16.0%	19.3%	26.6%	17.2%	20.3%
African-American	21.9%	5.9%	11.1%	22.5%	12.4%	14.5%	26.7%	13.0%	15.9%	18.2%	13.2%	14.1%	28.4%	18.6%	21.7%
Asian	42.1%	8.7%	18.5%	31.3%	21.1%	23.3%	53.3%	21.7%	29.5%	19.0%	10.2%	12.9%	48.0%	18.8%	31.6%
Hispanic	18.1%	12.0%	14.4%	28.3%	12.1%	15.9%	26.9%	12.8%	16.6%	22.9%	13.2%	16.0%	24.2%	15.3%	18.8%
White	24.2%	12.6%	16.9%	26.8%	17.4%	19.7%	28.6%	15.0%	19.0%	30.2%	18.2%	21.9%	30.8%	20.7%	23.9%
Other	37.5%	22.9%	26.6%	35.7%	10.5%	17.3%	25.0%	13.2%	16.0%	33.3%	26.9%	29.5%	41.2%	20.0%	27.7%

SAC Accomplishments …

Accreditation: SACSCOC and ACEN

1. Completed our 5th-Year Interim Report
2. Completed our Off-Campus Instructional Site Review
3. Approved to offer Baccalaureate Degree (BSN)
4. Approved by State and National Boards of Nursing

SAC Accomplishments ...

HEERF Student Support Funding (2021)

Emergency Funds - $13,000,000
Technology - $4,300,000
Books - $1,973,777
Unpaid Student Balances - $868,000

Future of SAC

Fletcher Administration Center
Fall 2022

Early Childhood Center & The John L. Santikos Micronaut Center
Fall 2022

Science Building
Fall 2022

First Responders Academy
Spring 2023

SAC Priorities

2022-2025 Strategic Plan

1. Student Success
2. Principle-Centered Leadership
3. Performance Excellence
4. Equity
5. Community Engagement

SEAL OF EXCELENCIA
Excelencia!
IN EDUCATION
INSTITUTIONS SERVING LATINOS

FINALIST

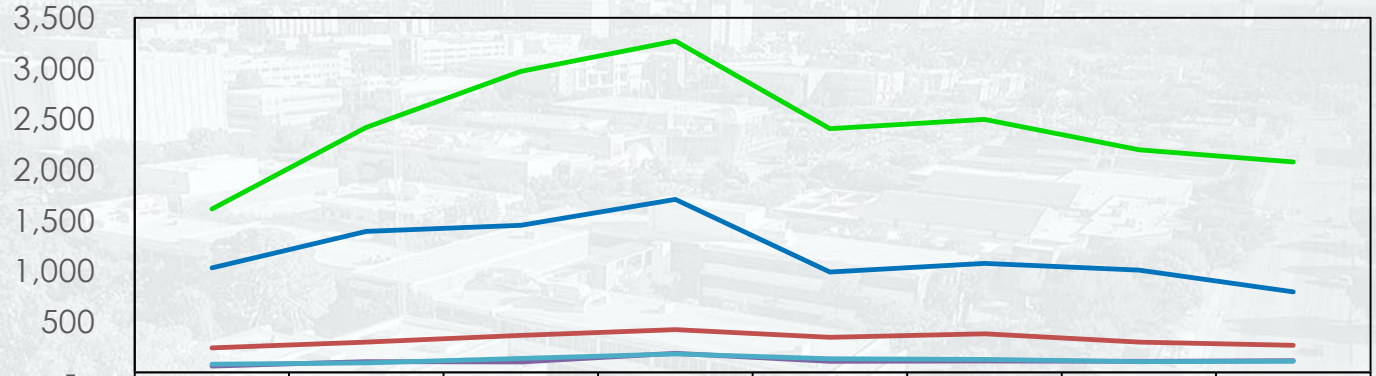
ALAMO COLLEGES DISTRICT
San Antonio College

SAN ANTONIO COLLEGE

#1 in the Nation

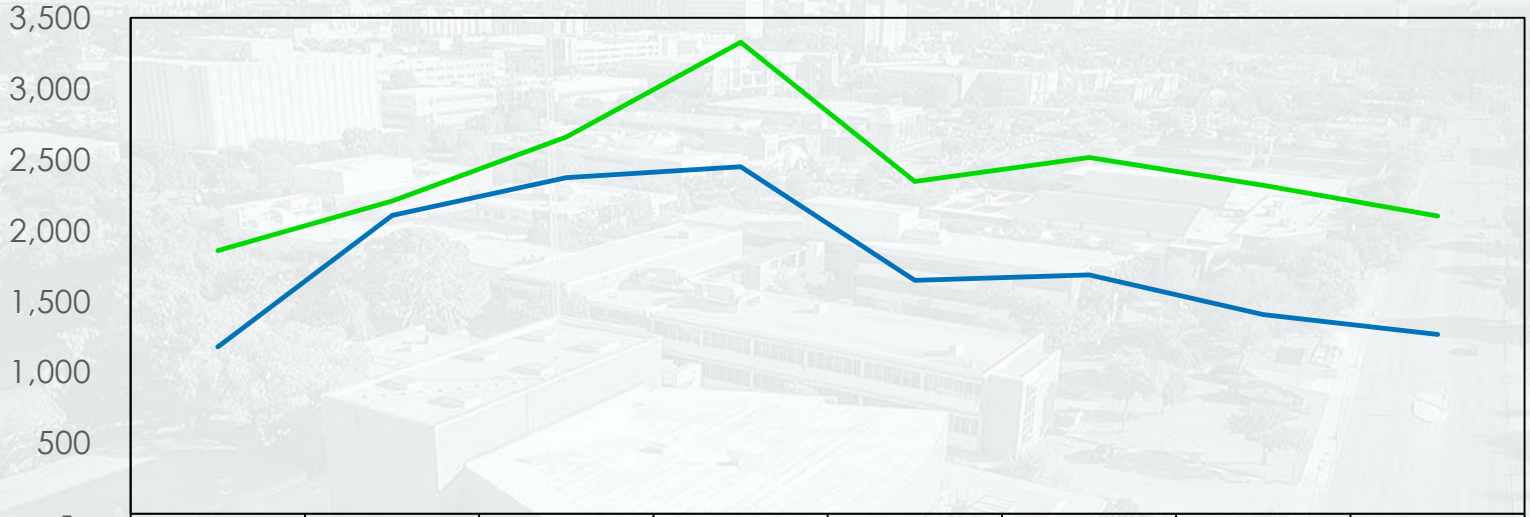
Appendices

Degrees & Certificates Awarded by Ethnicity



	2014	2015	2016	2017	2018	2019	2020	2021
White	1,034	1,393	1,452	1,710	993	1,078	1,010	795
African American	244	301	365	422	347	382	299	269
Hispanic	1,613	2,420	2,972	3,274	2,406	2,499	2,198	2,077
Asian	64	107	105	188	111	115	112	116
Other	81	95	138	184	136	128	107	112

Degrees & Certificates Awarded by Gender



	2014	2015	2016	2017	2018	2019	2020	2021
Male	1,178	2,107	2,372	2,449	1,648	1,687	1,406	1,267
Female	1,858	2,209	2,660	3,329	2,345	2,515	2,320	2,102

Productive Grade Rates by Equity Subgroup

Demographic	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021
Asian	84.88%	87.53%	84.03%	87.92%	88.11%
Black AFR Amer	74.29%	75.43%	75.94%	74.96%	71.13%
Hispanic	76.63%	76.11%	75.27%	77.06%	75.00%
White	83.58%	83.92%	81.64%	84.11%	81.77%
Other	80.87%	81.73%	79.01%	82.11%	78.73%
Female	80.04%	80.20%	78.41%	79.81%	77.02%
Male	76.24%	75.61%	74.98%	77.13%	75.39%
Non-Vet	78.80%	78.65%	77.12%	78.71%	76.37%
Vet	75.82%	76.09%	76.79%	80.32%	77.02%
Overall	**78.46%**	**78.36%**	**77.08%**	**78.84%**	**76.43%**

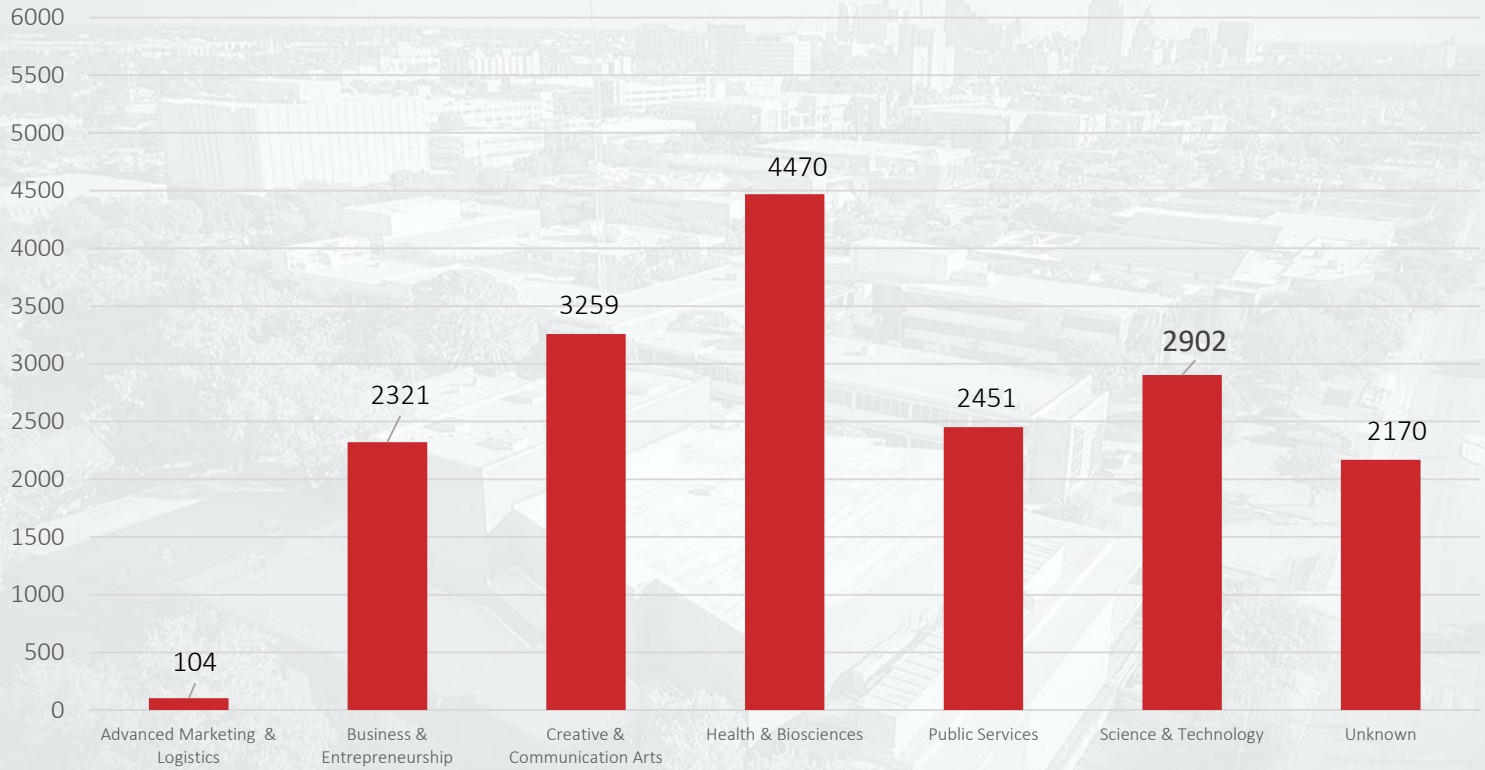
Course Completion Rates by Equity Subgroup

Demographic	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021
Asian	92.34%	94.33%	93.41%	95.28%	94.44%
Black AFR Amer	89.42%	90.41%	90.25%	90.67%	86.43%
Hispanic	90.92%	90.21%	90.14%	91.06%	89.14%
White	91.70%	92.14%	91. 99%	92.52%	90.72%
Other	92.81%	93.54%	92.15%	92.94%	90.65%
Female	91.92%	91.69%	91.24%	92.03%	89.60%
Male	89.99%	89.76%	89.92%	90.61%	89.12%
Non-Vet	91.17%	90.86%	90.64%	91.34%	89.34%
Vet	90.78%	91.35%	91.34%	92.90%	90.24%
Overall	**91.12%**	**90.91%**	**90.73%**	**91.52%**	**89.43%**

Fall to Fall Persistence Rates by Equity Subgroup

Demographic	Fall 2016 to Fall 2017			Fall 2017 to Fall 2018			Fall 2018 to Fall 2019			Fall 2019 to Fall 2020			Fall 2020 to Fall 2021		
	FT	PT	TH	FT	PT	TH	FT	PT	TH	FT	PT	TH	FT	PT	TH
Male	56.8%	40.2%	45.0%	52.5%	32.3%	38.7%	64.8%	34.5%	45.5%	53.3%	29.3%	40.3%	57.4%	31.8%	40.3%
Female	62.7%	46.3%	50.4%	62.5%	40.5%	46.5%	69.3%	43.2%	53.3%	59.4%	36.8%	47.6%	60.6%	35.8%	45.7%
Vet	57.6%	45.7%	52.7%	67.3%	43.9%	57.0%	61.3%	42.5%	50.7%	60.5%	44.1%	51.0%	48.6%	51.7%	50.5%
Non-Vet	60.1%	43.6%	47.8%	57.3%	37.0%	42.7%	67.7%	39.5%	50.0%	56.9%	33.4%	44.4%	59.8%	33.6%	43.3%
Pell	61.1%	44.9%	49.3%	55.9%	37.0%	42.3%	67.8%	39.8%	51.1%	55.6%	33.6%	44.4%	63.0%	35.7%	46.6%
Non-Pell	58.4%	42.2%	46.4%	60.3%	37.4%	44.3%	66.9%	39.2%	48.6%	59.8%	34.0%	45.1%	55.0%	32.5%	40.2%
African-American	53.3%	42.9%	45.1%	59.1%	34.0%	38.6%	62.1%	32.6%	42.2%	62.2%	28.8%	40.8%	51.2%	32.6%	38.6%
Asian	60.0%	54.3%	55.7%	71.4%	53.1%	58.6%	91.7%	40.6%	62.5%	63.0%	20.6%	45.0%	73.3%	27.1%	44.9%
Hispanic	60.6%	43.9%	48.4%	57.3%	36.6%	42.6%	68.0%	41.2%	51.9%	55.9%	34.1%	44.8%	61.1%	35.1%	45.1%
White	57.8%	41.3%	46.2%	58.6%	39.1%	45.1%	64.9%	37.1%	45.7%	57.4%	35.7%	44.7%	53.0%	32.4%	39.5%
Other	83.3%	47.4%	56.0%	50.0%	34.6%	40.9%	52.9%	40.0%	44.7%	68.4%	36.8%	52.6%	61.5%	33.3%	41.9%

Fall 2021 Headcount by Institute



High-Challenge Courses

New

- ARTS 1301 (757 | 69.9%)
- MATH 1342 (226 | 69.5%)

Climbed Out

- BIOL 1323
- CHEM 1411

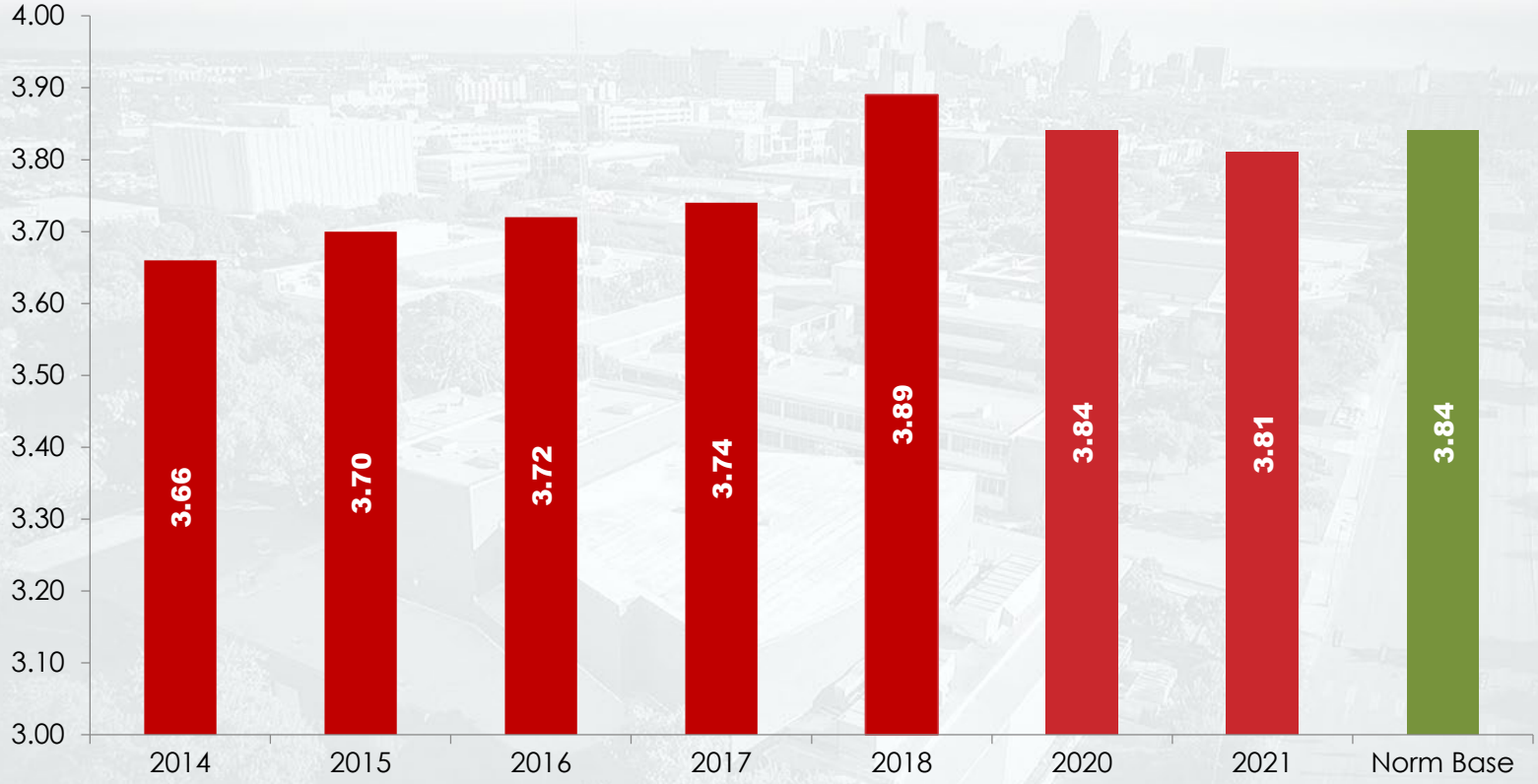
Declined

- BIOL 2401
- COMM 1307
- ENGL 1302
- ITCC 1414
- MATH 1314, 1324
- RNSG 1430

Improved

- ASTR 1303
- CHEM 1405
- COSC 1336
- INRW 0420
- ITSC 1305
- MATH 2412
- RNSG 1161

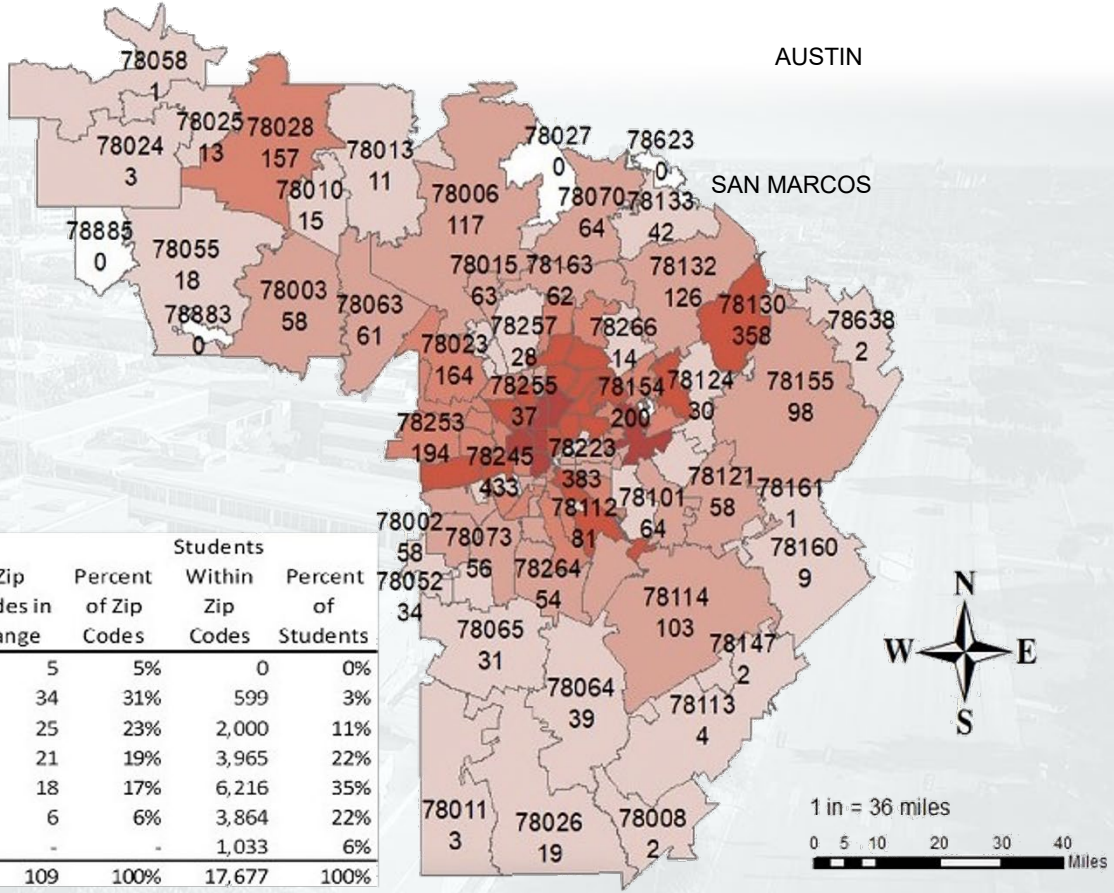
PACE Results – San Antonio College



ALAMO COLLEGES DISTRICT
San Antonio College

ASPEN PRIZE WINNER 2021
Diverse MOST PROMISING 2022
Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE OF DISTINCTION

Fall 2021 Headcount by Zip Code



	Students per Zip Code	Zip Codes in Range	Percent of Zip Codes	Students Within Zip Codes	Percent of Students
	0	5	5%	0	0%
	1-47	34	31%	599	3%
	48-126	25	23%	2,000	11%
	127-259	21	19%	3,965	22%
	260-448	18	17%	6,216	35%
	449-853	6	6%	3,864	22%
Out of Area**		-	-	1,033	6%
	Total	109	100%	17,677	100%

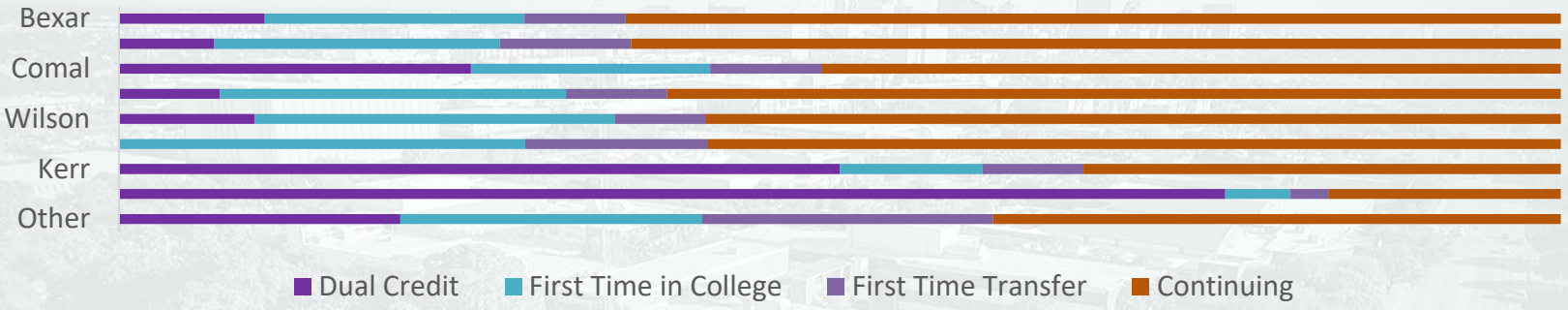
Enrollment by Modality

	Fall 2019	Fall 2020	Fall 2021
Exclusively Online	4,172	4,967	5,666
Some Online (hybrid)	5,740	6,102	5,152
No Online (f-2-f)	9,587	8,162	6,859
Total	19,499	19,231	17,677

Graduates as a % of FTE Enrollment

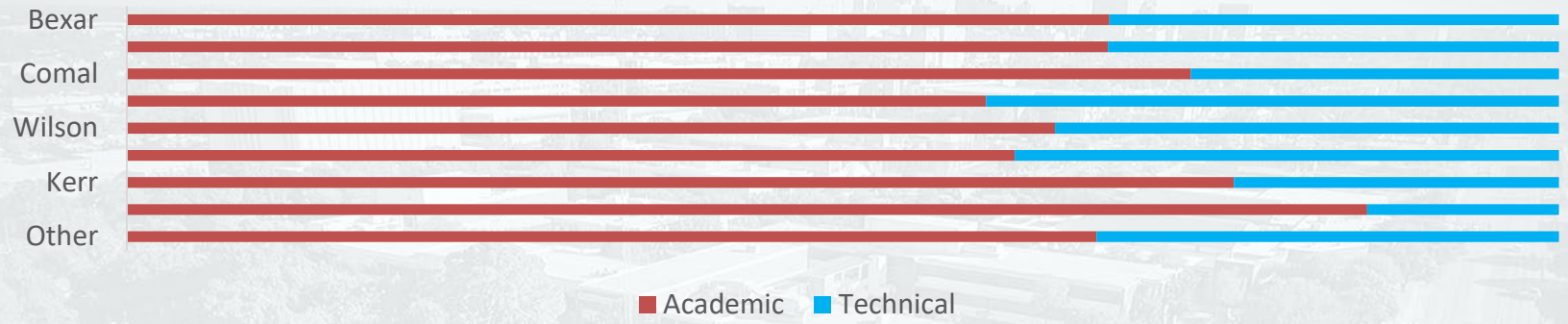
Institution	Percentage
South Texas College	44.3%
San Jacinto CCD	43.7%
El Paso CCD	39.8%
SAC	**39.1%**
Alamo	**39.1%**
Dallas County CCD	35.1%
Tarrant County CCD	33.4%
Lone Star College System	31.8%
Austin Community College	29.2%
Collin County CCD	28.7%
Houston Community College	26.6%

Fall 2021 Credit Enrollment County by Student Type



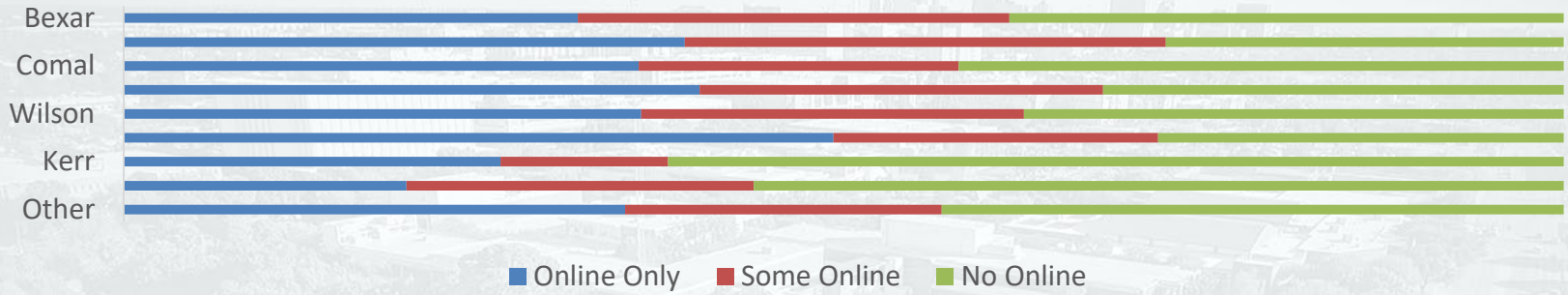
	Dual Credit	First Time in College	First Time Transfer	Continuing
Bexar	10.1%	18.0%	7.0%	64.8%
Guadalupe	6.6%	19.8%	9.1%	64.5%
Comal	24.4%	16.6%	7.7%	51.3%
Atascosa	7.0%	24.0%	7.0%	62.0%
Wilson	9.4%	25.0%	6.3%	59.4%
Kendall	0.0%	28.2%	12.7%	59.2%
Kerr	50.0%	9.9%	7.0%	33.1%
Bandera	76.8%	4.5%	2.7%	16.1%
Other	19.5%	20.9%	20.2%	39.4%

Fall 2021 Credit Enrollment County by Major Type



	Academic	Technical
Bexar	68.6%	31.4%
Guadalupe	68.5%	31.5%
Comal	74.3%	25.7%
Atascosa	60.0%	40.0%
Wilson	64.8%	35.2%
Kendall	62.0%	38.0%
Kerr	77.3%	22.7%
Bandera	86.6%	13.4%
Other	67.7%	32.3%

Fall 2021 Credit Enrollment County by Online Status



	Online Only	Some Online	No Online
Bexar	31.5%	30.0%	38.5%
Guadalupe	39.0%	33.4%	27.6%
Comal	35.8%	22.2%	42.0%
Atascosa	40.0%	28.0%	32.0%
Wilson	35.9%	26.6%	37.5%
Kendall	49.3%	22.5%	28.2%
Kerr	26.2%	11.6%	62.2%
Bandera	19.6%	24.1%	56.3%
Other	34.8%	22.0%	43.2%

St. Philip's College: Performance Update

LEGACY DAY – AUGUST 18, 2022

Saint Artemisia Bowden Building

Clarence Windzell Norris Building

William A. Hudgins Health and Wellness Center

Tourism, Hospitality and Culinary Arts Building

Col. Roy Burley Tree Dedication

St. Philip's Way Unveiling

ALAMO COLLEGES DISTRICT
St. Philip's College

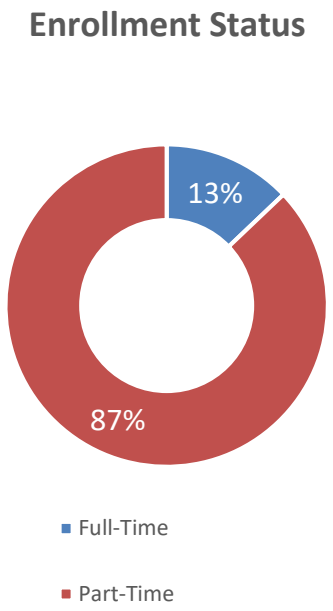
Student Profile Fall 2021

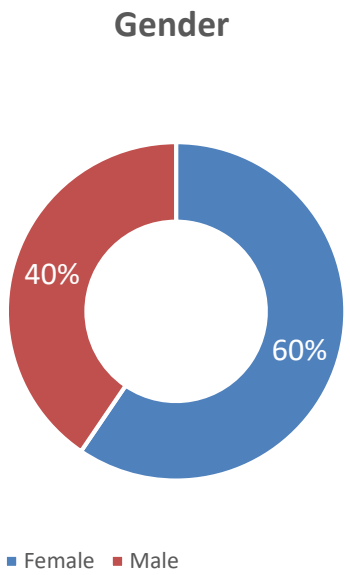
Enrollment Status
·13% (1,605) Full-Time, 87% (10,850) Part-Time

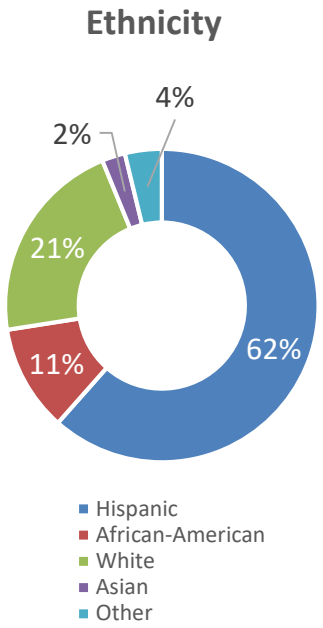
Gender
·60% (7,407) Female, 40% (5,048) Male

Ethnicity
·62% (7,674) Hispanic
·11% (1,369) African-American
·21% (2,648) White
·2% (296) Asian
·4% (468) Other

·24.1% (2,998) Dual Credit
·67.2% FTIC Require Remediation (post-refresher)
·24.5% Economically Disadvantaged (Based on Fall 2020)



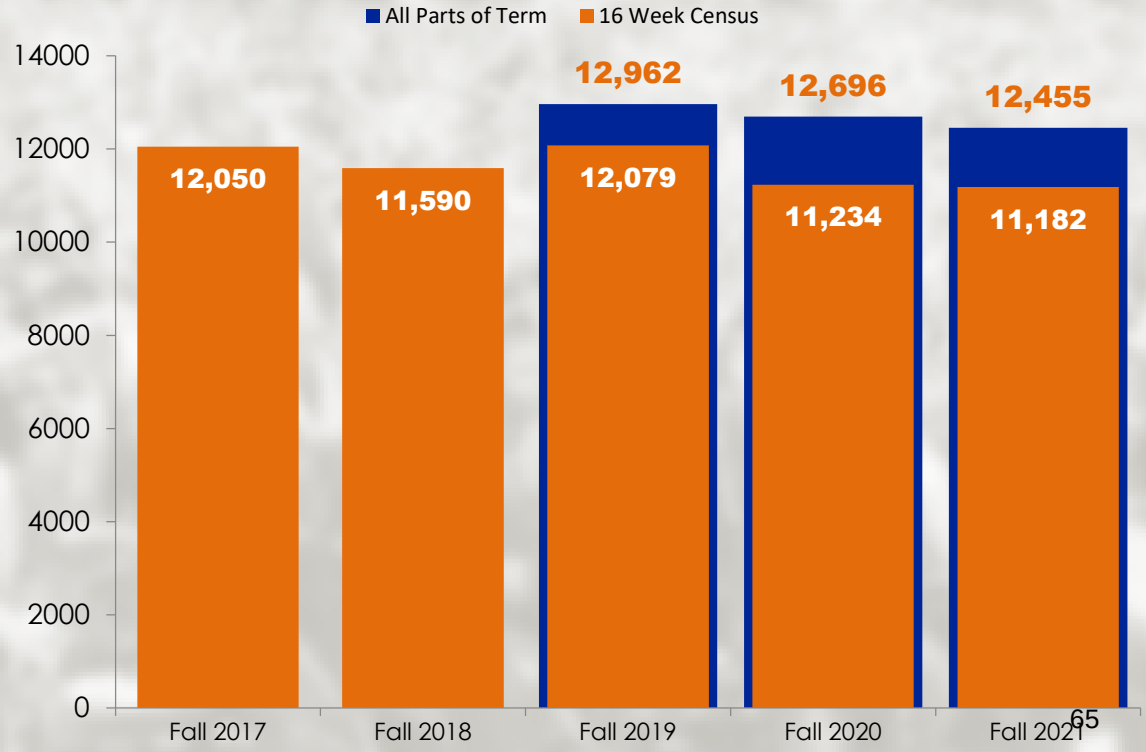




Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE

ALAMO COLLEGES DISTRICT
St. Philip's College

Fall Headcount Enrollment

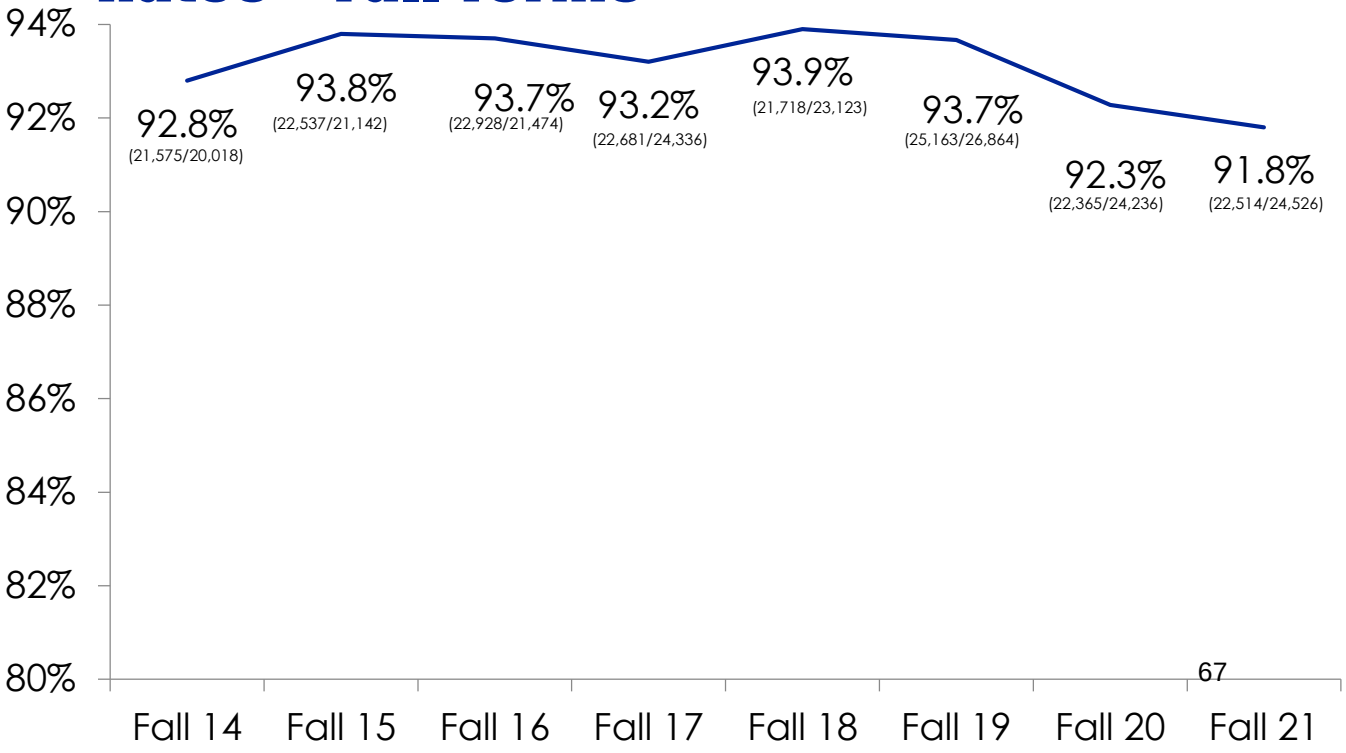


Enrollment by Student Type (All Parts of Term)

Student Type	Fall 2020	Fall 2021	% change
FTIC	1,264	1,508	+19.3%
Transfer	605	822	+35.9%
Dual Credit	3,334	2,998	-10.1%
Continuing	7,493	7,127	-4.9%
Total	**12,696**	**12,455**	**-1.9%**

ALAMO COLLEGES DISTRICT
St. Philip's College

Course Completion Rates – Fall Terms

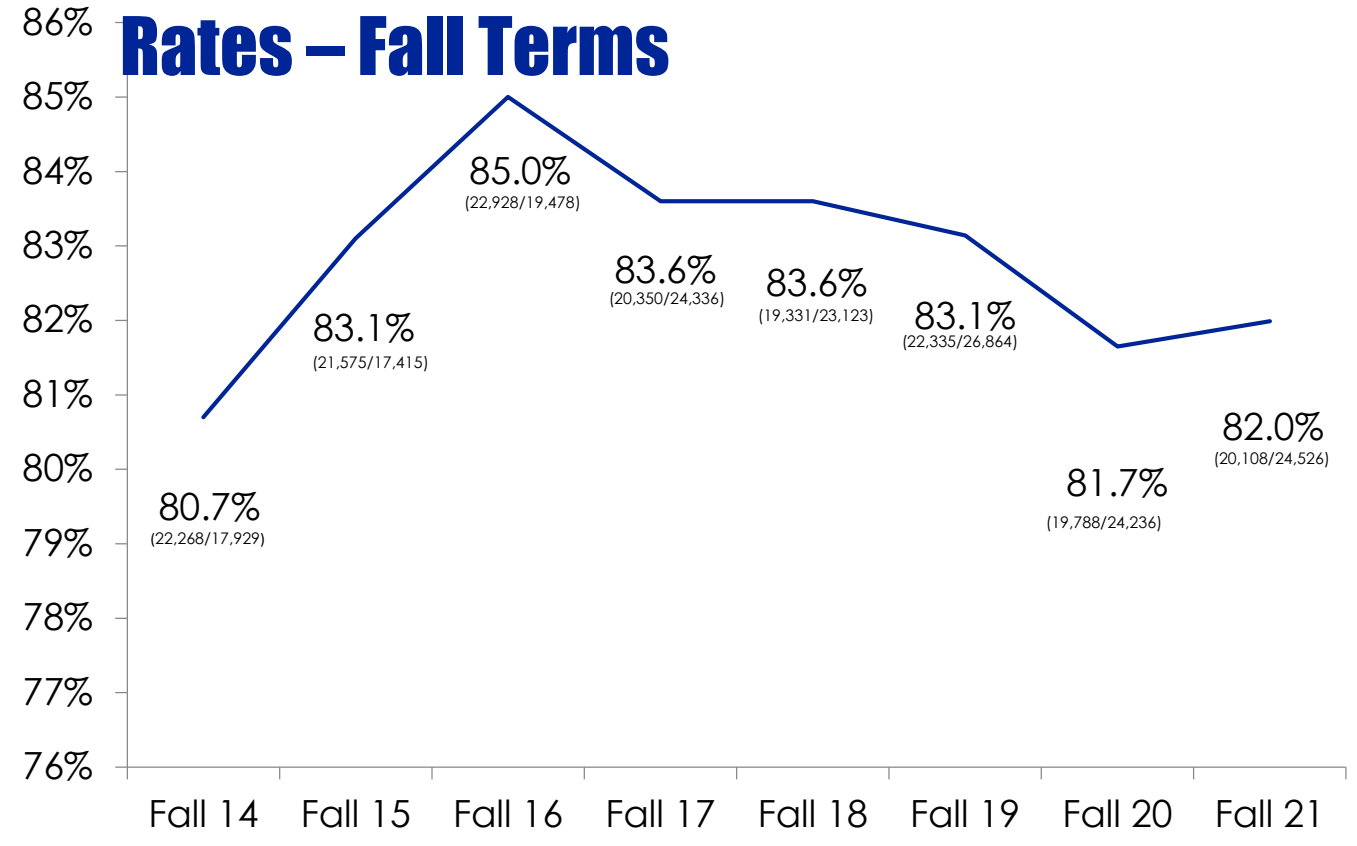


Course Completion Rates by Equity Subgroup

Demographic	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021
Asian	96.69%	97.22%	96.94%	95.80%	96.56%
Black AFR Amer	90.50%	92.76%	92.37%	91.38%	89.48%
Hispanic	92.86%	93.51%	93.25%	91.48%	91.19%
White	94.78%	95.11%	95.41%	94.49%	93.94%
Other	93.61%	94.74%	93.30%	92.60%	92.91%
Female	93.31%	94.10%	93.78%	92.39%	91.81%
Male	93.06%	93.69%	93.53%	92.12%	91.78%
Non-Vet	93.11%	93.88%	93.60%	91.99%	91.61%
Vet	93.93%	94.28%	94.24%	95.10%	93.76%
Overall	**93.20%**	**93.92%**	**93.67%**	**92.28%**	**91.80%**

ALAMO COLLEGES DISTRICT
St. Philip's College

Productive Grade Rates – Fall Terms

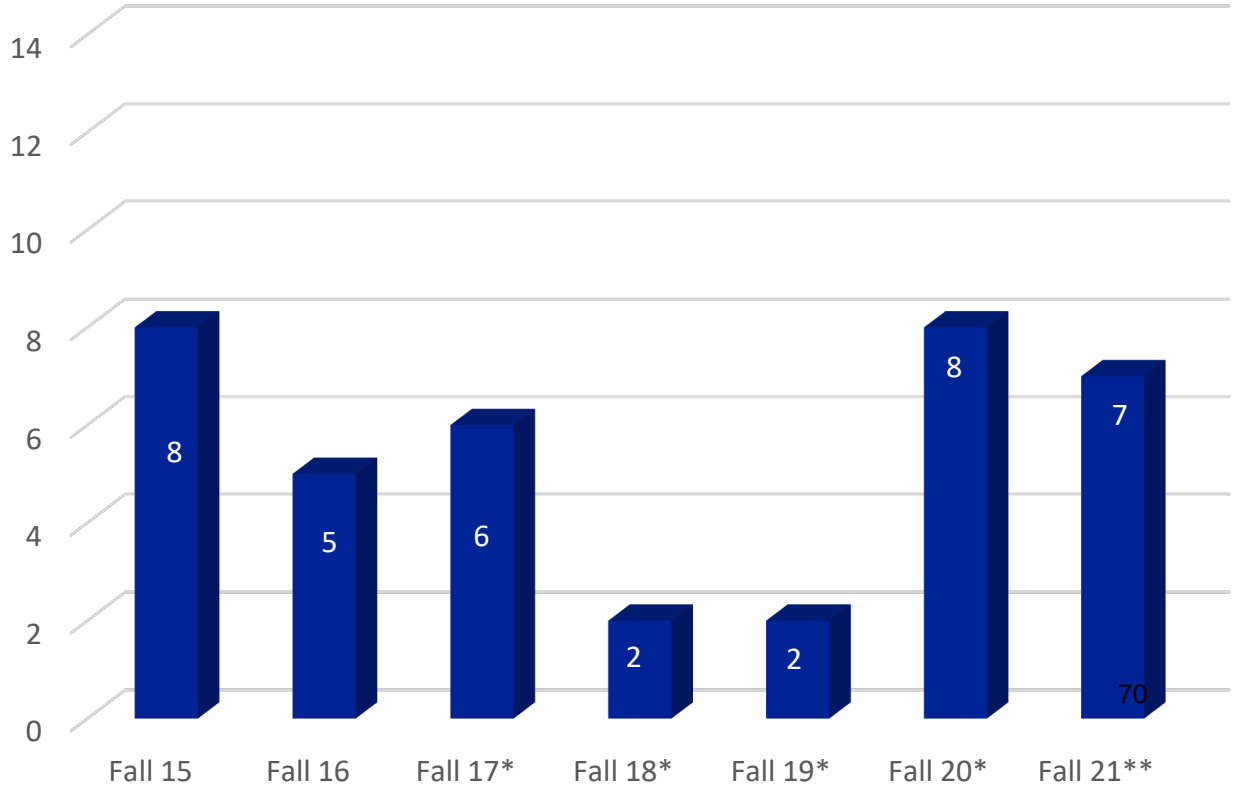


Malcolm Baldrige National Quality Award 2018 Award Recipient

Achieving the Dream LEADER COLLEGE

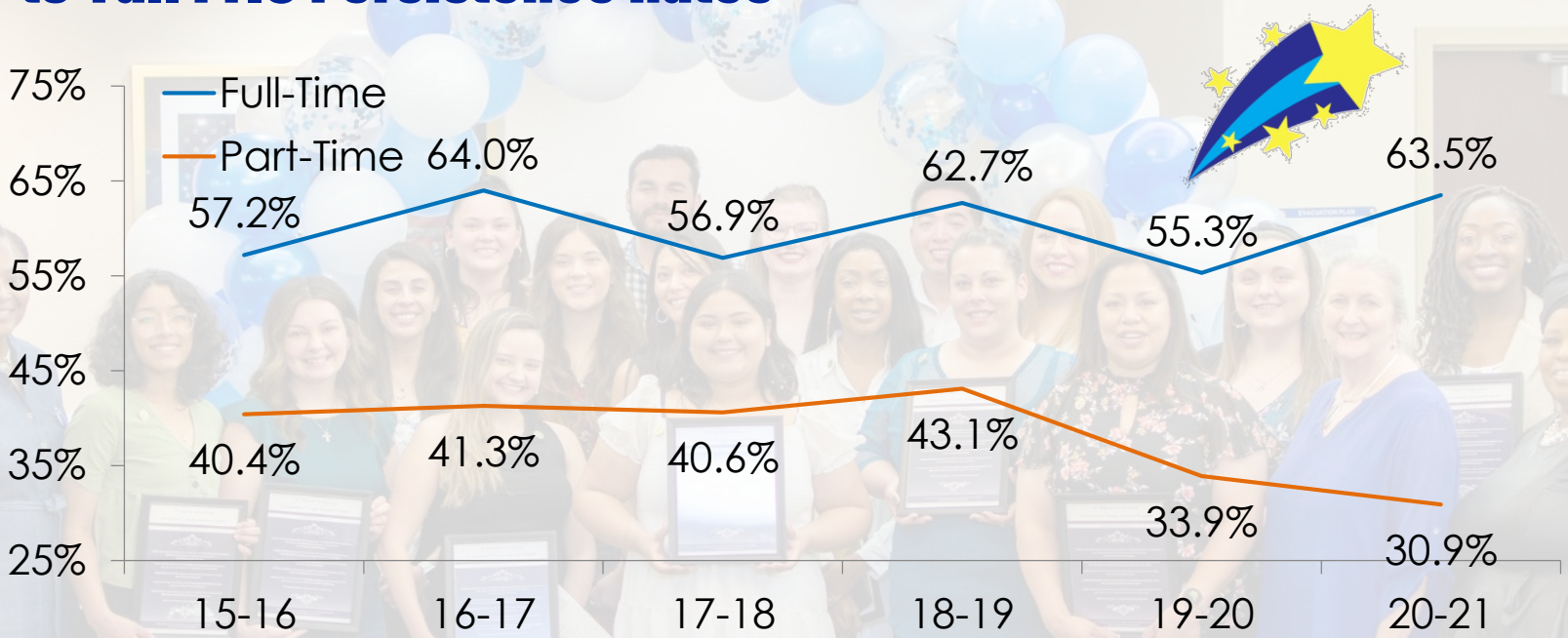
ALAMO COLLEGES DISTRICT
St. Philip's College

Number of High-Challenge Courses



* Terms do not include Corequisite Lab courses

Fall-to-Fall FTIC Persistence Rates



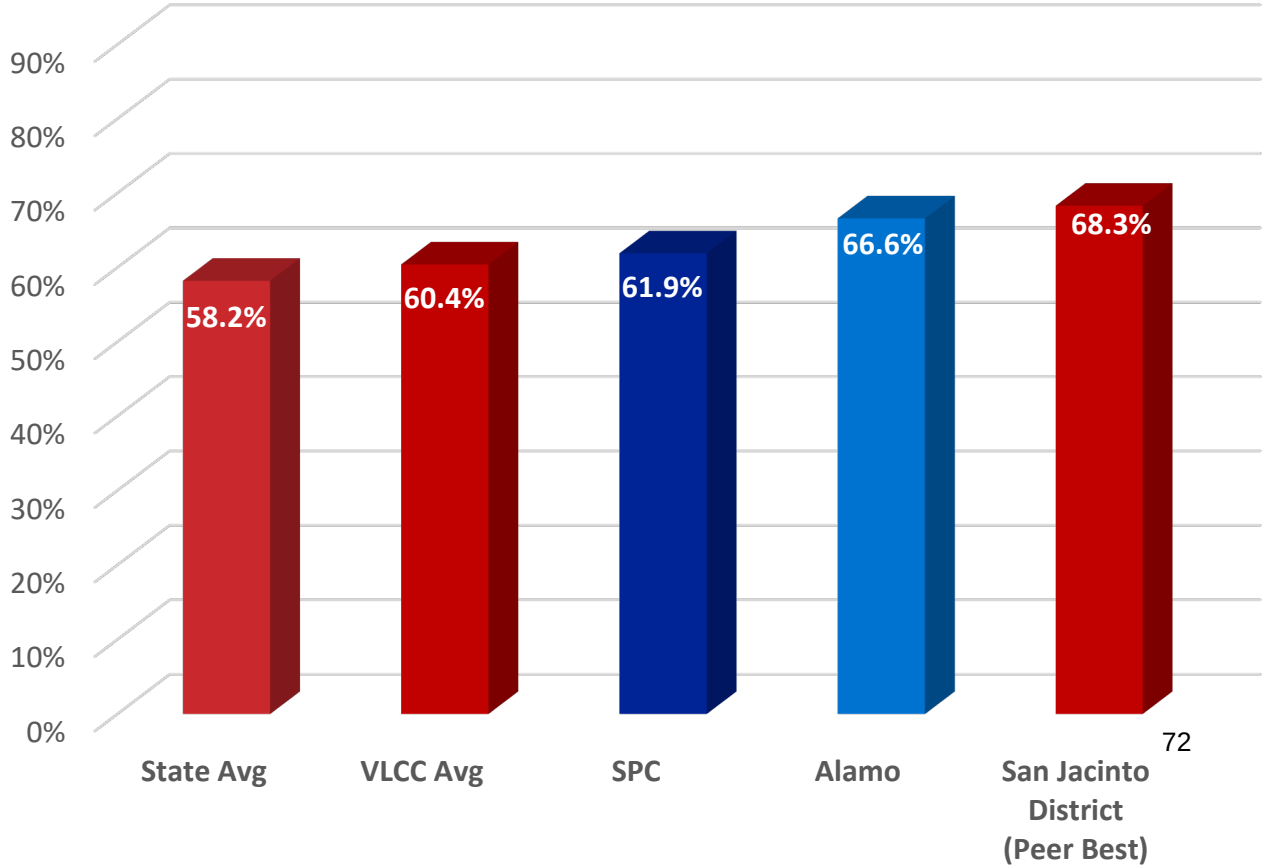
	15-16		16-17		17-18		18-19		19-20		20-21	
	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted	FTIC	Persisted
FT	346	198	286	183	318	181	327	205	533	334	356	226
PT	708	286	669	276	690	280	661	285	763	259	890	275

Malcolm Baldrige National Quality Award 2018 Award Recipient

Achieving the Dream LEADER COLLEGE

ALAMO COLLEGES DISTRICT
St. Philip's College

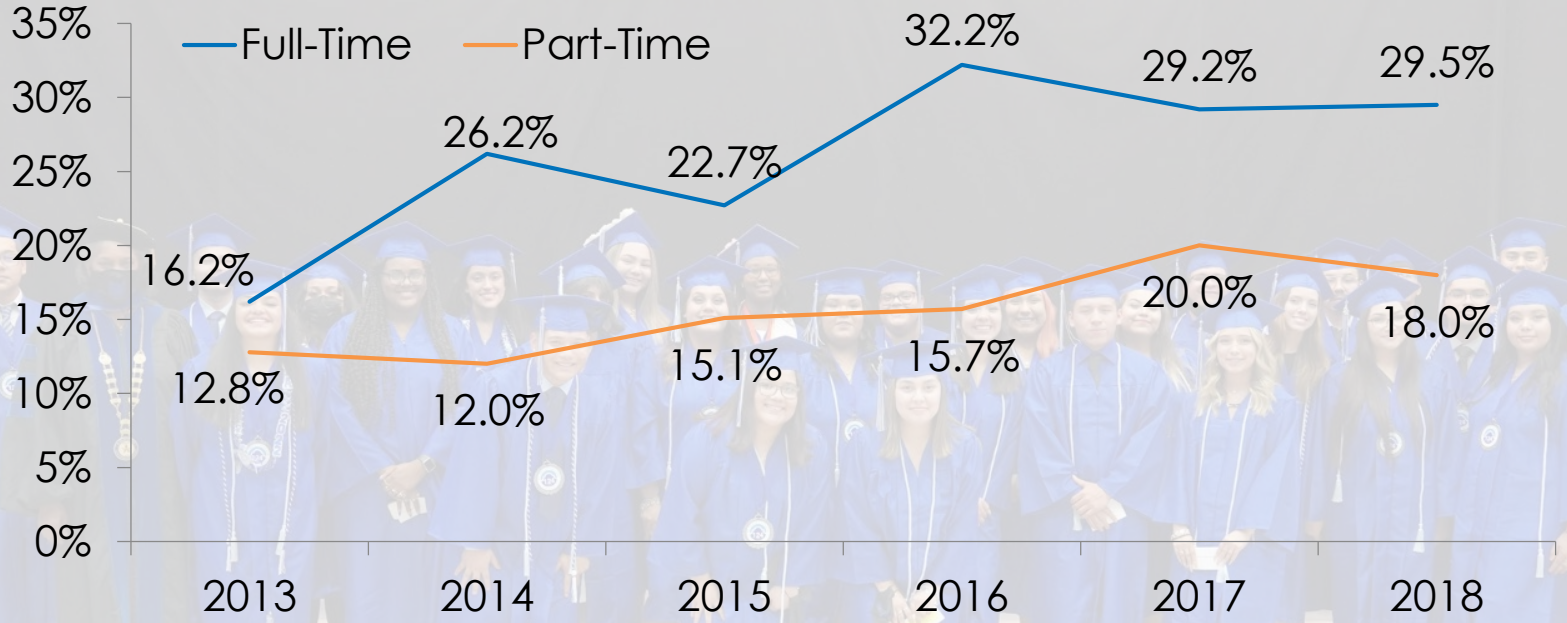
FT FTIC Comparative Persistence Rates



Fall to Fall Persistence Rates by Equity Subgroup

Demographic	Fall 2016 to Fall 2017			Fall 2017 to Fall 2018			Fall 2018 to Fall 2019			Fall 2019 to Fall 2020			Fall 2020 to Fall 2021		
	FT	PT	TtI	FT	PT	TtI	FT	PT	TtI	FT	PT	TtI	FT	PT	TtI
Male	64.8%	43.8%	50.2%	58.1%	38.4%	44.2%	63.4%	42.5%	49.6%	55.0%	32.2%	42.0%	59.6%	26.7%	36.6%
Female	63.2%	38.8%	46.0%	55.6%	42.9%	47.1%	61.5%	43.8%	49.4%	56.4%	35.5%	43.6%	67.8%	34.3%	43.3%
Vet	81.8%	45.8%	57.1%	83.3%	60.0%	63.9%	75.0%	28.6%	41.4%	29.6%	23.1%	25.8%	87.5%	37.5%	50.0%
Non-Vet	63.3%	41.1%	47.7%	56.3%	39.7%	45.0%	62.3%	43.6%	49.8%	57.1%	34.5%	43.8%	63.3%	30.7%	40.0%
Pell	63.2%	40.9%	47.8%	56.1%	39.7%	45.5%	56.8%	43.1%	48.1%	53.8%	35.3%	43.2%	66.8%	34.0%	44.1%
Non-Pell	65.3%	41.8%	48.6%	59.0%	42.1%	46.1%	77.2%	43.2%	52.1%	60.1%	31.3%	42.1%	59.0%	27.0%	35.1%
African-American	51.7%	35.9%	40.2%	40.6%	39.6%	39.8%	63.2%	48.1%	53.0%	52.1%	36.5%	43.1%	68.6%	30.4%	40.1%
Asian	100.0%	61.5%	66.7%	100.0%	42.9%	60.0%	50.0%	50.0%	50.0%	37.5%	25.0%	29.2%	50.0%	39.1%	41.4%
Hispanic	61.5%	41.4%	47.7%	59.7%	41.8%	47.8%	63.0%	40.4%	48.5%	56.6%	32.1%	42.6%	66.9%	31.2%	41.9%
White	75.7%	40.9%	49.7%	50.0%	35.2%	39.3%	63.6%	49.1%	52.4%	54.8%	37.3%	43.1%	54.4%	27.2%	34.4%
Other	100.0%	50.0%	72.7%	57.1%	46.2%	50.0%	42.9%	47.4%	46.2%	61.1%	48.3%	53.2%	0.0%	45.0%	36.0%

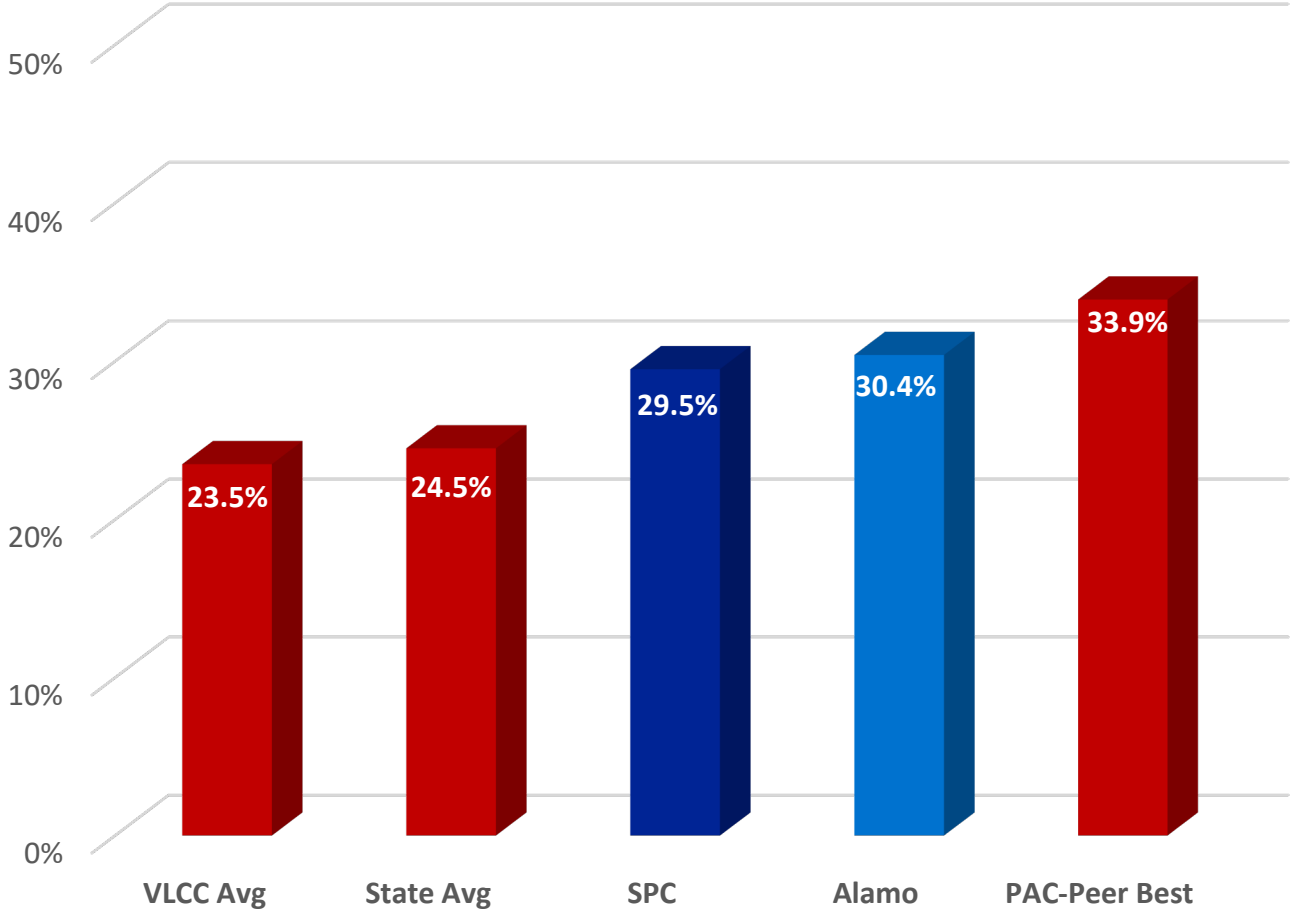
3-Year FTIC Graduation Rates



	2013		2014		2015		2016		2017		2018	
	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads
FT	481	78	425	111	353	80	292	94	322	94	329	97
PT	649	83	801	96	720	109	676	106	700	140	674	121

ALAMO COLLEGES DISTRICT
St. Philip's College

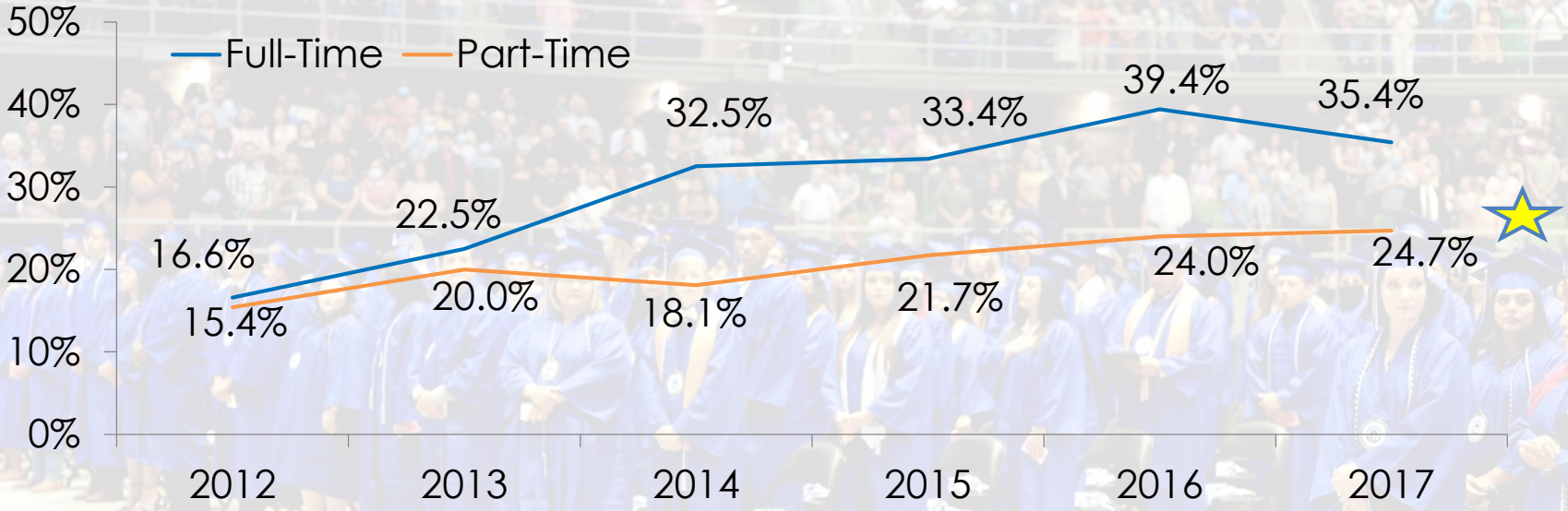
3-Year FT FTIC Graduation Rates



Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream LEADER COLLEGE

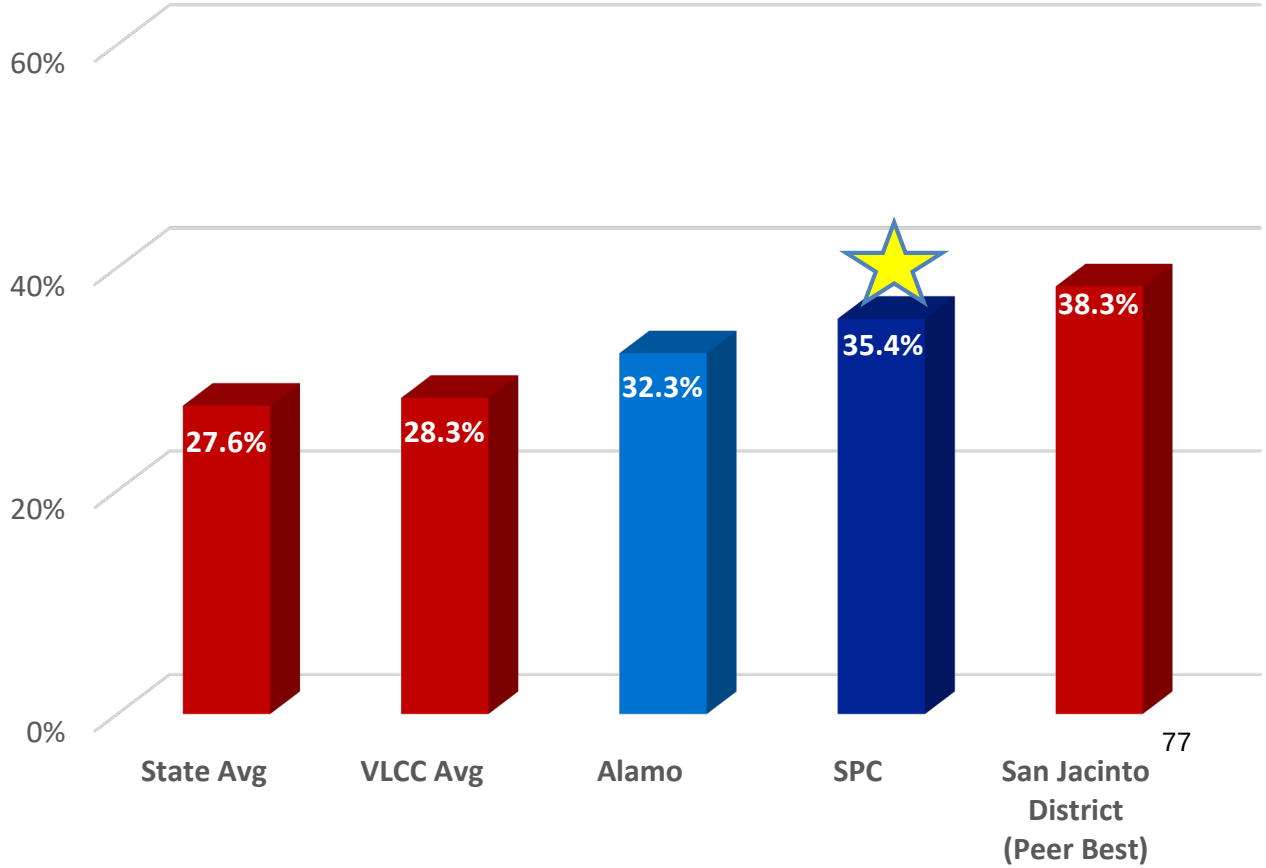
4-Year FTIC Graduation Rates



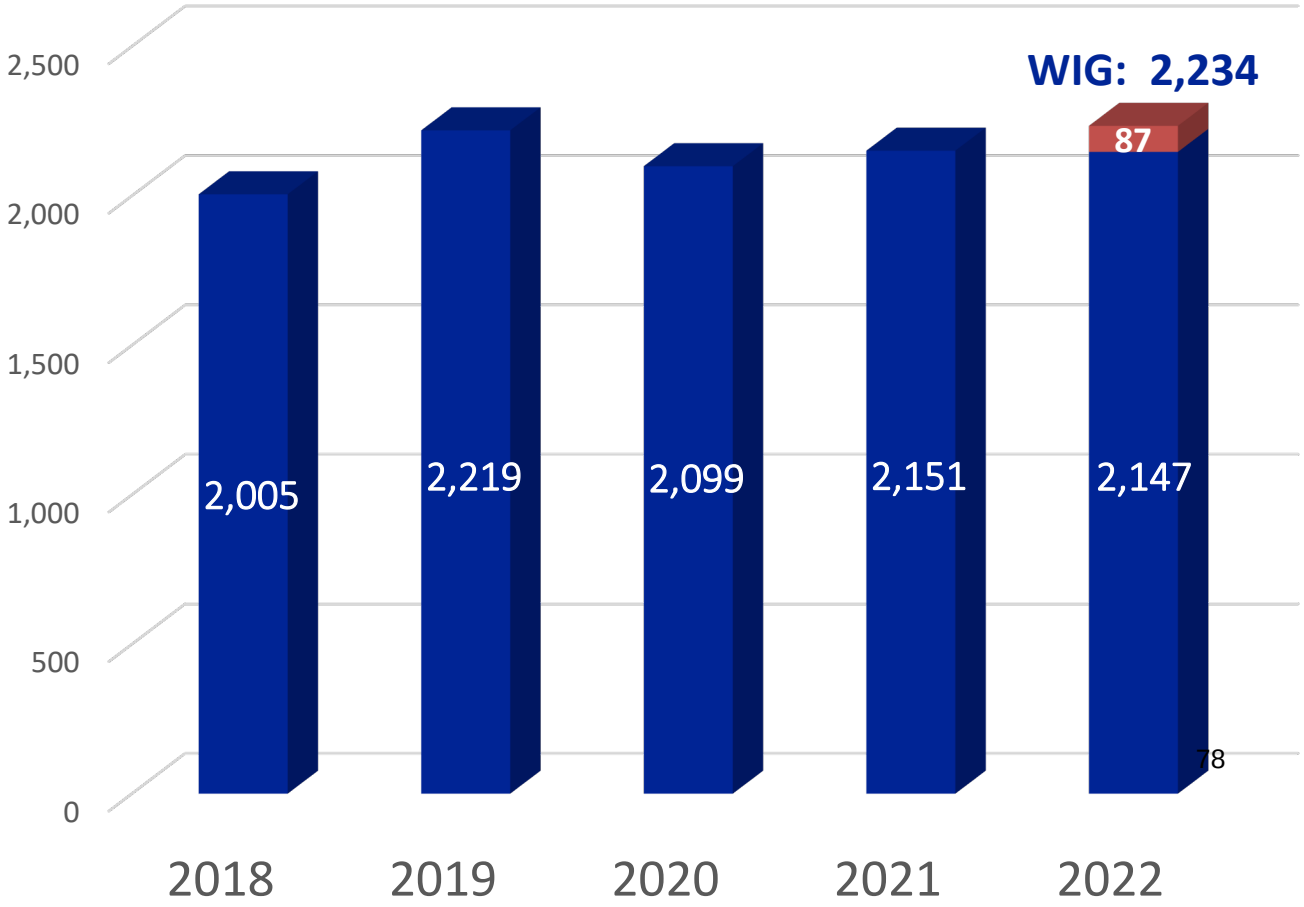
	2012		2013		2014		2015		2016		2017	
	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads	FTIC	Grads
FT	470	78	481	108	425	138	353	118	292	115	322	114
PT	622	96	649	130	801	145	720	156	676	162	700	173

ALAMO COLLEGES DISTRICT
St. Philip's College

4-Year FT FTIC Graduation Rates



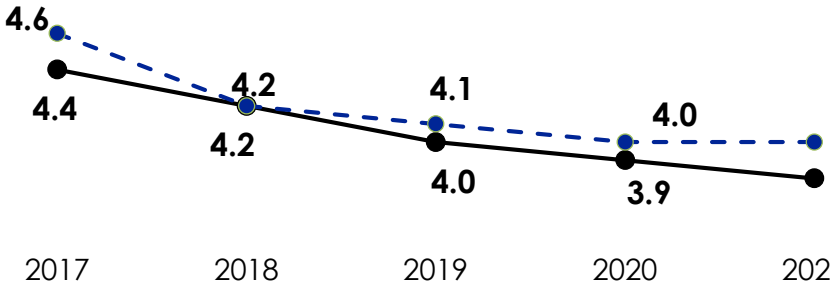
WIG: Degrees and Certificates Awarded



Graduates as a % of FTE Enrollment

Institution	Percentage
SPC	**45.7%**
South Texas College	44.3%
San Jacinto CCD	43.7%
El Paso CCD	39.8%
Alamo	**39.1%**
Dallas County CCD	35.1%
Tarrant County CCD	33.4%
Lone Star College System	31.8%
Austin Community College	29.2%
Collin County CCD	28.7%
Houston Community College	26.6%

Average Time to Associate Degree



4.0 YEARS

3.8 YEARS

Average SCH to Associate Degree

	2017	2018	2018	2020	2021
	90	86	84	81	80
	88	84	81	81	79
Native Students	71.7	64.3	63.5	64.0	65.0

2021

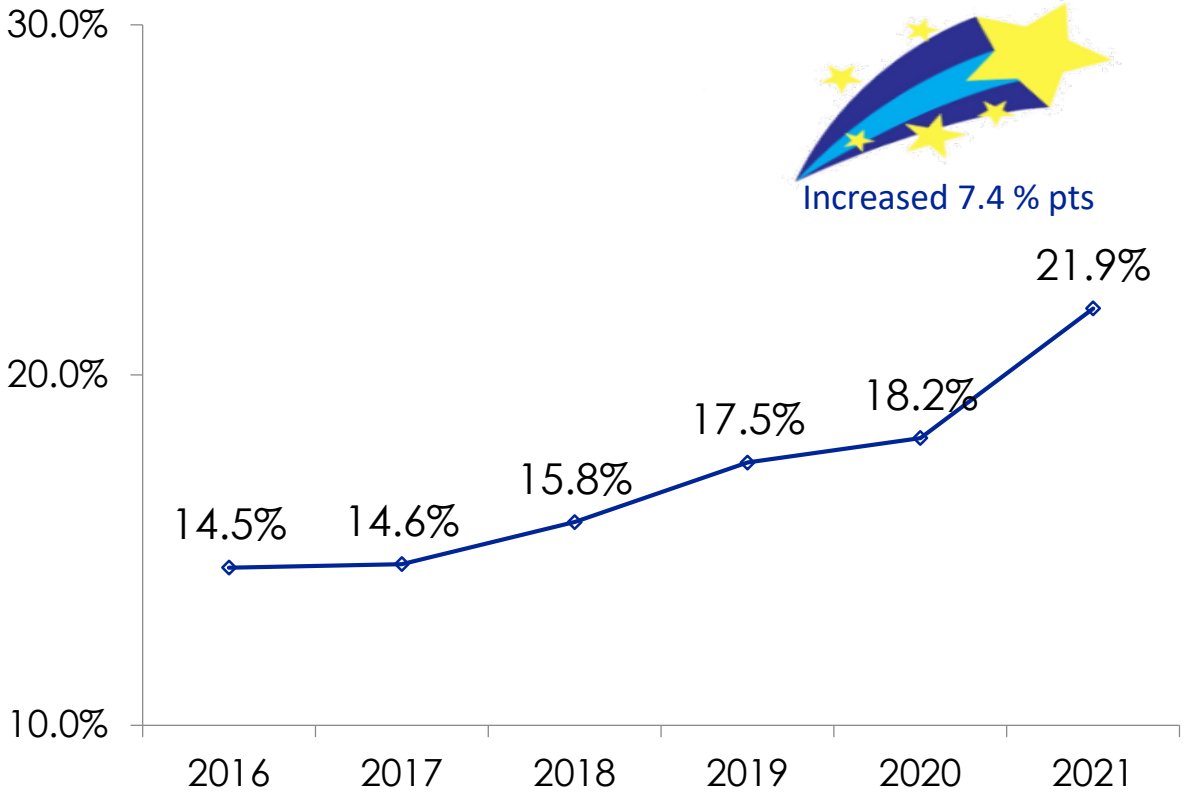
65.0

Hours average SCH to Associate Degree

St. Philip's College Native Students

ALAMO COLLEGES DISTRICT
St. Philip's College

6-Year FTIC Transfer Rates (NSC Data)



Where SPC Students Transfer (AY '21)

1. UTSA (316)
2. Texas State University (183)
3. Texas A&M University (173)
4. Texas A&M SA (151)
5. University of Texas at Austin (91)

Success at Transfer Institutions

F16 Transfers Graduating F17-F20

Institution	% Graduating
Alamo	67.40%
State Avg.	63.60%
SPC	**63.30%**
Peer Group Avg.	63.10%

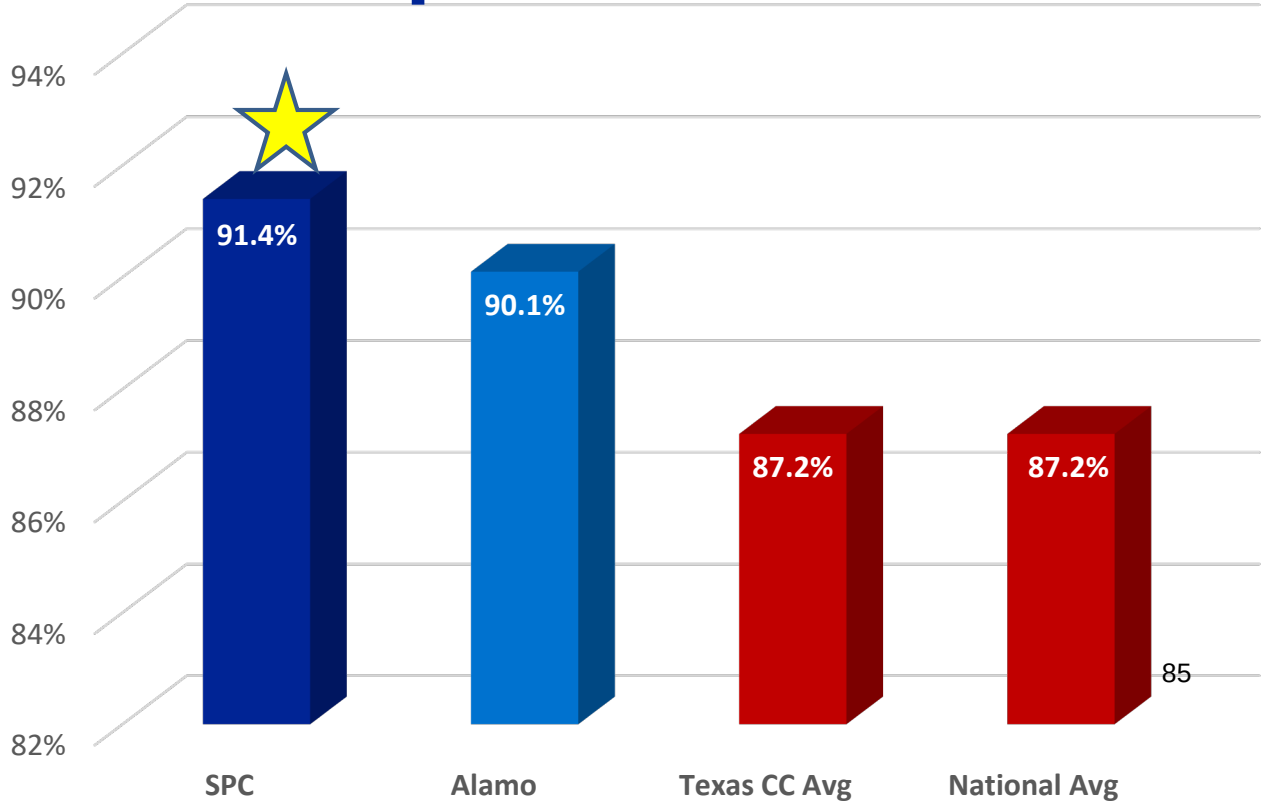
SPC Improved 6.2 % pts

CCSSE Results | Student Engagement

Student Engagement Domain	2013	2015	2017	2019	2021
Active & Collaborative Learning	48.6	51.3	48.1	49.1	**49.5**
Student Effort	50.4	49.5	52.1	46.0	**47.1**
Academic Challenge	49.5	49.0	48.8	47.4	**52.4**
Student/Faculty Interaction	48.4	50.8	48.3	47.8	**52.3**
Support for Learners	54.5	53.7	56.0	52.5	**55.6**

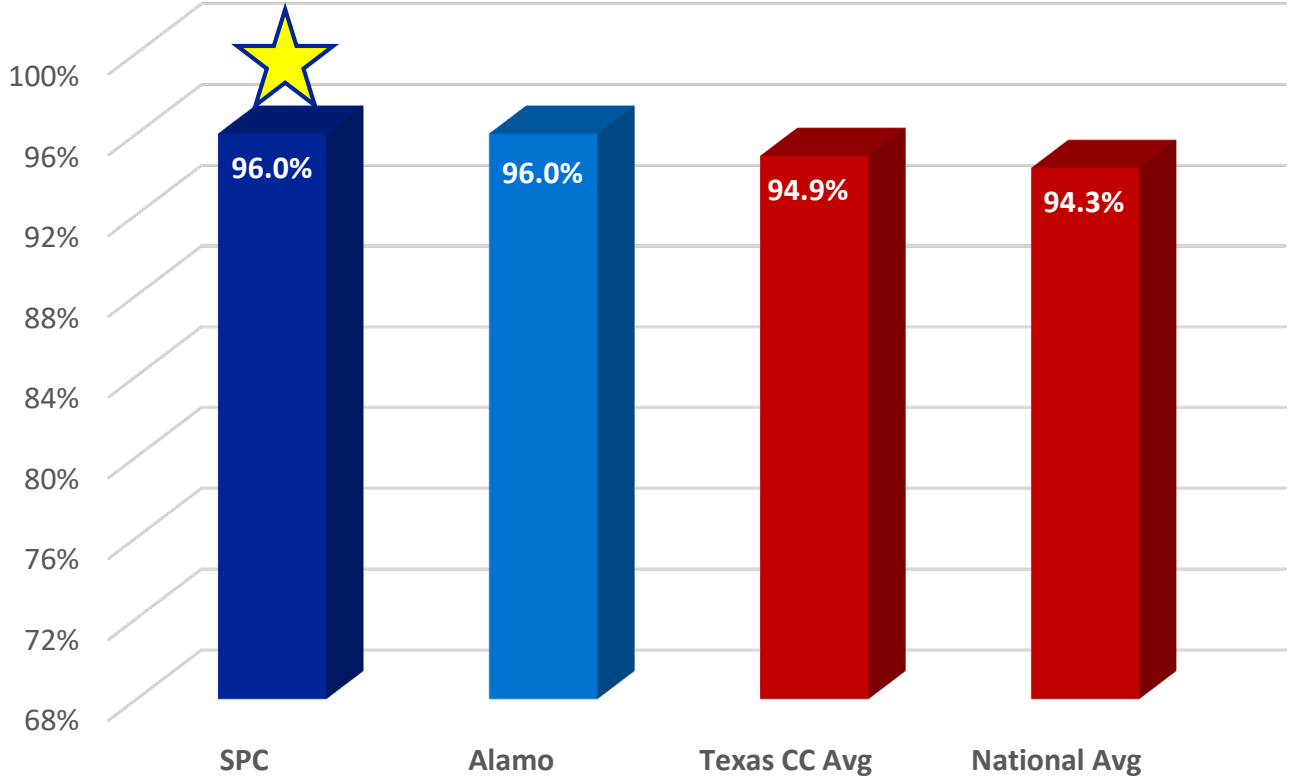
ALAMO COLLEGES DISTRICT
St. Philip's College

Percentage of Students Rating their Entire Educational Experience as "Good or Excellent"



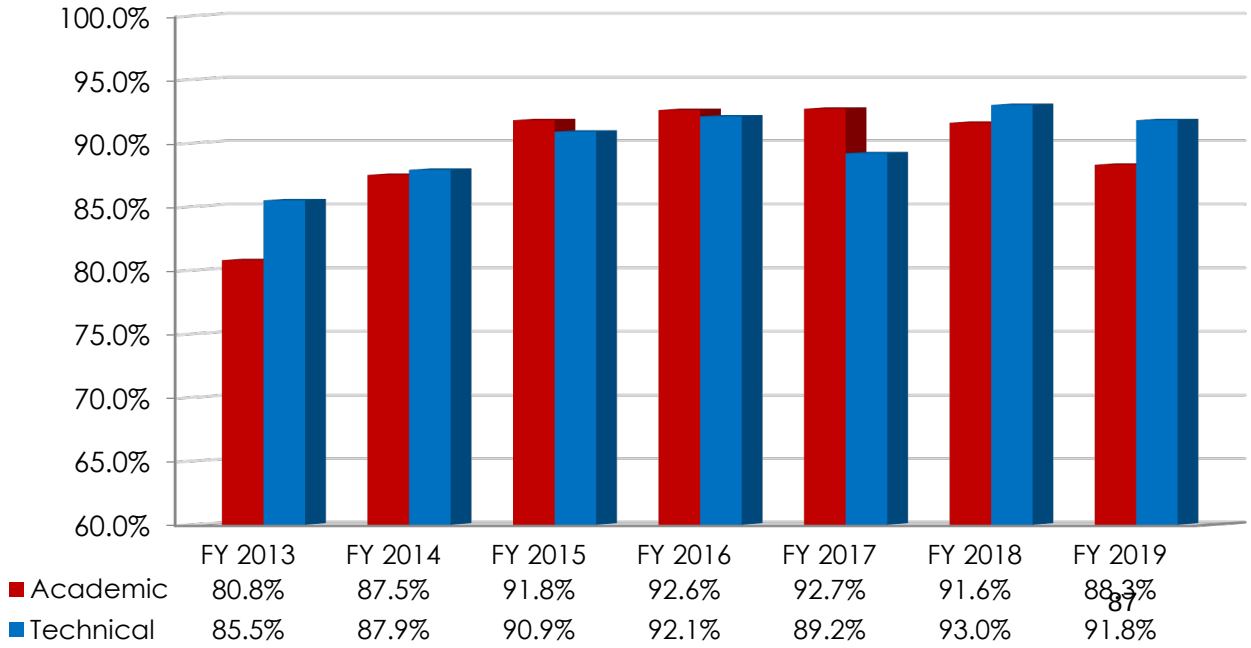
ALAMO COLLEGES DISTRICT
St. Philip's College

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



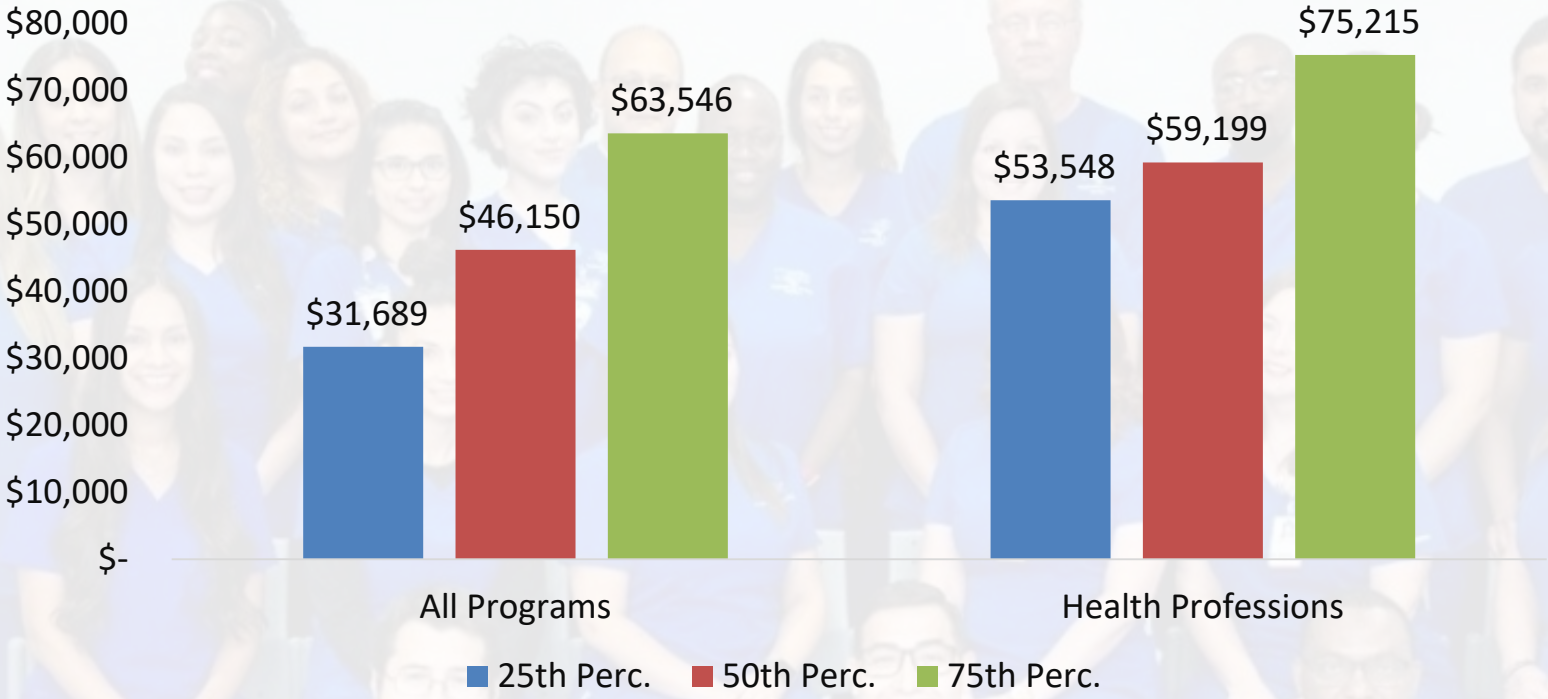
ALAMO COLLEGES DISTRICT
St. Philip's College

Students Employed and/or Enrolled Within 6 Months of Graduation



	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Academic	80.8%	87.5%	91.8%	92.6%	92.7%	91.6%	88.3%
Technical	85.5%	87.9%	90.9%	92.1%	89.2%	93.0%	91.8%

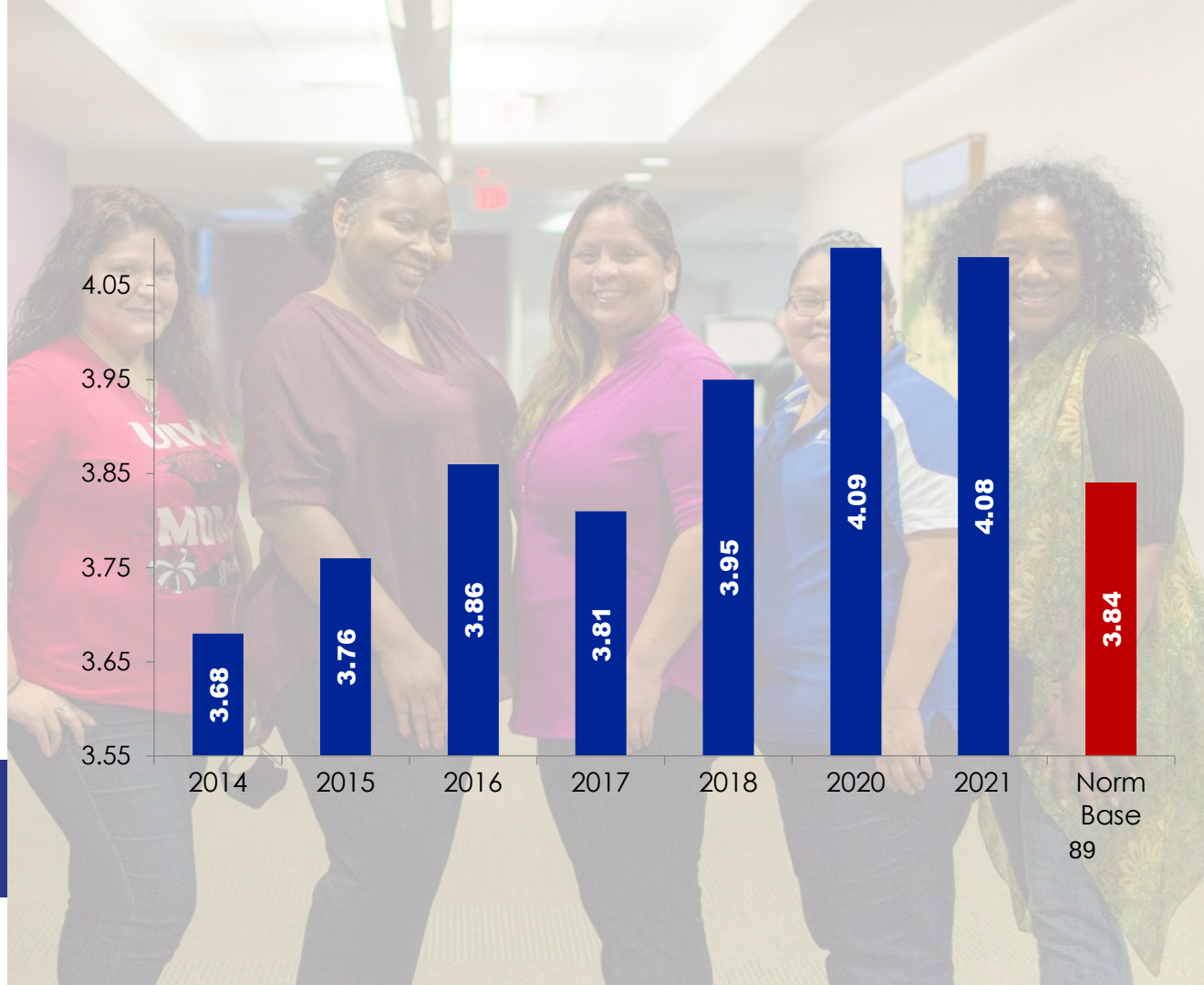
St. Philip's College's Graduate Wages



Source: PSEO (5 Years Post-Graduation)

ALAMO COLLEGES DISTRICT
St. Philip's College

PACE Results – St. Philip's College



ALAMO COLLEGES DISTRICT
Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE

PACE Four Climate Factors – St. Philip's College

Factor	2017	2018	2020	2021
Institutional Structure	3.5	3.8	3.9	3.9
Supervisory Relationship	3.9	3.9	4.1	4.1
Teamwork	3.9	4.0	4.1	4.2
Student Focus	4.1	4.2	4.3	4.3

Student Success Priorities

Enrollment Strategies

- Offer multiple Enroll-A-Palooza events throughout the semester
- Continue outreach to stop-out and AlamoPROMISE students
- Enhance strategic course scheduling

Academic/Career Technical Strategies

- Increase Workforce Talent Pipeline-Healthcare
- Enhance job shadowing and internship opportunities through industry partnerships
- Accelerate Micro-pathway opportunities to promote completion to align with workforce demand
- Expand micro-badge credential opportunities for faculty to embed in their academic courses

Accomplishments

Completed the 5th Year Interim Report

SACS COC

SOUTHERN ASSOCIATION OF COLLEGES AND SCHOOLS

COMMISSION ON COLLEGES

$500,000 OCI Solar Power partnership to boost solar education pipeline

Accomplishments

Named One of the Most Promising Places to Work in Community Colleges 2022

SPC HIT program named 'Best in the South'

Accomplishments

Science and Math Summer Academy received Inspiring Programs in STEM Award

SPC Re-designated as National Center of Academic Excellence in Cyber Defense

Accomplishments

Child Development Center Earns 4-Star Rating

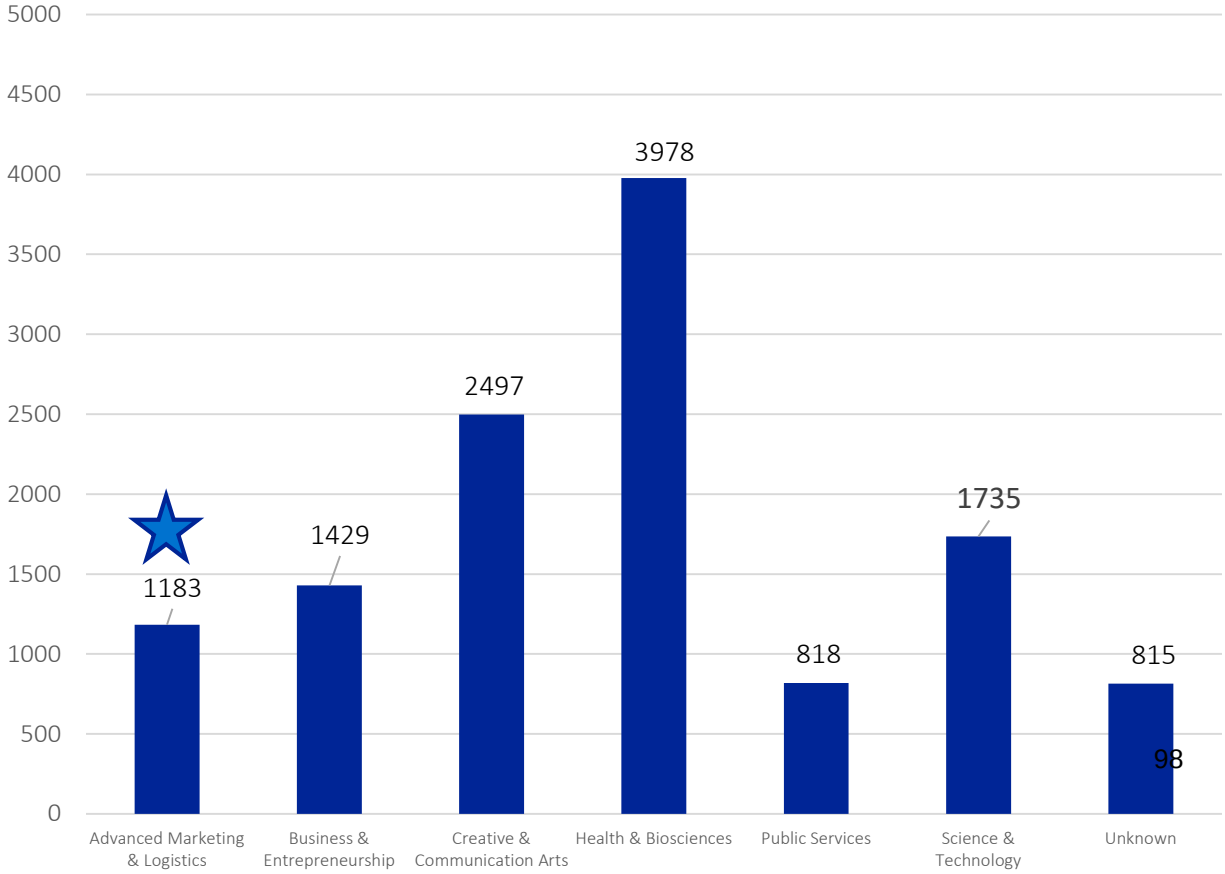
SPC Named Among Top 10 Most Affordable HBCUs

Thank You!

Appendices

ALAMO COLLEGES DISTRICT
St. Philip's College

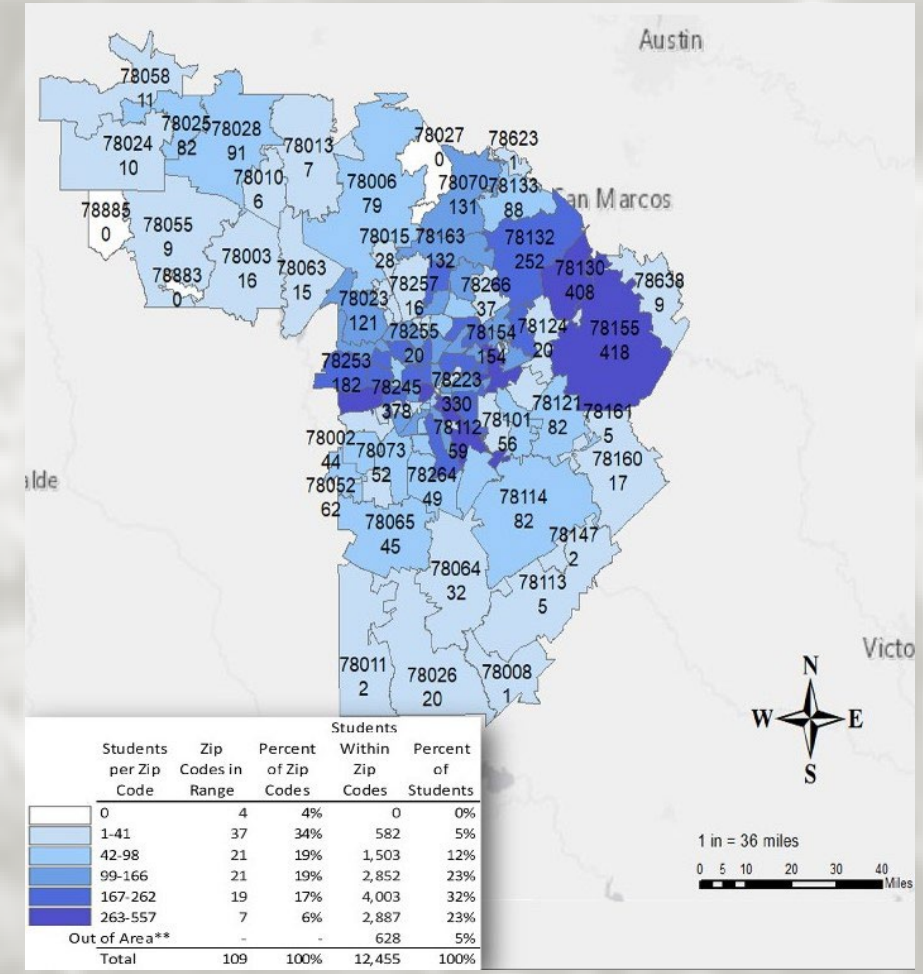
Fall 2021 Headcount by Institute



Enrollment by Modality

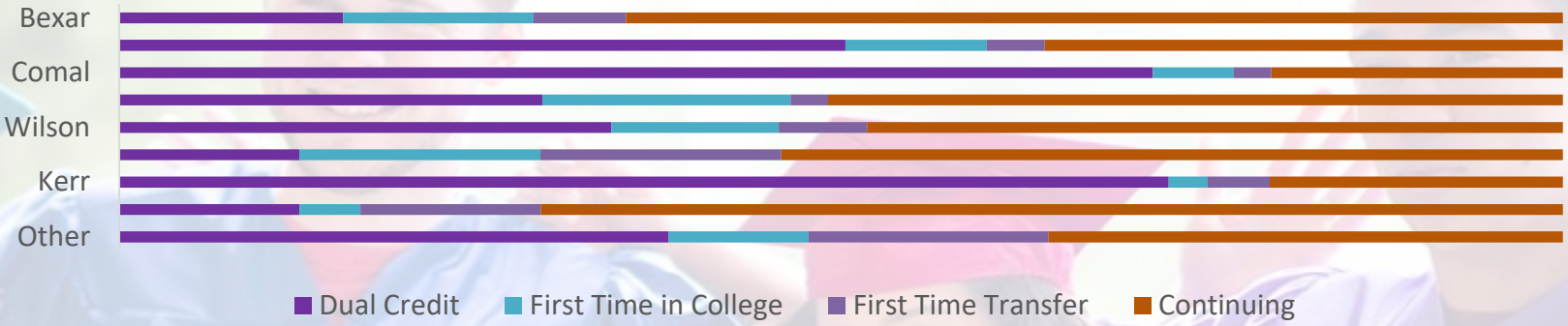
	Fall 2019	Fall 2020	Fall 2021
Exclusively Online	2,759	2,836	3,018
Some Online (hybrid)	4,319	4,031	4,565
No Online (f-2-f)	5,884	5,829	4,872
Total	12,962	12,696	12,455

Fall 2020 Headcount by Zip Code



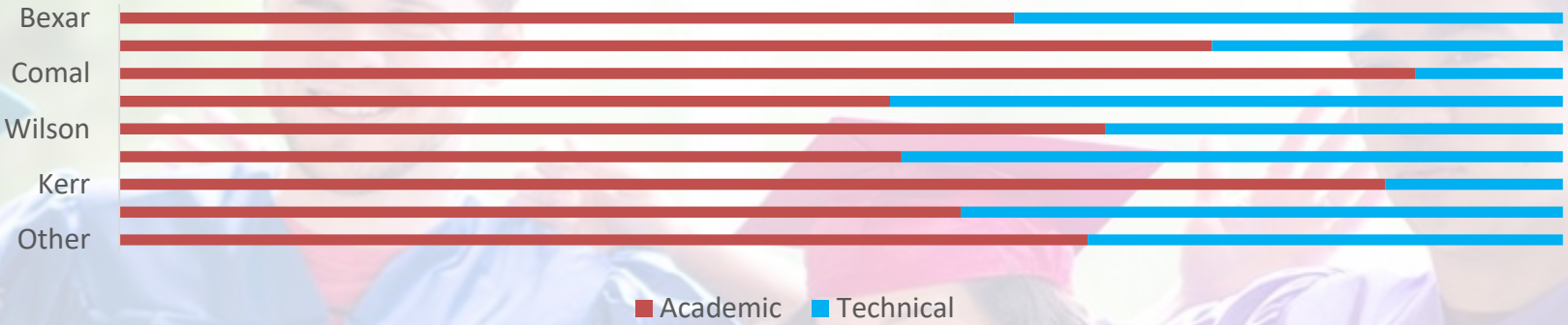
Students per Zip Code	Zip Codes in Range	Percent of Zip Codes	Students Within Zip Codes	Percent of Students
0	4	4%	0	0%
1-41	37	34%	582	5%
42-98	21	19%	1,503	12%
99-166	21	19%	2,852	23%
167-262	19	17%	4,003	32%
263-557	7	6%	2,887	23%
Out of Area**	-	-	628	5%
Total	109	100%	12,455	100%

Fall 2021 Credit Enrollment County by Student Type



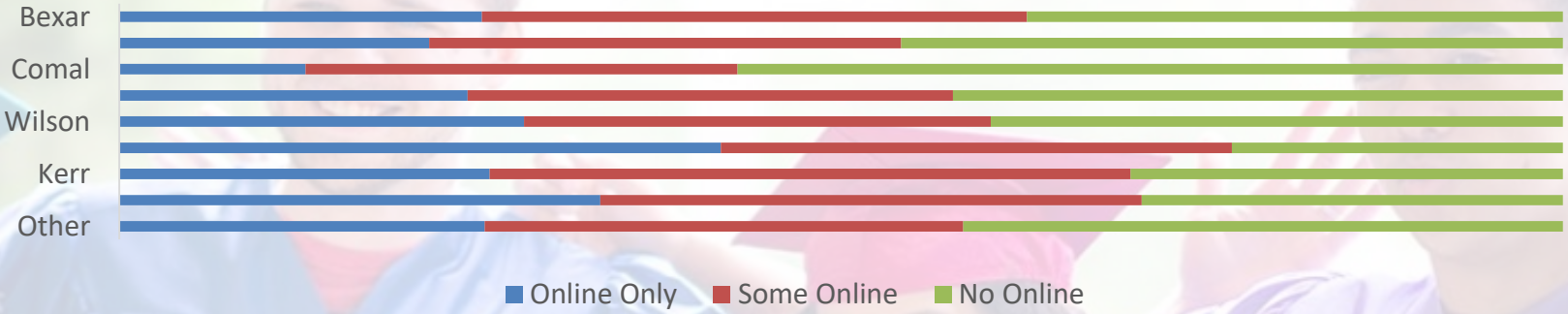
	Dual Credit	First Time in College	First Time Transfer	Continuing
Bexar	15.5%	13.2%	6.4%	64.9%
Guadalupe	50.3%	9.8%	4.0%	35.9%
Comal	71.6%	5.6%	2.6%	20.2%
Atascosa	29.3%	17.2%	2.6%	50.9%
Wilson	34.1%	11.6%	6.1%	48.2%
Kendall	12.5%	16.7%	16.7%	54.2%
Kerr	72.7%	2.7%	4.3%	20.3%
Bandera	12.5%	4.2%	12.5%	70.8%
Other	38.0%	9.7%	16.6%	35.6%

Fall 2021 Credit Enrollment County by Major Type



	Academic	Technical
Bexar	62.0%	38.0%
Guadalupe	75.7%	24.3%
Comal	89.8%	10.2%
Atascosa	53.4%	46.6%
Wilson	68.3%	31.7%
Kendall	54.2%	45.8%
Kerr	87.7%	12.3%
Bandera	58.3%	41.7%
Other	67.1%	32.9%

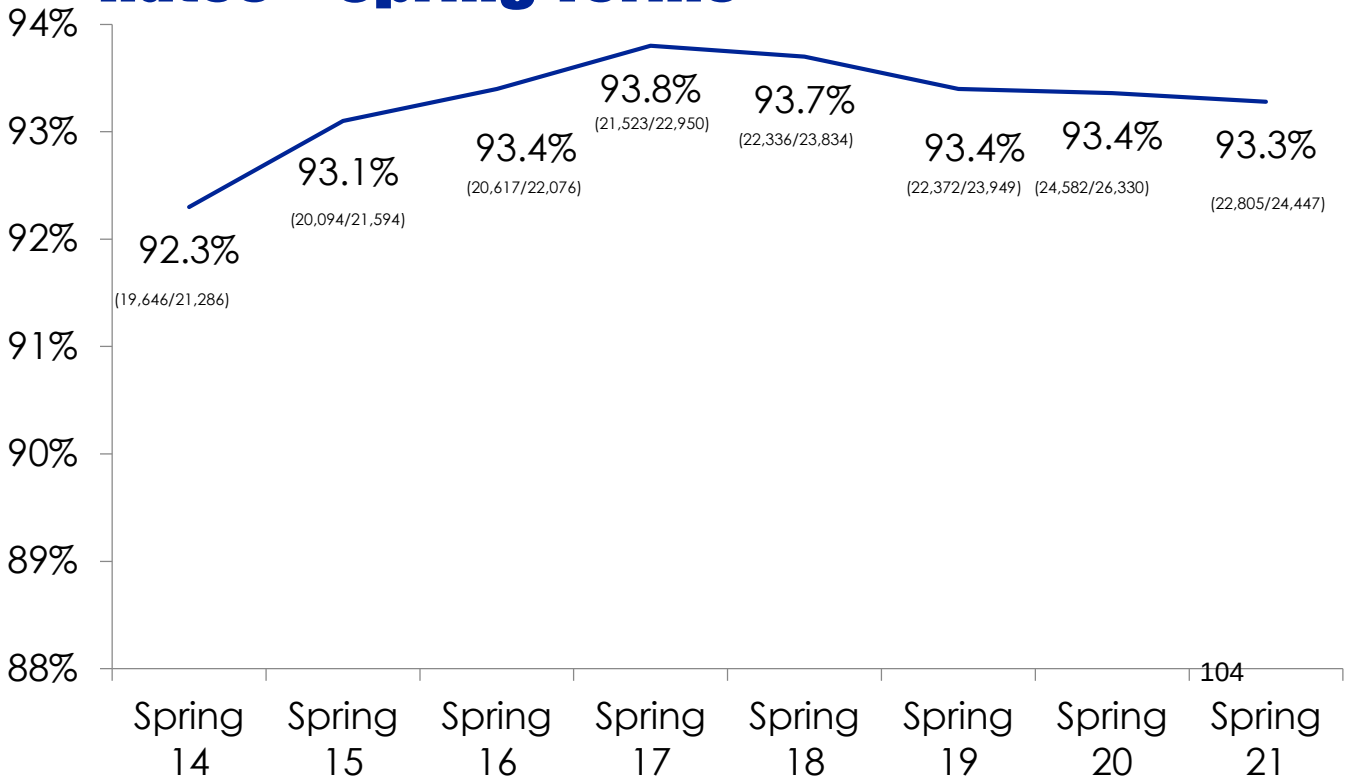
Fall 2021 Credit Enrollment County by Online Status



	Online Only	Some Online	No Online
Bexar	25.1%	37.8%	37.1%
Guadalupe	21.5%	32.7%	45.8%
Comal	12.9%	29.9%	57.2%
Atascosa	24.1%	33.6%	42.2%
Wilson	28.0%	32.3%	39.6%
Kendall	41.7%	35.4%	22.9%
Kerr	25.7%	44.4%	29.9%
Bandera	33.3%	37.5%	29.2%
Other	25.3%	33.1%	41.5%

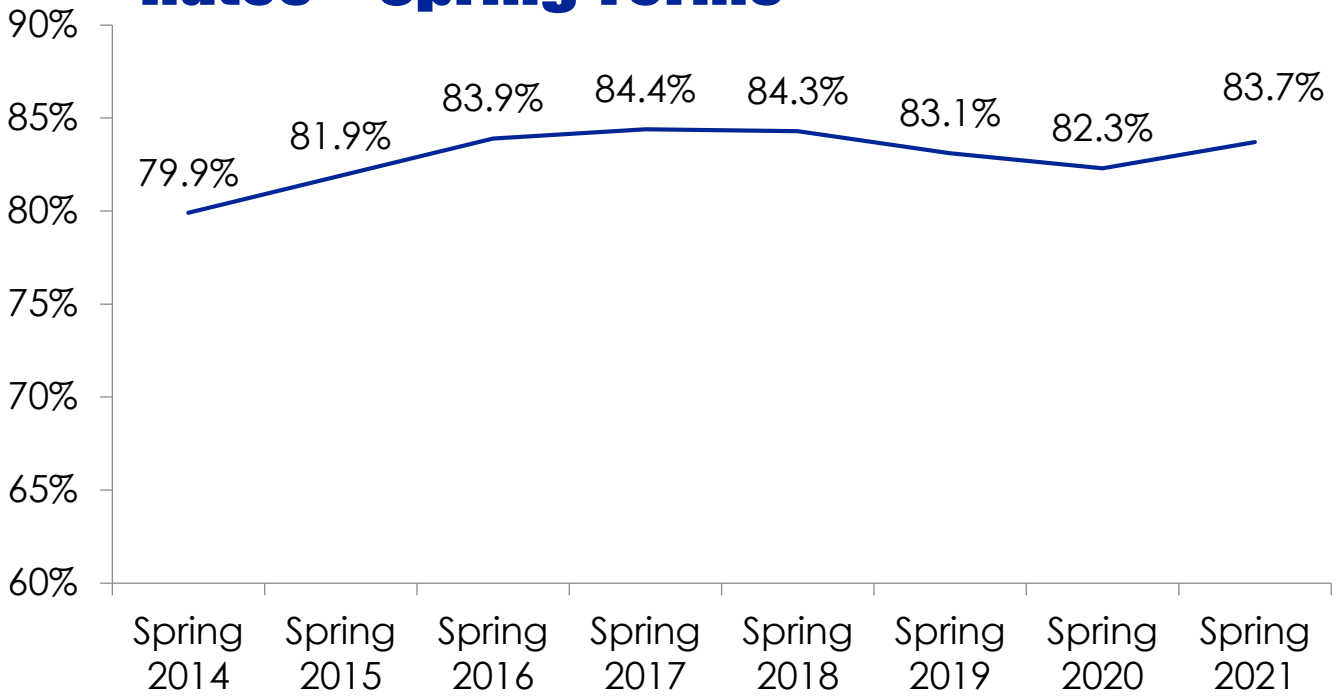
ALAMO COLLEGES DISTRICT
St. Philip's College

Course Completion Rates – Spring Terms



ALAMO COLLEGES DISTRICT
St. Philip's College

Productive Grade Rates – Spring Terms



* Preliminary

Malcolm Baldrige National Quality Award 2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Productive Grade Rates by Equity Subgroup

Demographic	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021
Asian	91.05%	92.93%	90.63%	92.04%	90.28%
Black AFR Amer	75.98%	80.38%	79.55%	76.57%	74.02%
Hispanic	82.25%	81.56%	81.44%	79.81%	80.49%
White	89.26%	89.69%	89.32%	87.92%	88.69%
Other	84.82%	84.61%	83.57%	82.50%	84.73%
Female	84.32%	84.71%	83.63%	82.05%	82.34%
Male	82.69%	82.16%	82.50%	81.05%	81.48%
Non-Vet	83.88%	83.78%	83.19%	81.36%	81.83%
Vet	81.44%	81.98%	82.77%	84.46%	83.59%
Overall	**83.62%**	**83.60%**	**83.14%**	**81.65%**	**81.99%**

High-Challenge Courses

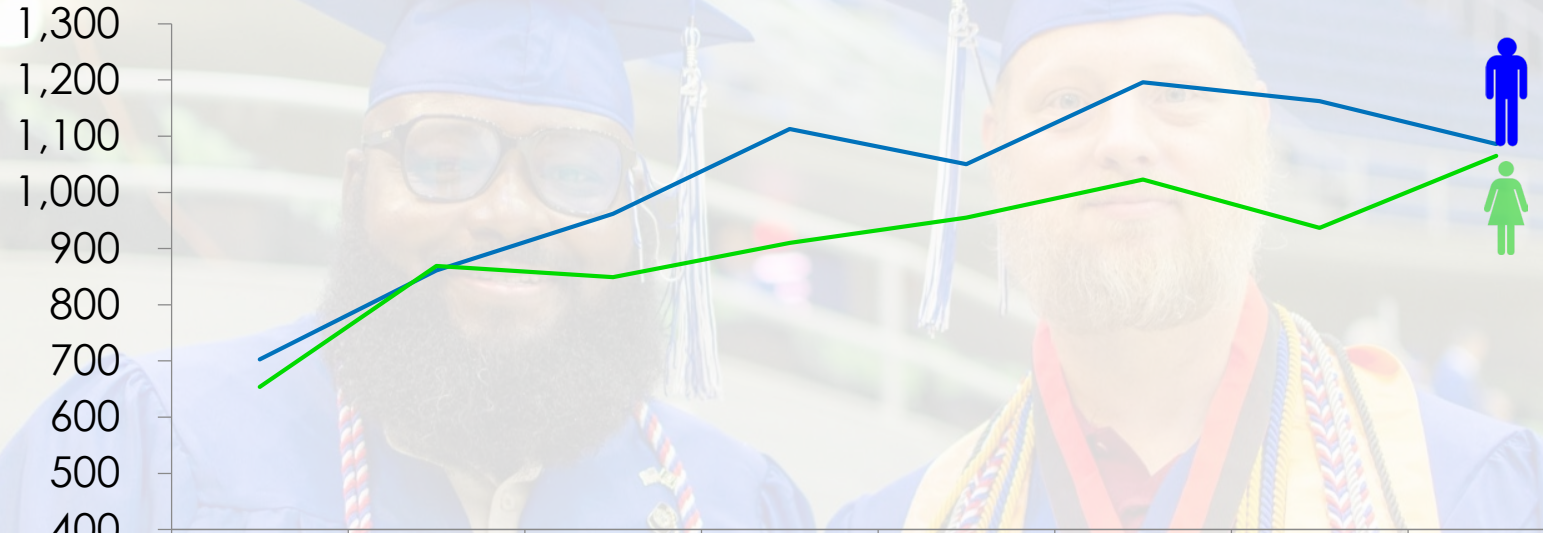
** New High Challenge Course*

	FALL 2020		FALL 2021		
Course	# of Students	Success Rate	# of Students	Success Rate	Difference
BCIS 1305 Business Computer Applications	124	66.1%	123	68.3%	+ 2.2 pts
CHEM 1412 General Chemistry II	125	64.0%	106	67.9%	+ 3.9 pts
CRIJ 1301* Intro to Criminal Justice			105	59.1	
MATH 0410 Elementary Algebra	193	64.8%	249	68.7%	+ 3.9 pts
MATH 1314* College Algebra			925	67.3%	
MATH 1332 Contemporary Math	128	53.9%	121	60.3%	+ 6.4 pts
SOCI 1301 Introduction to Sociology	205	59.0%	120	65.8%	+ 6.8 pts

Degrees & Certificates Awarded by Ethnicity

	2014	2015	2016	2017	2018	2019	2020	2021
White	367	399	406	459	421	466	400	454
African American	168	192	209	240	261	217	240	238
Hispanic	754	1,051	1,102	1,219	1,230	1,404	1,359	1,362
Asian	39	38	49	50	41	71	40	44
Other	29	50	45	55	52	61	60	53

Degrees & Certificates Awarded by Gender

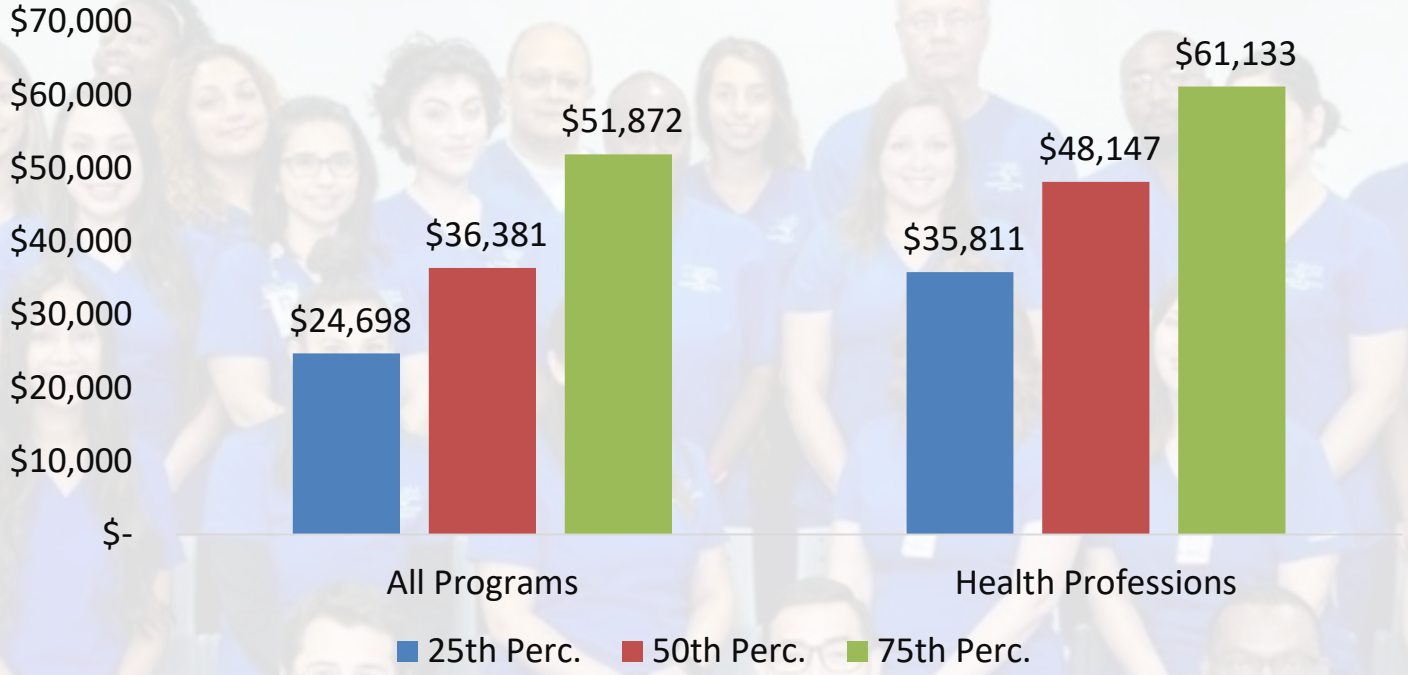


	2014	2015	2016	2017	2018	2019	2020	2021
Male	703	861	962	1,113	1,050	1,196	1,162	1,086
Female	654	869	849	910	955	1,023	937	1,065

3-Year Graduation Rates by Equity Subgroup

Demographic	Fall 2014 Cohort			Fall 2015 Cohort			Fall 2016 Cohort			Fall 2017 Cohort			Fall 2018 Cohort		
	FT	PT	TtI	FT	PT	TtI	FT	PT	TtI	FT	PT	TtI	FT	PT	TtI
Male	23.8%	12.8%	16.6%	19.2%	18.0%	18.4%	32.9%	16.8%	21.7%	30.7%	19.6%	22.9%	25.1%	17.4%	20.0%
Female	26.9%	11.2%	16.7%	25.3%	12.2%	16.7%	30.1%	14.7%	19.2%	29.0%	20.5%	23.3%	34.2%	18.6%	23.6%
Vet	36.8%	20.0%	27.3%	21.1%	18.5%	19.6%	58.3%	24.0%	35.1%	16.7%	31.3%	28.9%	12.5%	33.3%	27.6%
Non-Vet	24.9%	11.7%	16.2%	22.5%	15.0%	17.4%	30.4%	15.4%	19.9%	30.1%	19.5%	22.9%	29.6%	17.5%	21.5%
Pell	25.7%	11.3%	16.7%	21.8%	16.1%	18.2%	30.3%	16.0%	20.4%	28.6%	19.7%	22.9%	27.1%	19.9%	22.5%
Non-Pell	24.8%	13.1%	16.6%	23.5%	13.9%	16.5%	33.7%	15.2%	20.6%	33.3%	20.5%	23.5%	34.4%	14.9%	20.1%
African-American	23.9%	7.7%	13.1%	10.4%	8.6%	9.2%	31.0%	7.7%	14.0%	21.9%	15.6%	17.2%	34.2%	13.0%	20.0%
Asian	25.0%	0.0%	12.0%	0.0%	7.1%	5.9%	100.0%	30.8%	40.0%	100.0%	42.9%	60.0%	0.0%	37.5%	30.0%
Hispanic	25.8%	11.0%	16.5%	23.9%	14.7%	17.8%	29.7%	14.6%	19.4%	30.5%	18.2%	22.3%	27.9%	17.4%	21.1%
White	29.6%	17.7%	20.6%	26.2%	24.1%	24.7%	35.9%	24.6%	27.5%	27.3%	30.9%	29.9%	33.3%	21.6%	24.2%
Other	13.6%	13.6%	13.6%	33.3%	14.3%	20.0%	40.0%	8.3%	22.7%	28.6%	14.3%	19.0%	33.3%	21.1%	25.0%

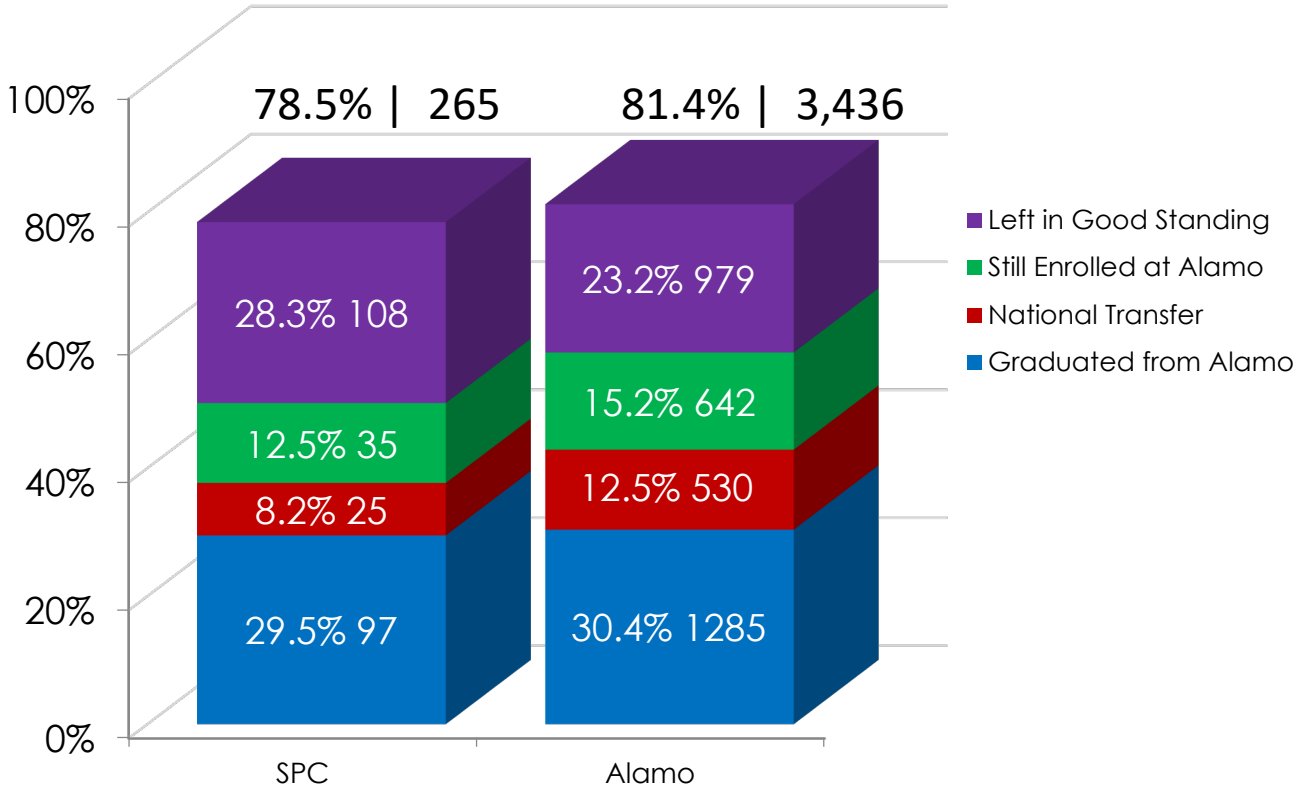
St. Philip's College's Graduate Wages



Source: PSEO (1 Year Post-Graduation)

ALAMO COLLEGES DISTRICT
St. Philip's College

Fall FT 2018 FTIC 3-Year Tracking



Alamo Colleges District
Workforce Committee Report

Xavier Urrutia
Interim Vice Chancellor

Economic and Workforce Development

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Partner Updates:

Greater SATX - Romanita Matta-Barrera, Chief Workforce Officer, Greater: SATX

- **Manufacturing Month in October**
  - Partnership with SAMA, TX Fame and Bexar County
  - October 7 is the official kick-off date
  - Activities include panels, demonstrations, tours, shadows, and recorded presentations on entering manufacturing pathways in San Antonio
- **Cybersecurity Career Awareness Week**
  - October 17-October 22nd
  - Activities include panels, testimonials, and educational pathway information
- **New Manufacturing Facility - Maruichis Stainless Tube**
  - Texas corporation representing $75 million in foreign direct investment
  - More than a hundred jobs in the greater San Antonio region
  - Breaking ground 1Q'23 on a 25 thousand-square foot, state-of-the-art manufacturing facility

greater: SATX REGIONAL ECONOMIC PARTNERSHIP

Partner Updates:

Alamo Workforce Solutions– Dr. Andrea Guajardo, Chief Information Officer

- Holding steady at 4% unemployment for San Antonio-New Braunfels Metro area

Job trends for our region (Top 10 occupations with most online job ads with wages of $31,000 and higher)

1. Registered nurses
2. Software Developers, Applications
3. Medical and Health services managers
4. Information security analysts
5. Managers, all other
6. Management analysts
7. Critical Care nurses
8. Auditors
9. Computer System Engineers/Architects

Work in Texas (Top 10 occupations with most WIT job orders)

1. Registered nurses
2. Network and Computer Systems Administrators
3. Software Developers
4. Information security analysts
5. Computer User Support Specialists
6. Accountants and Auditors
7. Computer System Engineers/Architects
8. Licensed Practical and Licensed vocational nurses
9. Information Technology Project Managers
10. Civil engineers

- **High School to Career Event**
  - Occurring at end of the month
  - Targeting to enroll 700 high school students
  - All-day event with activities that teach about different industries

Workforce Solutions ALAMO
BUILDING BUSINESS • BUILDING CAREERS

Alamo Colleges Updates

CE-to-CREDIT PATHWAYS:

CE (NON-CREDIT) WORKFORCE TRAINING to ACADEMIC SEMESTER CREDIT HOURS

College	Industry	CE Program/Course(s)	Academic Program
PAC	Manu	Supply Chain Technician*	Logistics Management Level 1 Certificate
NLC	IT	Fund of Networking Technologies*	Computer Desktop Support Technician, Level I Certificate
SAC	Business	Human Resource Associate Professional*	Human Resources Management Level 1 Certificate
SAC	Business	Principles of Banking Operations**	Banking and Financial Services Level 1 Certificate
SAC	Public Svc	Basic Peace Officer**	Law Enforcement Level 1 Certificate
SAC	Business	Administrative Office Procedures***	Administrative Systems Specialist Level 1 Certificate
NVC	Health	Community Health Worker***	Community Health Worker Level 1 Certificate
NVC	Health	Pharmacy Technician*	Pharmacy Technology ASHP Professional Level 1 Certificate
SPC	Health	Phlebotomy Technician*	Phlebotomy Level 1 Certificate
SPC	Manu	OSHA Regulations- Construction*	Construction Technology Level 1 Certificate
SPC	Manu	Solar Photovoltaic Systems**	Power Generation and Alternative Energy Level 1 Certificate
SPC	Manu	Mechatronics**	Automated Industrial Process Instrumentation Level 2 Certificate

Ready to Work: SA Eligibility

*Approved training for RTW
**Qualifies for RTW, CE submit by 9/1/2022
***Not qualified for RTW

Alamo Colleges Updates

- **Ready to Work**
  - 1,586 applicants
  - 117 active participants – participant has completed multiple steps including education plan
  - First group of eligible academic/credit program enrollments are St. Phillips students

- **High School Equivalency and Diploma Program**
  - High school equivalency
    - Target of 600 participants
    - Courses are offered at different times a day, in different modalities
  - High school diploma program
    - Target of 100 participants
    - Two participants have completed and obtained a diploma in less than 45 days

STUDENTS FIRST

Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Overview of Construction Minute Order Actions

September 13, 2022

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

Construction Projects by the Numbers

- Mr. Lacy Hampton, Interim Associate Vice Chancellor, G.O. Bond Capital Improvements Program of CIP (CIP)

San Antonio College – Amending the Construction Manager at Risk (CMAR) Construction Time Schedule for Supply Chain Delays

MO Approve: Science Building

- Dr. Francisco Solis, Interim President / Mr. Lacy Hampton, Interim Associate Vice Chancellor, G.O. Bond Capital Improvements Program of CIP (CIP)

Discussion and Possible Action to Amend the Construction Project Management/Program Management Services Contract with AECOM Technical Services, Inc.

- Mr. Lacy Hampton, Interim Associate Vice Chancellor, G.O. Bond Capital Improvements Program of CIP (CIP)

2017 CIP Bond Construction Projects by the Numbers

PROJECT STATUS	SPC	SAC	NVC	PAC	NLC	ETCs	Total
Projects Completed	5	3	4		1		13
Projects In Construction	0	3	0	2		2	7
Projects with Board GMP Approval							-
Projects with Upcoming GMP Approval			1	1			2
Projects in Various Design Phases		1				1	2
TOTAL							**24**

- *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 Construction Manager at Risk Construction Time Schedule

Science Building

September 13, 2022

Dr. Francisco Solis, Interim President
San Antonio College

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

SAC Science Building

- **SAC Science Building; 51 calendar days**

- ✓ Time extension consisted of delays relating to supply chain material shortages that impacted the construction schedule.

Overview of Construction Minute Order Actions

Amend the Construction Program Management/Program Management Services with AECOM Technical Services, Inc.

September 13, 2022

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

Board Policies in Support of Charges

C.2.3 Facilities and Grounds Management

- *<u>Maintenance and Operations:</u> The College District shall ensure that its facilities are safe, comfortable, and hygienic for students, faculty, employees, and the general public. Consistent maintenance standards shall be employed throughout the College District. Periodic assessments of the condition of College District facilities shall be conducted.*

- *<u>Preventive Maintenance:</u> The College District administration shall prepare, budget, and execute an annual preventive maintenance program.*

Charges to the Chancellor

- General Obligation Bond
- Project Management for Capital Projects

CIP Project Management Service Contract Amendment

- **AECOM; PM; Increase the total compensation from 1.2% to 1.6% of the total updated program budget.**
  - Contract extension is required due to construction schedule extensions.
  - Fee is a percentage of Total Program Budget (Hard/Soft costs) based on an assumed timeline to completion
  - Extension of timeline increases AECOM costs, requiring an increase in percentage calculating fee

- **MOCA; No action required** at this time; Board approved Owner's Representative contract time through 2023 with three renewal options thereafter

September 13, 2022, Minute Order Actions

- Discussion and Possible Action on Amending the Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC for the Alamo Colleges District – **San Antonio College Science Building** Capital Improvement Project to Extend the Construction Time Schedule. (CSP 18C-005)

- Discussion and Possible Action to Amend the Construction Project Management/Program Management Services Contract with AECOM Technical Services, Inc.

Questions

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream LEADER COLLEGE

Discussion and Possible Action on Amending the Construction Manager-at-Risk Contract with J.T. Vaughn Construction, LLC for the Alamo Colleges District – San Antonio College Science Building Capital Improvement Project to Extend the Construction Time Schedule. (CSP 18C-005)

Presented to the Board Acting as Committee of the Whole on September 13, 2022, and now presented to the Board for approval on September 27, 2022

MINUTE ORDER
"The Board of Trustees hereby approves the amendment of the contract with J.T. Vaughn Construction, LLC for the Alamo Colleges District – San Antonio College Science Building Improvement Project to extend the construction time schedule substantial completion by 51 days and final completion to be due 60 days thereafter."

PURPOSE
To amend the Construction Manager at Risk contract with J.T. Vaughn Construction, LLC Construction Schedule for the Alamo Colleges District – San Antonio Science Building Capital Improvement Project to extend the substantial completion by 51 days and final completion to be due 60 days thereafter.

BACKGROUND
The District's standard form of Construction Manager at Risk agreement requires Board approval for extensions of time exceeding 29 days. The request for time extension is due to supply chain material shortage delays which impacted the construction schedule.

IMPLICATIONS
Financial: GMP: $13,483,843; **Total Project Cost:** $15,613,870
Strategic Objective: Goal I – Student Success; Goal III – Performance Excellence
SWMBE/HUB Participation: 24%
Employee Services:
ATTACHMENTS: Revised Construction Schedule, Narrative, Draft Change Order #001

_____
Dr. Francisco Solis
Interim President, San Antonio College

_____
Lacy Hampton
Interim Associate Vice Chancellor
G.O. Bond Construction Improvement Program (CIP)

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

_____
Dr. Mike Flores
Chancellor

9/1/2022

VAUGHN CONSTRUCTION

10355 Westpark Drive
Houston, Texas
77042-5312

Telephone:
(713) 243-8300

Facsimile:
(713) 243-8350

Alamo Colleges District
1819 N Main Ave
San Antonio, TX 78212

Re: San Antonio College – Science Building

Dear Mr. Alfaro,

The attached Owner Change Order No. 1 R1 are for the delays caused by the Science Building's Air Handling Unit delays. This was due to a combination of extended lead times on fans and COVID issues related to supply chain and manpower shortages. January 12, 2022, Johnson Controls sent a project specific letter informing that the revised ship date for the 2 Air Handling Units was June 24, 2022. June 7, 2022, Johnson Controls sent a follow up email stating that due to plant capacity challenges and manpower issues the order would now be shipping July 8, 2022. The final letter from Johnson Controls was received on July 18, 2022, documenting the latest scheduled ship date of July 22, 2022.

Adjustments:
Increase Substantial Completion date by fifty-one (51) calendar days, resulting in a revised Substantial Completion date of September 30, 2022 and Final Completion date of November 30, 2022.

Key Milestone Dates:

The table below outlines key milestone dates and construction durations for original contract schedule and the proposed revised contract schedule.

Description	Contract	Current
Notice to Proceed	May 26, 2021	May 26, 2021
Construction Duration	441 Calendar Days	492 Calendar Days
Substantial Completion	August 10, 2022	September 30, 2022
Final Completion	October 9, 2022	November 30, 2022

Below are the Constraints included in the project schedule:

Activity:	Activity Name:	Comments:
A2500	Final Completion	Must Finish Constraint to Meet Contractual Final Completion

Let me know if you have any questions to any of the items above.

Very truly yours,
VAUGHN CONSTRUCTION

Lyndon Bartosh

EXHIBIT A - ATTACHMENT D1

CHANGE ORDER PROPOSAL

This change order ("Change Order") to the Contract described herein is made and entered into between the **Alamo Community College District**, a political subdivision of the State of Texas ("Alamo Colleges District" or "Owner"), Vaughn Construction ("Contractor" or "Construction Manager") and, O'Connell Robertson ("Architect") regarding the San Antonio College (SAC) Science Building Capital Improvement Project (Project), which was agreed to as evidenced by the Guaranteed Maximum Price Amendment executed on May 26, 2021 with a Guaranteed Maximum Price of $13,483,843 and a Final Completion date of October 9, 2022.

This is Change Order No. 1 R1
Date of this Changer Order is September 1, 2022

The original date for Final Completion was October 9, 2022.

The original not-to exceed Guaranteed Maximum Price consisting of:

1.	Stipulated amount for the Preconstruction Services Fee	$128,884
2.	Amount for the Construction Services including:	$13,354,959
	a. A not-to exceed amount for the Cost of Work	$10,573,278
	b. A not-to exceed amount for the General Conditions	$1,766,869
	c. A not-to exceed amount Construction Phase Fee	$672,844
	d. A lump sum amount of Construction Contingency	$133,090
	e. A lump sum amount of Owner Contingency	$208,878
3.	TOTAL OF GMP LINE ITEMS 1 AND 2:	$13,483,843
	This amount is the current Guaranteed Maximum Price (GMP) guaranteed to the Owner not to be exceeded.	

The Construction Manager hereby submits to the Alamo Colleges District a request for a change in the Work, Contract Sum, Contract Time and/or Contract Documents accompanied by sufficient supporting data and information to permit the Architect to make a recommendation to Owner and to permit the Owner to make a decision. Owner reserves the right to request additional information to evaluate any request and recommends that all requests be prepared in a manner consistent with the District's Guidelines for the Preparation of the Guaranteed Maximum Price Proposal.

All changes orders must include an updated Project Schedule, General Conditions, and Schedule of Values, as applicable.

Based on the request and the supporting documents, the contract is changed as follows:
(Insert a detailed description of the change and attach specific exhibits, plans or specifications with which contractor shall comply, but not subcontractor bids, responses or proposals. Also include any agreed-upon adjustments.)

The changes to the Contract are based upon the following assumptions, specifications, drawings, or other conditions of the Contract:

This owner change order is for the delays caused by the Science Building's Air Handling Units. This was due to a combination of extended lead times on fans and COVID issues related to supply chain and manpower shortages. This change order does not change the scope of work or schedule of values.

The Contract is changed to modify the scope of work, which is set forth in detail in the documents attached hereto, incorporated herein or referenced herein. The Contractor must comply with these aforementioned plans, specifications, conditions and requirements as it relates to the Project and the modified scope of work. The provisions of this Change Order shall (i) modify the terms of the Contract Documents, as herein specified; and (ii) shall prevail over any conflicting provisions of the Contract Documents, to the extent of such conflict, as of the date of this Change Order.

The Contract Time will extend by fifty-one (51) of days and the new date for Final Completion is November 30, 2022 as further reflected on the attached Project Schedule.

The new not-to exceed Guaranteed Maximum Price consists of:

1.	The new not-to exceed amount for Preconstruction Services Fee	$128,884
2.	The new not-to exceed amount for Construction Services include:	$13,354,959
	a. The new not-to exceed amount for the Cost of Work	$10,573,278
	b. The new not-to exceed amount for the General Conditions	$1,766,869
	c. The new not-to exceed amount Construction Phase Fee	$672,844
	d. The new not-to exceed amount of Construction Contingency	$133,090
	e. The new not-to exceed amount of Owner Contingency	$208,878

Any of the unused contingencies shall accrue to the Owner.

3. TOTAL of the NEW AMENDED GMP LINE ITEMS 1 AND 2: $13,483,843

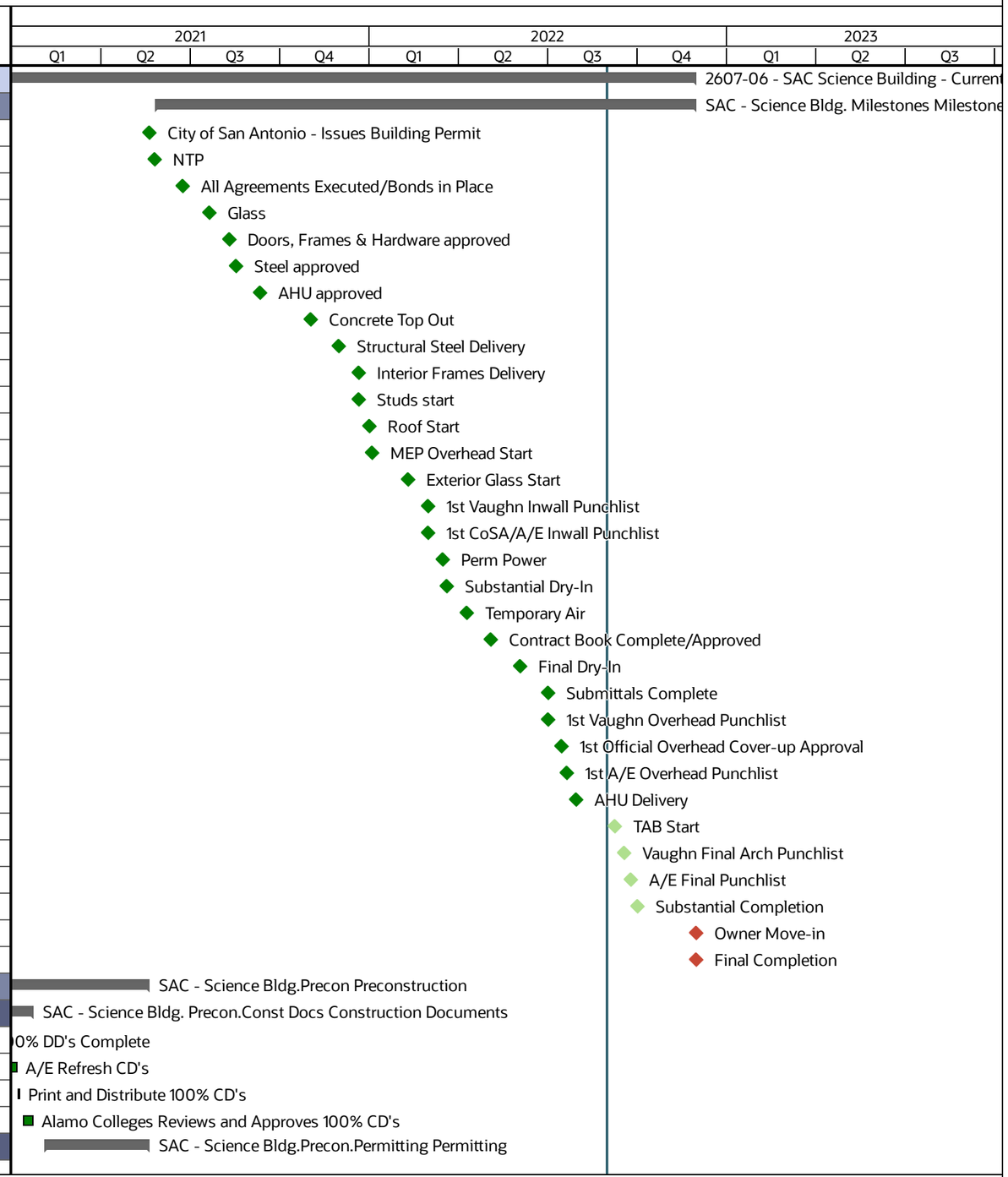
This amount shall be the new Guaranteed Maximum Price (GMP), which we hereby guarantee to the Owner shall not be exceeded.

By signing below, each party represents and acknowledges that it (i) has reviewed this instrument and its supporting data and (ii) is in agreement with the terms, conditions and requirements of this Change Order.

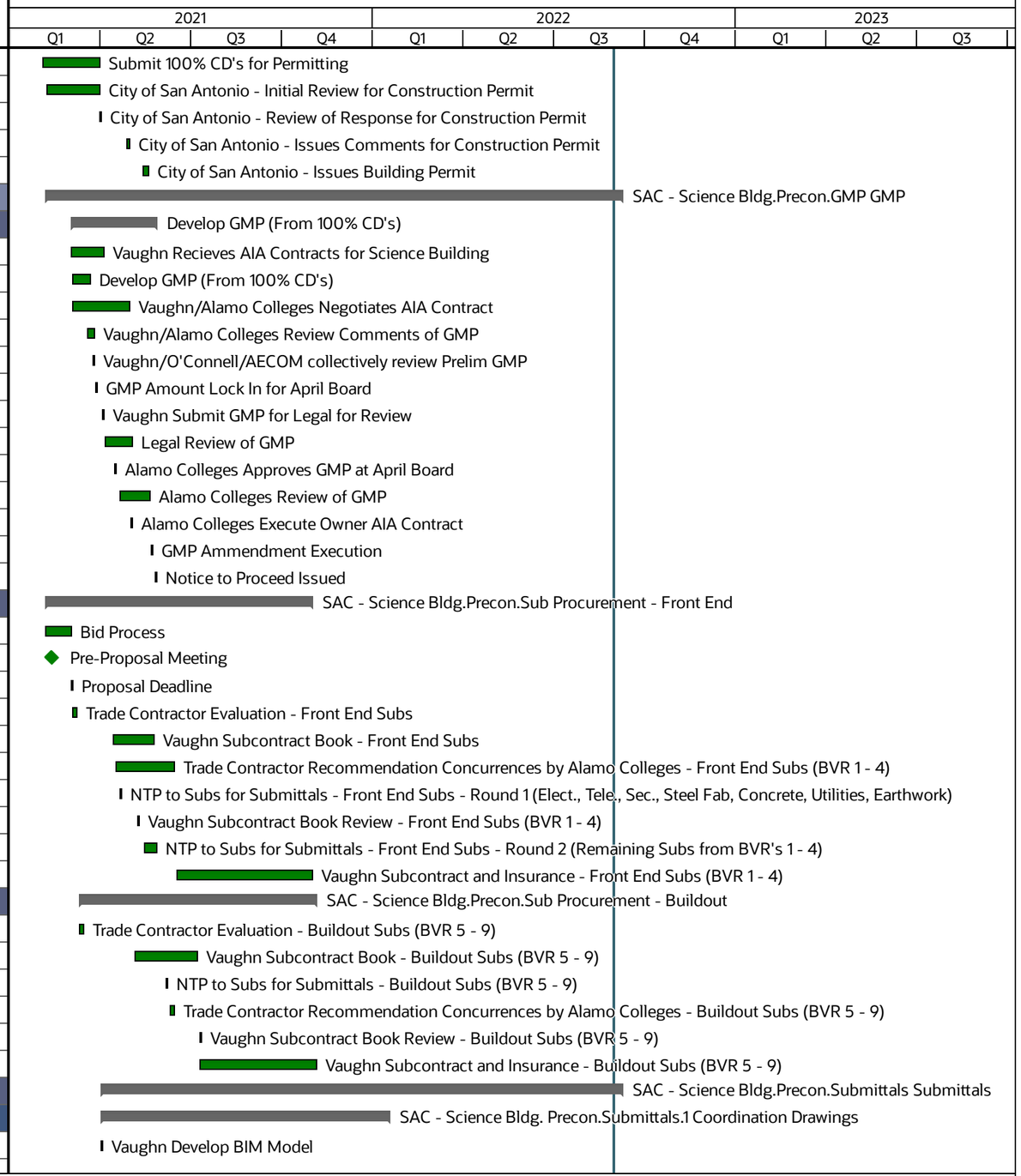
Accepted and Agreed to by:

Alamo Colleges District:	**Contractor:**
By: _____	By: _____
Printed Name: Dr. Diane Snyder	Printed Name: _____
Its: Vice Chancellor, Finance & Administration	Its: _____
District's Counsel, as to form only:	**Architect:**
By: _____	By: _____
Printed Name: _____	Printed Name: _____
Its: _____	Its: _____

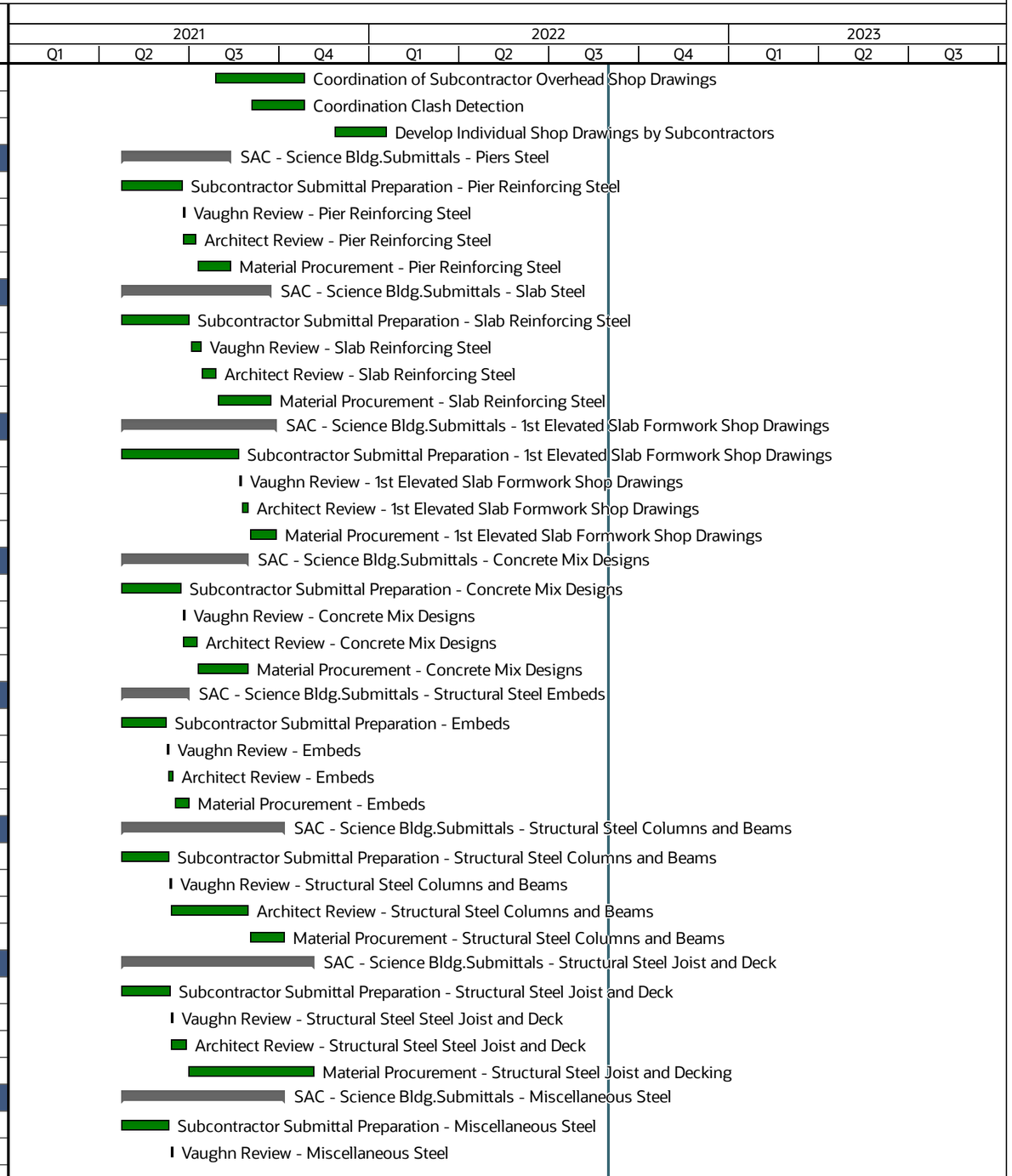
ID	Name	Planned Duration	Start	Finish
2607-06 - SAC Science Building - Current Schedule		506d	01-Dec-20	29-Nov-22
SAC - Science Bldg. Milestones Milestones		400d	25-May-21	29-Nov-22
A13920	City of San Antonio - Issues Building Permit	0d		19-May-21 A
A6390	NTP	0d	25-May-21 A	
A6530	All Agreements Executed/Bonds in Place	0d	22-Jun-21 A	
A11860	Glass	0d		19-Jul-21 A
A11150	Doors, Frames & Hardware approved	0d		09-Aug-21 A
A12020	Steel approved	0d		16-Aug-21 A
A12090	AHU approved	0d		10-Sep-21 A
A12110	Concrete Top Out	0d		01-Nov-21 A
A12120	Structural Steel Delivery	0d		30-Nov-21 A
A11820	Interior Frames Delivery	0d		20-Dec-21 A
A12470	Studs start	0d	20-Dec-21 A	
A12360	Roof Start	0d	31-Dec-21 A	
A12450	MEP Overhead Start	0d	03-Jan-22 A	
A12270	Exterior Glass Start	0d	08-Feb-22 A	
A12580	1st Vaughn Inwall Punchlist	0d	28-Feb-22 A	
A12740	1st CoSA/A/E Inwall Punchlist	0d	28-Feb-22 A	
A12560	Perm Power	0d		15-Mar-22 A
A14400	Substantial Dry-In	0d		18-Mar-22 A
A12570	Temporary Air	0d		08-Apr-22 A
A6450	Contract Book Complete/Approved	0d	02-May-22 A	
A12380	Final Dry-In	0d		01-Jun-22 A
A10960	Submittals Complete	0d		30-Jun-22 A
A12830	1st Vaughn Overhead Punchlist	0d	30-Jun-22 A	
A12920	1st Official Overhead Cover-up Approval	0d		14-Jul-22 A
A12900	1st A/E Overhead Punchlist	0d	19-Jul-22 A	
A12540	AHU Delivery	0d		28-Jul-22 A
A13330	TAB Start	0d	06-Sep-22	
A12990	Vaughn Final Arch Punchlist	0d	16-Sep-22	
A13030	A/E Final Punchlist	0d	23-Sep-22	
A13340	Substantial Completion	0d		30-Sep-22
A13350	Owner Move-in	0d		29-Nov-22
A13360	Final Completion	0d		29-Nov-22 C
SAC - Science Bldg.Precon Preconstruction		111d	01-Dec-20	19-May-21
SAC - Science Bldg. Precon.Const Docs Construction Documents		57d	01-Dec-20	22-Jan-21
A1200	100% DD's Complete	5d	01-Dec-20 A	10-Dec-20 A
A1120	A/E Refresh CD's	10d	22-Dec-20 A	06-Jan-21 A
A1130	Print and Distribute 100% CD's	2d	06-Jan-21 A	08-Jan-21 A
A1140	Alamo Colleges Reviews and Approves 100% CD's	10d	11-Jan-21 A	22-Jan-21 A
SAC - Science Bldg.Precon.Permitting Permitting		70d	01-Feb-21	19-May-21



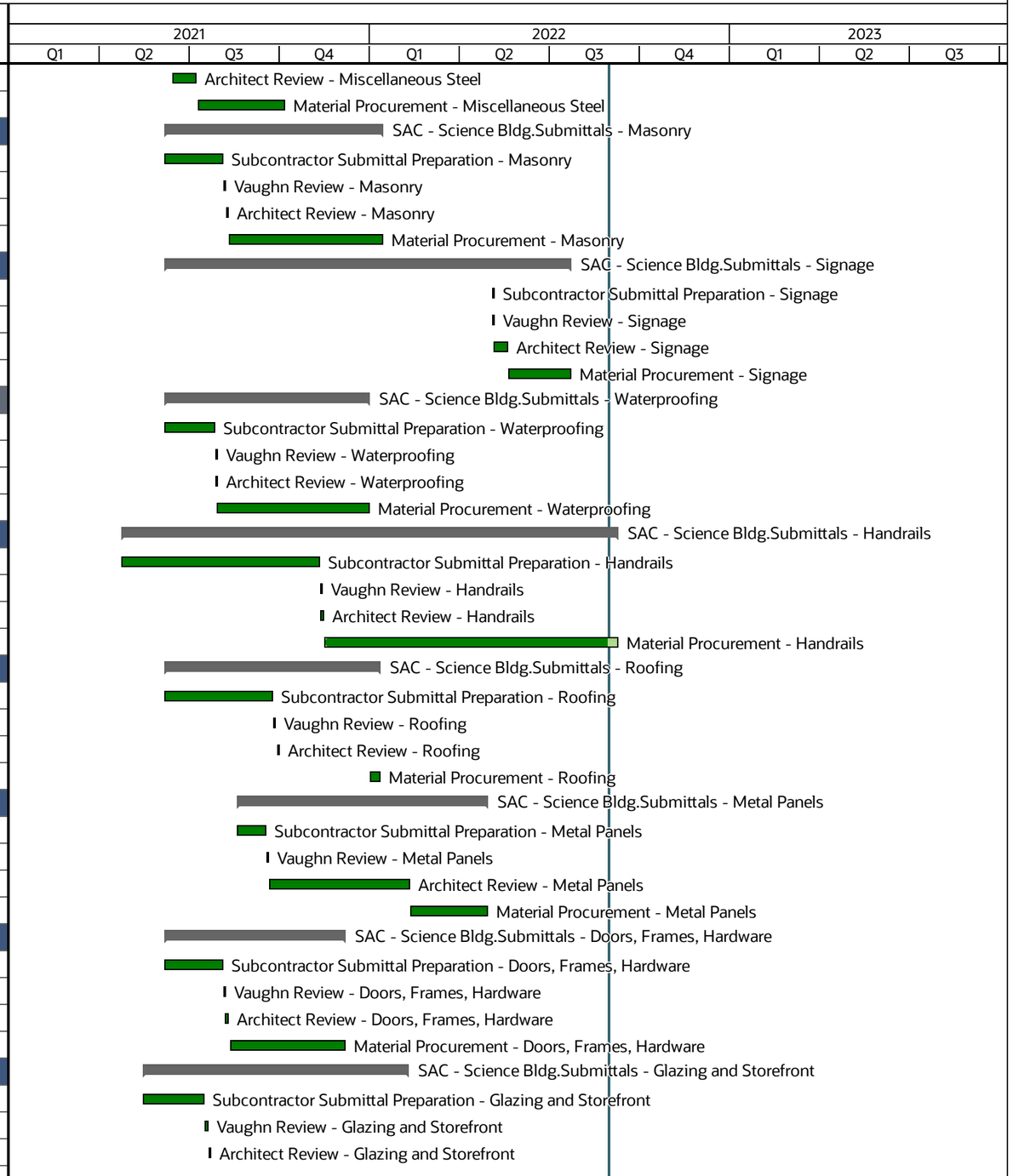
ID	Name	Planned Duration	Start	Finish
A1150	Submit 100% CD's for Permitting	0d	01-Feb-21 A	01-Apr-21 A
A1160	City of San Antonio - Initial Review for Construction Permit	30d	05-Feb-21 A	01-Apr-21 A
A1170	City of San Antonio - Review of Response for Construction Permit	10d	30-Mar-21 A	01-Apr-21 A
A1180	City of San Antonio - Issues Comments for Construction Permit	5d	26-Apr-21 A	30-Apr-21 A
A1190	City of San Antonio - Issues Building Permit	5d	12-May-21 A	19-May-21 A
SAC - Science Bldg.Precon.GMP GMP		355d	04-Feb-21	07-Sep-22
Develop GMP (From 100% CD's)		45d	02-Mar-21	26-May-21
A1020	Vaughn Recieves AIA Contracts for Science Building	6d	02-Mar-21 A	05-Apr-21 A
A1000	Develop GMP (From 100% CD's)	11d	03-Mar-21 A	22-Mar-21 A
A1060	Vaughn/Alamo Colleges Negotiates AIA Contract	5d	03-Mar-21 A	30-Apr-21 A
A1090	Vaughn/Alamo Colleges Review Comments of GMP	5d	18-Mar-21 A	25-Mar-21 A
A1010	Vaughn/O'Connell/AECOM collectively review Prelim GMP	3d	23-Mar-21 A	25-Mar-21 A
A1030	GMP Amount Lock In for April Board	2d	26-Mar-21 A	26-Mar-21 A
A1040	Vaughn Submit GMP for Legal for Review	1d	02-Apr-21 A	02-Apr-21 A
A1070	Legal Review of GMP	15d	05-Apr-21 A	03-May-21 A
A14420	Alamo Colleges Approves GMP at April Board	2d	13-Apr-21 A	14-Apr-21 A
A1050	Alamo Colleges Review of GMP	2d	19-Apr-21 A	20-May-21 A
A1100	Alamo Colleges Execute Owner AIA Contract	5d	30-Apr-21 A	03-May-21 A
A14440	GMP Ammendment Execution	2d	20-May-21 A	21-May-21 A
A14430	Notice to Proceed Issued	2d	25-May-21 A	26-May-21 A
SAC - Science Bldg.Precon.Sub Procurement - Front End		86d	04-Feb-21	01-Nov-21
A1220	Bid Process	19d	04-Feb-21 A	02-Mar-21 A
A1230	Pre-Proposal Meeting	0d	11-Feb-21 A	
A1240	Proposal Deadline	1d	02-Mar-21 A	02-Mar-21 A
A1250	Trade Contractor Evaluation - Front End Subs	10d	03-Mar-21 A	09-Mar-21 A
A1270	Vaughn Subcontract Book - Front End Subs	5d	12-Apr-21 A	24-May-21 A
A1260	Trade Contractor Recommendation Concurrences by Alamo College...	5d	15-Apr-21 A	14-Jun-21 A
A1300	NTP to Subs for Submittals - Front End Subs - Round 1 (Elect., Tele...	1d	19-Apr-21 A	21-Apr-21 A
A1280	Vaughn Subcontract Book Review - Front End Subs (BVR 1 - 4)	5d	07-May-21 A	10-May-21 A
A15570	NTP to Subs for Submittals - Front End Subs - Round 2 (Remaining...	1d	14-May-21 A	27-May-21 A
A1290	Vaughn Subcontract and Insurance - Front End Subs (BVR 1 - 4)	5d	15-Jun-21 A	01-Nov-21 A
SAC - Science Bldg.Precon.Sub Procurement - Buildout		80d	10-Mar-21	05-Nov-21
A14960	Trade Contractor Evaluation - Buildout Subs (BVR 5 - 9)	10d	10-Mar-21 A	15-Mar-21 A
A14980	Vaughn Subcontract Book - Buildout Subs (BVR 5 - 9)	5d	04-May-21 A	07-Jul-21 A
A15010	NTP to Subs for Submittals - Buildout Subs (BVR 5 - 9)	1d	04-Jun-21 A	04-Jun-21 A
A14970	Trade Contractor Recommendation Concurrences by Alamo College...	5d	08-Jun-21 A	14-Jun-21 A
A14990	Vaughn Subcontract Book Review - Buildout Subs (BVR 5 - 9)	5d	08-Jul-21 A	08-Jul-21 A
A15000	Vaughn Subcontract and Insurance - Buildout Subs (BVR 5 - 9)	5d	09-Jul-21 A	05-Nov-21 A
SAC - Science Bldg.Precon.Submittals Submittals		249d	31-Mar-21	07-Sep-22
SAC - Science Bldg. Precon.Submittals.1 Coordination Drawings		97d	31-Mar-21	18-Jan-22
A1350	Vaughn Develop BIM Model	15d	31-Mar-21 A	01-Apr-21 A



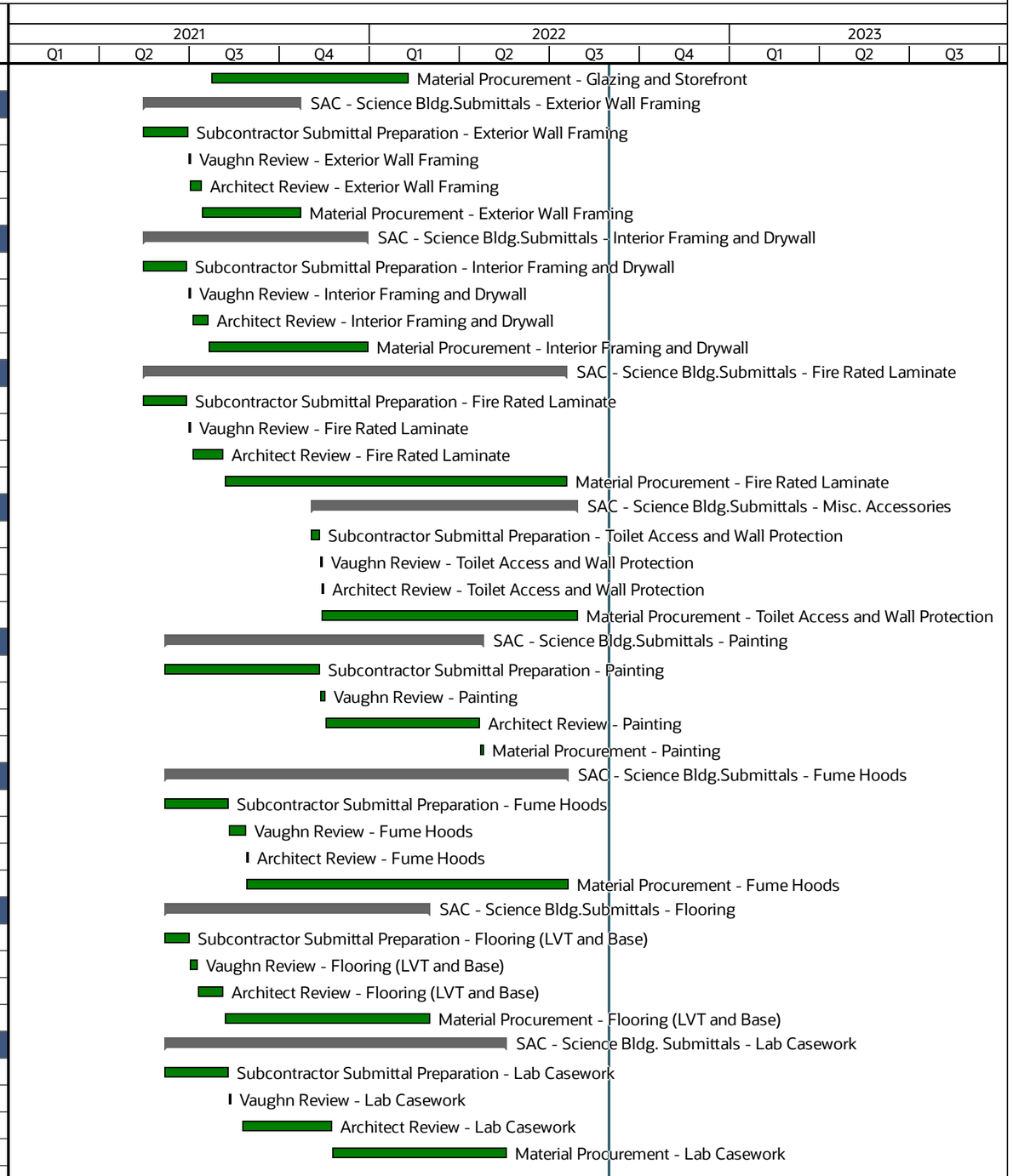
ID	Name	Planned Duration	Start	Finish
A1370	Coordination of Subcontractor Overhead Shop Drawings	15d	27-Jul-21 A	26-Oct-21 A
A14410	Coordination Clash Detection	15d	01-Sep-21 A	26-Oct-21 A
A1360	Develop Individual Shop Drawings by Subcontractors	20d	26-Nov-21 A	18-Jan-22 A
SAC - Science Bldg.Submittals - Piers Steel		26d	22-Apr-21	12-Aug-21
A2510	Subcontractor Submittal Preparation - Pier Reinforcing Steel	14d	22-Apr-21 A	23-Jun-21 A
A2520	Vaughn Review - Pier Reinforcing Steel	2d	24-Jun-21 A	24-Jun-21 A
A2530	Architect Review - Pier Reinforcing Steel	10d	24-Jun-21 A	07-Jul-21 A
A2540	Material Procurement - Pier Reinforcing Steel	10d	08-Jul-21 A	12-Aug-21 A
SAC - Science Bldg.Submittals - Slab Steel		41d	22-Apr-21	21-Sep-21
A2550	Subcontractor Submittal Preparation - Slab Reinforcing Steel	25d	22-Apr-21 A	01-Jul-21 A
A2560	Vaughn Review - Slab Reinforcing Steel	5d	02-Jul-21 A	12-Jul-21 A
A2570	Architect Review - Slab Reinforcing Steel	10d	13-Jul-21 A	28-Jul-21 A
A2580	Material Procurement - Slab Reinforcing Steel	15d	29-Jul-21 A	21-Sep-21 A
SAC - Science Bldg.Submittals - 1st Elevated Slab Formwork Shop Drawings		56d	22-Apr-21	27-Sep-21
A14630	Subcontractor Submittal Preparation - 1st Elevated Slab Formwork ...	15d	22-Apr-21 A	20-Aug-21 A
A14640	Vaughn Review - 1st Elevated Slab Formwork Shop Drawings	5d	20-Aug-21 A	23-Aug-21 A
A14650	Architect Review - 1st Elevated Slab Formwork Shop Drawings	10d	23-Aug-21 A	30-Aug-21 A
A14660	Material Procurement - 1st Elevated Slab Formwork Shop Drawings	1d	31-Aug-21 A	27-Sep-21 A
SAC - Science Bldg.Submittals - Concrete Mix Designs		31d	22-Apr-21	30-Aug-21
A2630	Subcontractor Submittal Preparation - Concrete Mix Designs	5d	22-Apr-21 A	22-Jun-21 A
A2640	Vaughn Review - Concrete Mix Designs	5d	23-Jun-21 A	23-Jun-21 A
A2650	Architect Review - Concrete Mix Designs	10d	24-Jun-21 A	08-Jul-21 A
A2660	Material Procurement - Concrete Mix Designs	5d	09-Jul-21 A	30-Aug-21 A
SAC - Science Bldg.Submittals - Structural Steel Embeds		41d	22-Apr-21	01-Jul-21
A2670	Subcontractor Submittal Preparation - Embeds	10d	22-Apr-21 A	07-Jun-21 A
A2680	Vaughn Review - Embeds	5d	07-Jun-21 A	08-Jun-21 A
A2690	Architect Review - Embeds	10d	08-Jun-21 A	14-Jun-21 A
A2700	Material Procurement - Embeds	16d	15-Jun-21 A	01-Jul-21 A
SAC - Science Bldg.Submittals - Structural Steel Columns and Beams		51d	22-Apr-21	06-Oct-21
A2710	Subcontractor Submittal Preparation - Structural Steel Columns and...	25d	22-Apr-21 A	10-Jun-21 A
A2720	Vaughn Review - Structural Steel Columns and Beams	5d	10-Jun-21 A	10-Jun-21 A
A2730	Architect Review - Structural Steel Columns and Beams	10d	11-Jun-21 A	30-Aug-21 A
A2740	Material Procurement - Structural Steel Columns and Beams	35d	31-Aug-21 A	06-Oct-21 A
SAC - Science Bldg.Submittals - Structural Steel Joist and Deck		140d	22-Apr-21	04-Nov-21
A15520	Subcontractor Submittal Preparation - Structural Steel Joist and Deck	25d	22-Apr-21 A	11-Jun-21 A
A15530	Vaughn Review - Structural Steel Steel Joist and Deck	5d	11-Jun-21 A	11-Jun-21 A
A15540	Architect Review - Structural Steel Steel Joist and Deck	10d	11-Jun-21 A	28-Jun-21 A
A15550	Material Procurement - Structural Steel Joist and Decking	100d	29-Jun-21 A	04-Nov-21 A
SAC - Science Bldg.Submittals - Miscellaneous Steel		31d	22-Apr-21	06-Oct-21
A14750	Subcontractor Submittal Preparation - Miscellaneous Steel	15d	22-Apr-21 A	10-Jun-21 A
A14760	Vaughn Review - Miscellaneous Steel	5d	11-Jun-21 A	11-Jun-21 A



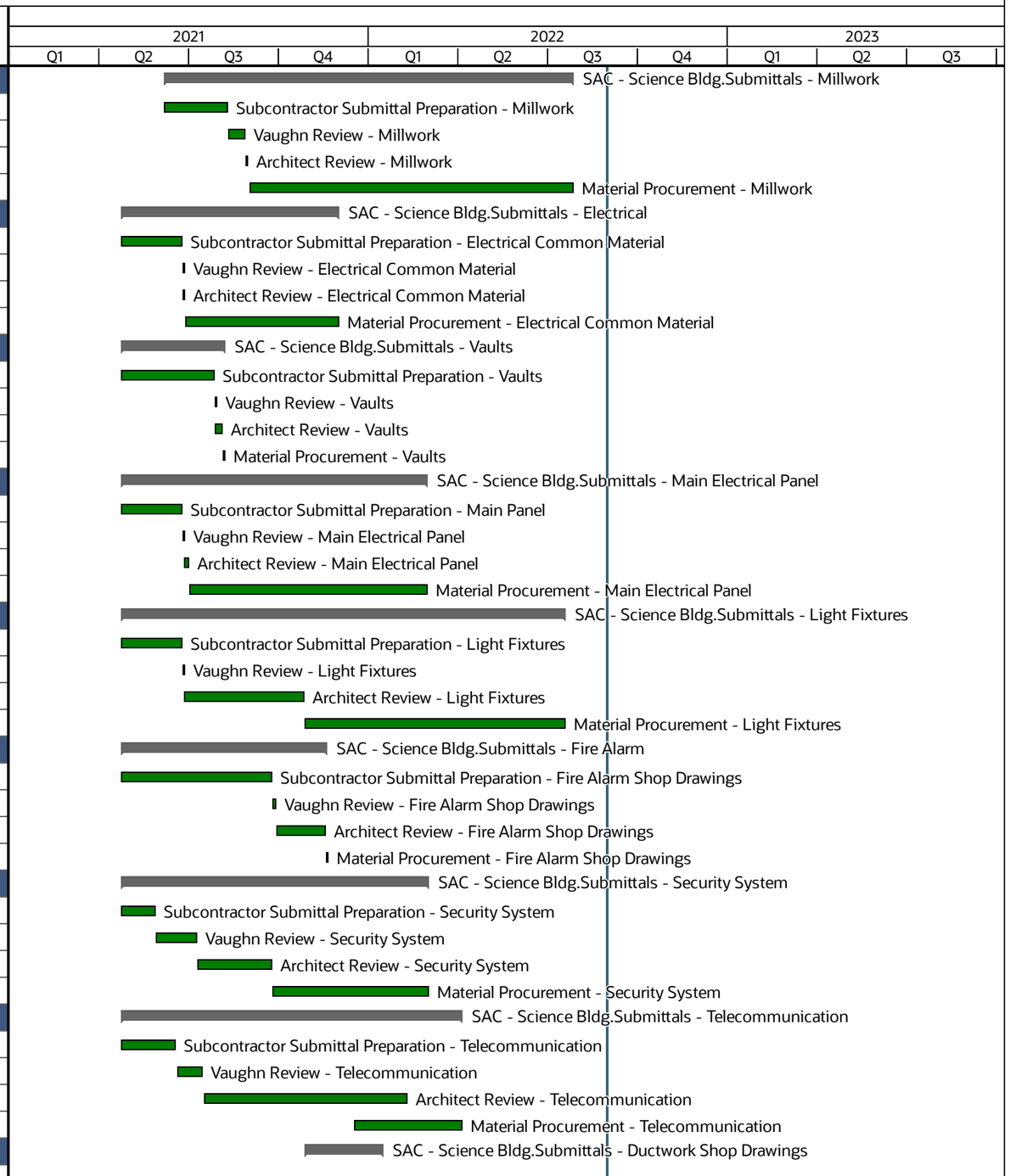
ID	Name	Planned Duration	Start	Finish
A14770	Architect Review - Miscellaneous Steel	10d	12-Jun-21 A	07-Jul-21 A
A14780	Material Procurement - Miscellaneous Steel	15d	08-Jul-21 A	06-Oct-21 A
SAC - Science Bldg.Submittals - Masonry		45d	04-Jun-21	14-Jan-22
A2750	Subcontractor Submittal Preparation - Masonry	8d	04-Jun-21 A	04-Aug-21 A
A2760	Vaughn Review - Masonry	5d	04-Aug-21 A	06-Aug-21 A
A2770	Architect Review - Masonry	10d	06-Aug-21 A	09-Aug-21 A
A2780	Material Procurement - Masonry	30d	09-Aug-21 A	14-Jan-22 A
SAC - Science Bldg.Submittals - Signage		233d	04-Jun-21	22-Jul-22
A15740	Subcontractor Submittal Preparation - Signage	5d	02-May-22 A	03-May-22 A
A15750	Vaughn Review - Signage	5d	03-May-22 A	03-May-22 A
A15760	Architect Review - Signage	5d	04-May-22 A	18-May-22 A
A15770	Material Procurement - Signage	5d	19-May-22 A	22-Jul-22 A
SAC - Science Bldg.Submittals - Waterproofing		33d	04-Jun-21	31-Dec-21
A15780	Subcontractor Submittal Preparation - Waterproofing	5d	04-Jun-21 A	26-Jul-21 A
A15790	Vaughn Review - Waterproofing	5d	26-Jul-21 A	26-Jul-21 A
A15800	Architect Review - Waterproofing	10d	26-Jul-21 A	27-Jul-21 A
A15810	Material Procurement - Waterproofing	10d	28-Jul-21 A	31-Dec-21 A
SAC - Science Bldg.Submittals - Handrails		65d	22-Apr-21	07-Sep-22
A14790	Subcontractor Submittal Preparation - Handrails	5d	22-Apr-21 A	10-Nov-21 A
A14800	Vaughn Review - Handrails	5d	10-Nov-21 A	11-Nov-21 A
A14810	Architect Review - Handrails	10d	11-Nov-21 A	15-Nov-21 A
A14820	Material Procurement - Handrails	50d	15-Nov-21 A	07-Sep-22
SAC - Science Bldg.Submittals - Roofing		35d	04-Jun-21	11-Jan-22
A14340	Subcontractor Submittal Preparation - Roofing	5d	04-Jun-21 A	24-Sep-21 A
A14350	Vaughn Review - Roofing	5d	24-Sep-21 A	26-Sep-21 A
A14360	Architect Review - Roofing	10d	27-Sep-21 A	27-Sep-21 A
A14370	Material Procurement - Roofing	20d	31-Dec-21 A	11-Jan-22 A
SAC - Science Bldg.Submittals - Metal Panels		164d	17-Aug-21	28-Apr-22
A14830	Subcontractor Submittal Preparation - Metal Panels	5d	17-Aug-21 A	17-Sep-21 A
A14840	Vaughn Review - Metal Panels	5d	17-Sep-21 A	20-Sep-21 A
A14850	Architect Review - Metal Panels	10d	20-Sep-21 A	09-Feb-22 A
A14860	Material Procurement - Metal Panels	50d	10-Feb-22 A	28-Apr-22 A
SAC - Science Bldg.Submittals - Doors, Frames, Hardware		62d	04-Jun-21	06-Dec-21
A2790	Subcontractor Submittal Preparation - Doors, Frames, Hardware	15d	04-Jun-21 A	03-Aug-21 A
A2800	Vaughn Review - Doors, Frames, Hardware	5d	03-Aug-21 A	05-Aug-21 A
A2810	Architect Review - Doors, Frames, Hardware	10d	05-Aug-21 A	09-Aug-21 A
A2820	Material Procurement - Doors, Frames, Hardware	40d	10-Aug-21 A	06-Dec-21 A
SAC - Science Bldg.Submittals - Glazing and Storefront		65d	14-May-21	07-Feb-22
A2830	Subcontractor Submittal Preparation - Glazing and Storefront	15d	14-May-21 A	16-Jul-21 A
A2840	Vaughn Review - Glazing and Storefront	5d	16-Jul-21 A	19-Jul-21 A
A2850	Architect Review - Glazing and Storefront	10d	20-Jul-21 A	21-Jul-21 A



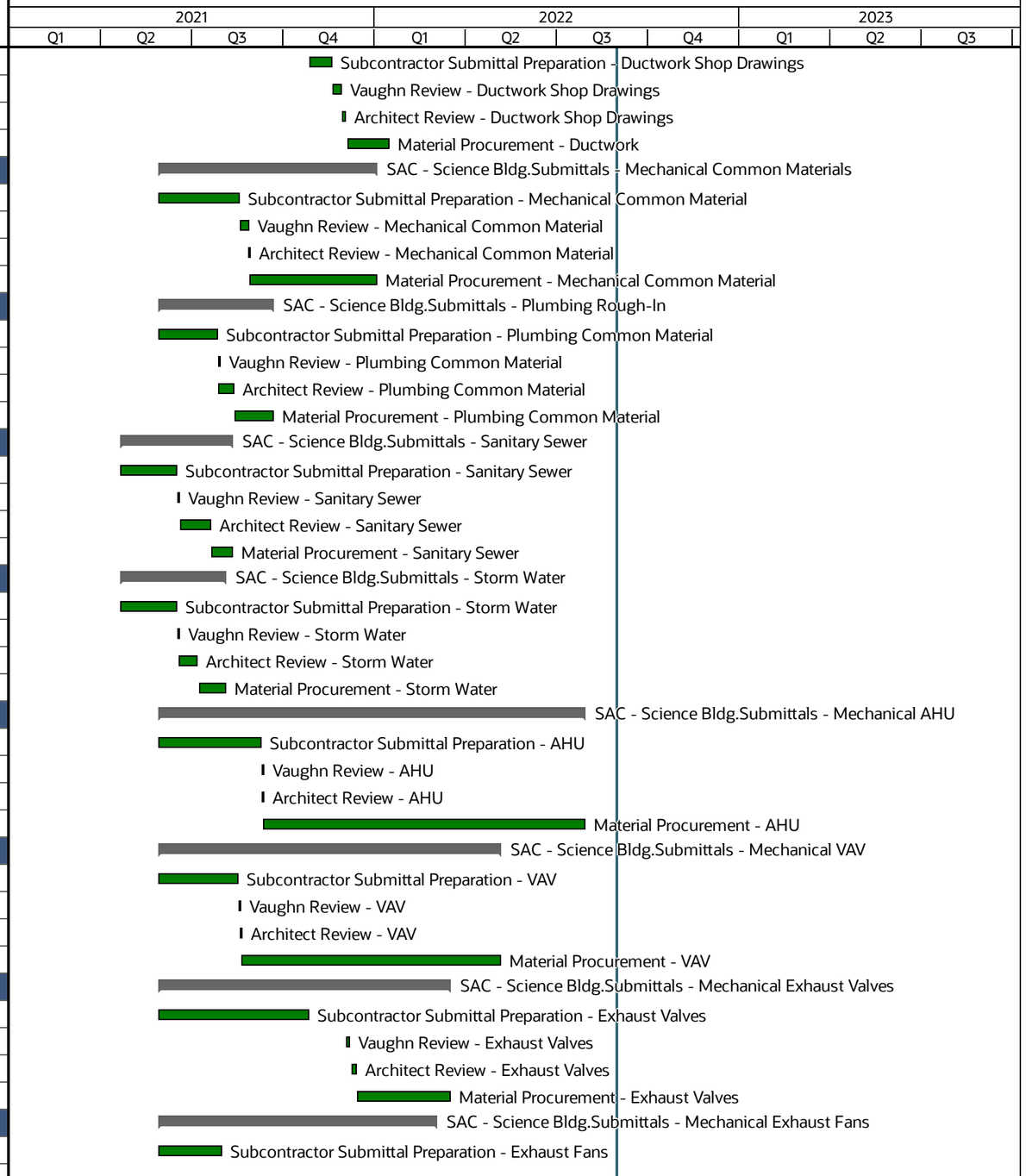
ID	Name	Planned Duration	Start	Finish
A2860	Material Procurement - Glazing and Storefront	50d	22-Jul-21 A	07-Feb-22 A
SAC - Science Bldg.Submittals - Exterior Wall Framing		82d	14-May-21	22-Oct-21
A14670	Subcontractor Submittal Preparation - Exterior Wall Framing	5d	14-May-21 A	29-Jun-21 A
A14680	Vaughn Review - Exterior Wall Framing	5d	29-Jun-21 A	29-Jun-21 A
A14690	Architect Review - Exterior Wall Framing	10d	30-Jun-21 A	12-Jul-21 A
A14700	Material Procurement - Exterior Wall Framing	70d	13-Jul-21 A	22-Oct-21 A
SAC - Science Bldg.Submittals - Interior Framing and Drywall		32d	14-May-21	30-Dec-21
A2870	Subcontractor Submittal Preparation - Interior Framing and Drywall	5d	14-May-21 A	28-Jun-21 A
A2880	Vaughn Review - Interior Framing and Drywall	5d	29-Jun-21 A	02-Jul-21 A
A2890	Architect Review - Interior Framing and Drywall	10d	03-Jul-21 A	19-Jul-21 A
A2900	Material Procurement - Interior Framing and Drywall	20d	20-Jul-21 A	30-Dec-21 A
SAC - Science Bldg.Submittals - Fire Rated Laminate		60d	14-May-21	18-Jul-22
A13460	Subcontractor Submittal Preparation - Fire Rated Laminate	10d	14-May-21 A	28-Jun-21 A
A13470	Vaughn Review - Fire Rated Laminate	5d	29-Jun-21 A	02-Jul-21 A
A13480	Architect Review - Fire Rated Laminate	10d	03-Jul-21 A	04-Aug-21 A
A13490	Material Procurement - Fire Rated Laminate	60d	05-Aug-21 A	18-Jul-22 A
SAC - Science Bldg.Submittals - Misc. Accessories		55d	01-Nov-21	29-Jul-22
A2910	Subcontractor Submittal Preparation - Toilet Access and Wall Protec...	10d	01-Nov-21 A	10-Nov-21 A
A2920	Vaughn Review - Toilet Access and Wall Protection	5d	10-Nov-21 A	12-Nov-21 A
A2930	Architect Review - Toilet Access and Wall Protection	10d	12-Nov-21 A	12-Nov-21 A
A2940	Material Procurement - Toilet Access and Wall Protection	30d	12-Nov-21 A	29-Jul-22 A
SAC - Science Bldg.Submittals - Painting		183d	04-Jun-21	25-Apr-22
A2950	Subcontractor Submittal Preparation - Painting	10d	04-Jun-21 A	10-Nov-21 A
A2960	Vaughn Review - Painting	5d	10-Nov-21 A	16-Nov-21 A
A2970	Architect Review - Painting	10d	16-Nov-21 A	20-Apr-22 A
A2980	Material Procurement - Painting	10d	21-Apr-22 A	25-Apr-22 A
SAC - Science Bldg.Submittals - Fume Hoods		111d	04-Jun-21	19-Jul-22
A13420	Subcontractor Submittal Preparation - Fume Hoods	10d	04-Jun-21 A	09-Aug-21 A
A13430	Vaughn Review - Fume Hoods	5d	09-Aug-21 A	27-Aug-21 A
A13440	Architect Review - Fume Hoods	10d	27-Aug-21 A	27-Aug-21 A
A13450	Material Procurement - Fume Hoods	80d	27-Aug-21 A	19-Jul-22 A
SAC - Science Bldg.Submittals - Flooring		30d	04-Jun-21	01-Mar-22
A2990	Subcontractor Submittal Preparation - Flooring (LVT and Base)	10d	04-Jun-21 A	30-Jun-21 A
A3000	Vaughn Review - Flooring (LVT and Base)	5d	01-Jul-21 A	08-Jul-21 A
A3010	Architect Review - Flooring (LVT and Base)	10d	09-Jul-21 A	04-Aug-21 A
A3020	Material Procurement - Flooring (LVT and Base)	20d	05-Aug-21 A	01-Mar-22 A
SAC - Science Bldg. Submittals - Lab Casework		159d	04-Jun-21	17-May-22
A6420	Subcontractor Submittal Preparation - Lab Casework	21d	04-Jun-21 A	09-Aug-21 A
A6430	Vaughn Review - Lab Casework	5d	09-Aug-21 A	10-Aug-21 A
A6400	Architect Review - Lab Casework	10d	23-Aug-21 A	23-Nov-21 A
A6410	Material Procurement - Lab Casework	80d	23-Nov-21 A	17-May-22 A



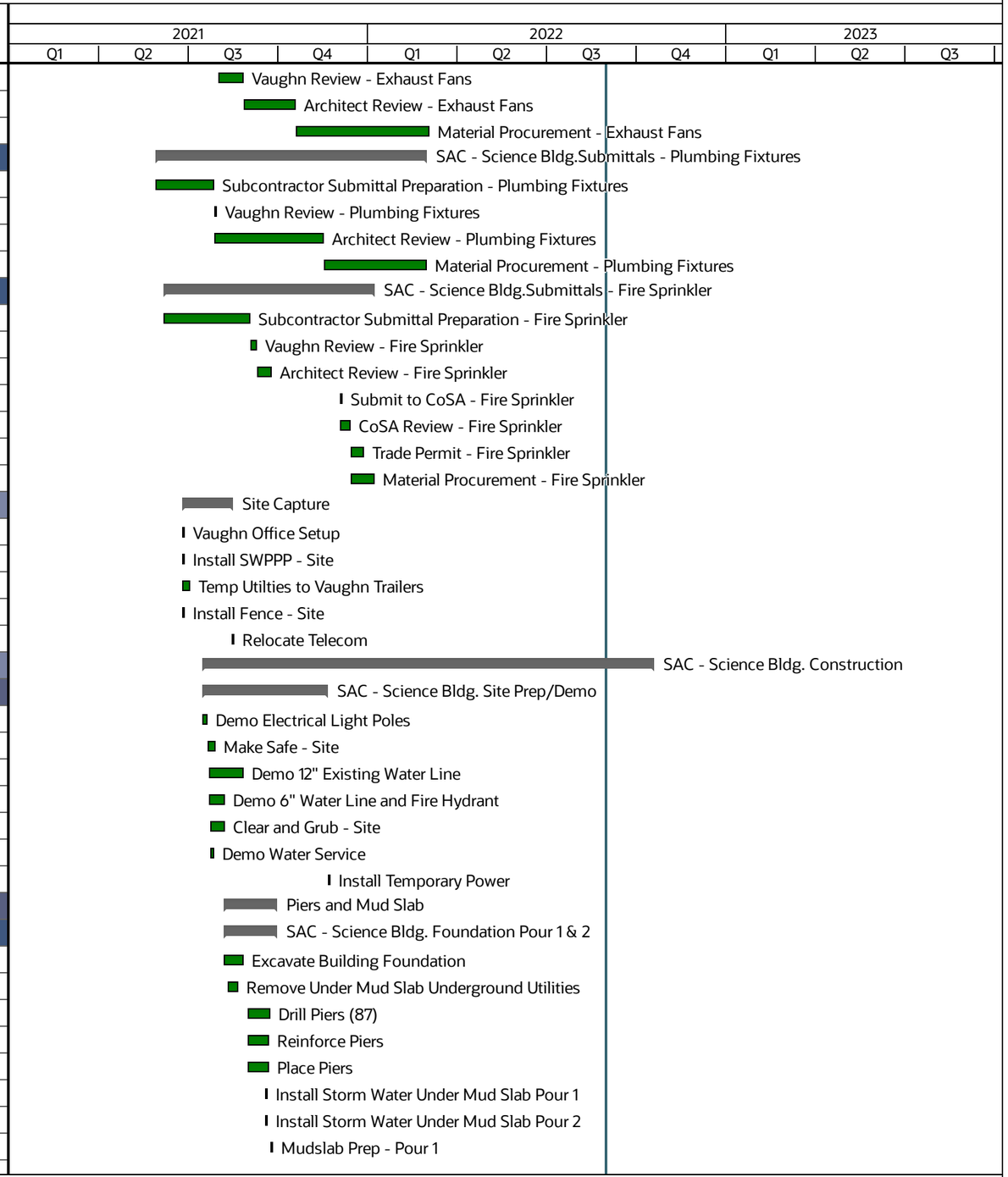
ID	Name	Planned Duration	Start	Finish
SAC - Science Bldg.Submittals - Millwork		61d	04-Jun-21	26-Jul-22
A3030	Subcontractor Submittal Preparation - Millwork	15d	04-Jun-21 A	09-Aug-21 A
A3040	Vaughn Review - Millwork	5d	09-Aug-21 A	27-Aug-21 A
A3050	Architect Review - Millwork	10d	27-Aug-21 A	30-Aug-21 A
A3060	Material Procurement - Millwork	35d	31-Aug-21 A	26-Jul-22 A
SAC - Science Bldg.Submittals - Electrical		25d	22-Apr-21	01-Dec-21
A3070	Subcontractor Submittal Preparation - Electrical Common Material	5d	22-Apr-21 A	23-Jun-21 A
A3080	Vaughn Review - Electrical Common Material	5d	23-Jun-21 A	23-Jun-21 A
A3090	Architect Review - Electrical Common Material	10d	24-Jun-21 A	25-Jun-21 A
A3100	Material Procurement - Electrical Common Material	5d	26-Jun-21 A	01-Dec-21 A
SAC - Science Bldg.Submittals - Vaults		20d	22-Apr-21	06-Aug-21
A15310	Subcontractor Submittal Preparation - Vaults	11d	22-Apr-21 A	26-Jul-21 A
A15320	Vaughn Review - Vaults	1d	26-Jul-21 A	26-Jul-21 A
A15330	Architect Review - Vaults	1d	27-Jul-21 A	03-Aug-21 A
A15340	Material Procurement - Vaults	3d	03-Aug-21 A	06-Aug-21 A
SAC - Science Bldg.Submittals - Main Electrical Panel		65d	22-Apr-21	28-Feb-22
A15150	Subcontractor Submittal Preparation - Main Panel	5d	22-Apr-21 A	23-Jun-21 A
A15160	Vaughn Review - Main Electrical Panel	5d	23-Jun-21 A	24-Jun-21 A
A15170	Architect Review - Main Electrical Panel	10d	25-Jun-21 A	01-Jul-21 A
A15180	Material Procurement - Main Electrical Panel	45d	01-Jul-21 A	28-Feb-22 A
SAC - Science Bldg.Submittals - Light Fixtures		48d	22-Apr-21	18-Jul-22
A14710	Subcontractor Submittal Preparation - Light Fixtures	5d	22-Apr-21 A	23-Jun-21 A
A14720	Vaughn Review - Light Fixtures	5d	23-Jun-21 A	24-Jun-21 A
A14730	Architect Review - Light Fixtures	10d	25-Jun-21 A	26-Oct-21 A
A14740	Material Procurement - Light Fixtures	30d	26-Oct-21 A	18-Jul-22 A
SAC - Science Bldg.Submittals - Fire Alarm		54d	22-Apr-21	18-Nov-21
A3110	Subcontractor Submittal Preparation - Fire Alarm Shop Drawings	15d	22-Apr-21 A	23-Sep-21 A
A3120	Vaughn Review - Fire Alarm Shop Drawings	5d	23-Sep-21 A	27-Sep-21 A
A3130	Architect Review - Fire Alarm Shop Drawings	10d	27-Sep-21 A	18-Nov-21 A
A3140	Material Procurement - Fire Alarm Shop Drawings	1d	18-Nov-21 A	18-Nov-21 A
SAC - Science Bldg.Submittals - Security System		79d	22-Apr-21	01-Mar-22
A3150	Subcontractor Submittal Preparation - Security System	5d	22-Apr-21 A	27-May-21 A
A3160	Vaughn Review - Security System	5d	28-May-21 A	08-Jul-21 A
A3170	Architect Review - Security System	10d	09-Jul-21 A	24-Sep-21 A
A3180	Material Procurement - Security System	20d	24-Sep-21 A	01-Mar-22 A
SAC - Science Bldg.Submittals - Telecommunication		223d	22-Apr-21	04-Apr-22
A3190	Subcontractor Submittal Preparation - Telecommunication	15d	22-Apr-21 A	17-Jun-21 A
A3200	Vaughn Review - Telecommunication	5d	18-Jun-21 A	14-Jul-21 A
A3210	Architect Review - Telecommunication	10d	15-Jul-21 A	08-Feb-22 A
A3220	Material Procurement - Telecommunication	20d	16-Dec-21 A	04-Apr-22 A
SAC - Science Bldg.Submittals - Ductwork Shop Drawings		20d	26-Oct-21	14-Jan-22



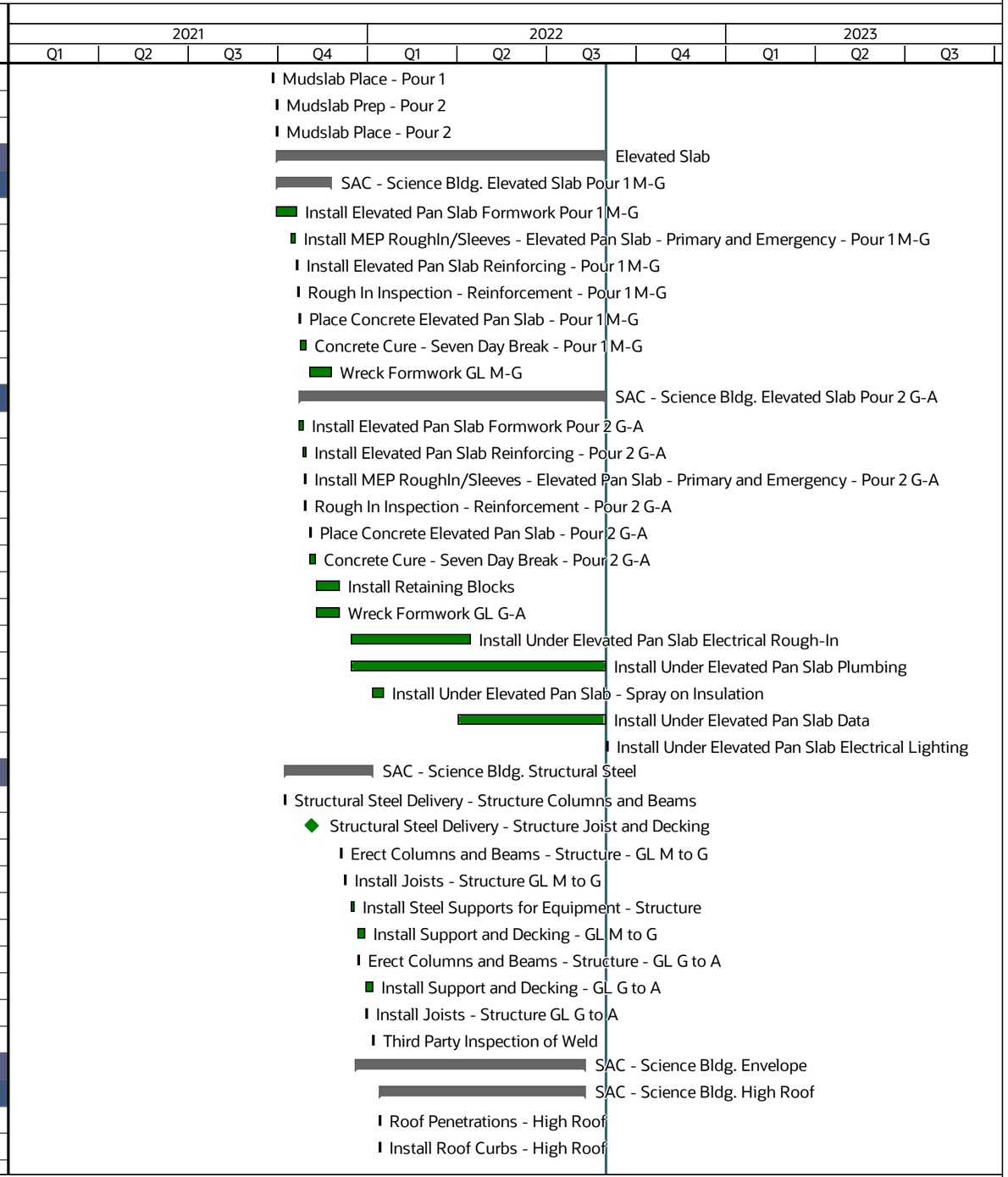
ID	Name	Planned Duration	Start	Finish
A3230	Subcontractor Submittal Preparation - Ductwork Shop Drawings	0d	26-Oct-21 A	19-Nov-21 A
A3240	Vaughn Review - Ductwork Shop Drawings	5d	19-Nov-21 A	29-Nov-21 A
A3250	Architect Review - Ductwork Shop Drawings	10d	29-Nov-21 A	02-Dec-21 A
A3510	Material Procurement - Ductwork	20d	03-Dec-21 A	14-Jan-22 A
SAC - Science Bldg.Submittals - Mechanical Common Materials		31d	27-May-21	03-Jan-22
A15220	Subcontractor Submittal Preparation - Mechanical Common Material	15d	27-May-21 A	17-Aug-21 A
A15230	Vaughn Review - Mechanical Common Material	5d	17-Aug-21 A	26-Aug-21 A
A15240	Architect Review - Mechanical Common Material	10d	26-Aug-21 A	27-Aug-21 A
A15250	Material Procurement - Mechanical Common Material	11d	27-Aug-21 A	03-Jan-22 A
SAC - Science Bldg.Submittals - Plumbing Rough-In		54d	27-May-21	21-Sep-21
A3270	Subcontractor Submittal Preparation - Plumbing Common Material	5d	27-May-21 A	26-Jul-21 A
A3280	Vaughn Review - Plumbing Common Material	5d	26-Jul-21 A	26-Jul-21 A
A3290	Architect Review - Plumbing Common Material	10d	27-Jul-21 A	12-Aug-21 A
A3300	Material Procurement - Plumbing Common Material	15d	12-Aug-21 A	21-Sep-21 A
SAC - Science Bldg.Submittals - Sanitary Sewer		36d	20-Apr-21	11-Aug-21
A14550	Subcontractor Submittal Preparation - Sanitary Sewer	5d	20-Apr-21 A	15-Jun-21 A
A14560	Vaughn Review - Sanitary Sewer	5d	16-Jun-21 A	17-Jun-21 A
A14570	Architect Review - Sanitary Sewer	10d	18-Jun-21 A	19-Jul-21 A
A14580	Material Procurement - Sanitary Sewer	20d	20-Jul-21 A	11-Aug-21 A
SAC - Science Bldg.Submittals - Storm Water		29d	20-Apr-21	04-Aug-21
A14590	Subcontractor Submittal Preparation - Storm Water	5d	20-Apr-21 A	15-Jun-21 A
A14600	Vaughn Review - Storm Water	5d	16-Jun-21 A	16-Jun-21 A
A14610	Architect Review - Storm Water	10d	17-Jun-21 A	06-Jul-21 A
A14620	Material Procurement - Storm Water	0d	07-Jul-21 A	04-Aug-21 A
SAC - Science Bldg.Submittals - Mechanical AHU		145d	27-May-21	28-Jul-22
A3310	Subcontractor Submittal Preparation - AHU	20d	27-May-21 A	08-Sep-21 A
A3320	Vaughn Review - AHU	5d	08-Sep-21 A	08-Sep-21 A
A3330	Architect Review - AHU	10d	08-Sep-21 A	10-Sep-21 A
A3340	Material Procurement - AHU	100d	10-Sep-21 A	28-Jul-22 A
SAC - Science Bldg.Submittals - Mechanical VAV		55d	27-May-21	05-May-22
A3470	Subcontractor Submittal Preparation - VAV	10d	27-May-21 A	16-Aug-21 A
A3480	Vaughn Review - VAV	5d	16-Aug-21 A	18-Aug-21 A
A3490	Architect Review - VAV	10d	18-Aug-21 A	19-Aug-21 A
A3500	Material Procurement - VAV	40d	19-Aug-21 A	05-May-22 A
SAC - Science Bldg.Submittals - Mechanical Exhaust Valves		95d	27-May-21	16-Mar-22
A15370	Subcontractor Submittal Preparation - Exhaust Valves	10d	27-May-21 A	26-Oct-21 A
A15380	Vaughn Review - Exhaust Valves	5d	03-Dec-21 A	06-Dec-21 A
A15390	Architect Review - Exhaust Valves	10d	07-Dec-21 A	14-Dec-21 A
A15400	Material Procurement - Exhaust Valves	38d	14-Dec-21 A	16-Mar-22 A
SAC - Science Bldg.Submittals - Mechanical Exhaust Fans		61d	27-May-21	02-Mar-22
A3430	Subcontractor Submittal Preparation - Exhaust Fans	10d	27-May-21 A	30-Jul-21 A



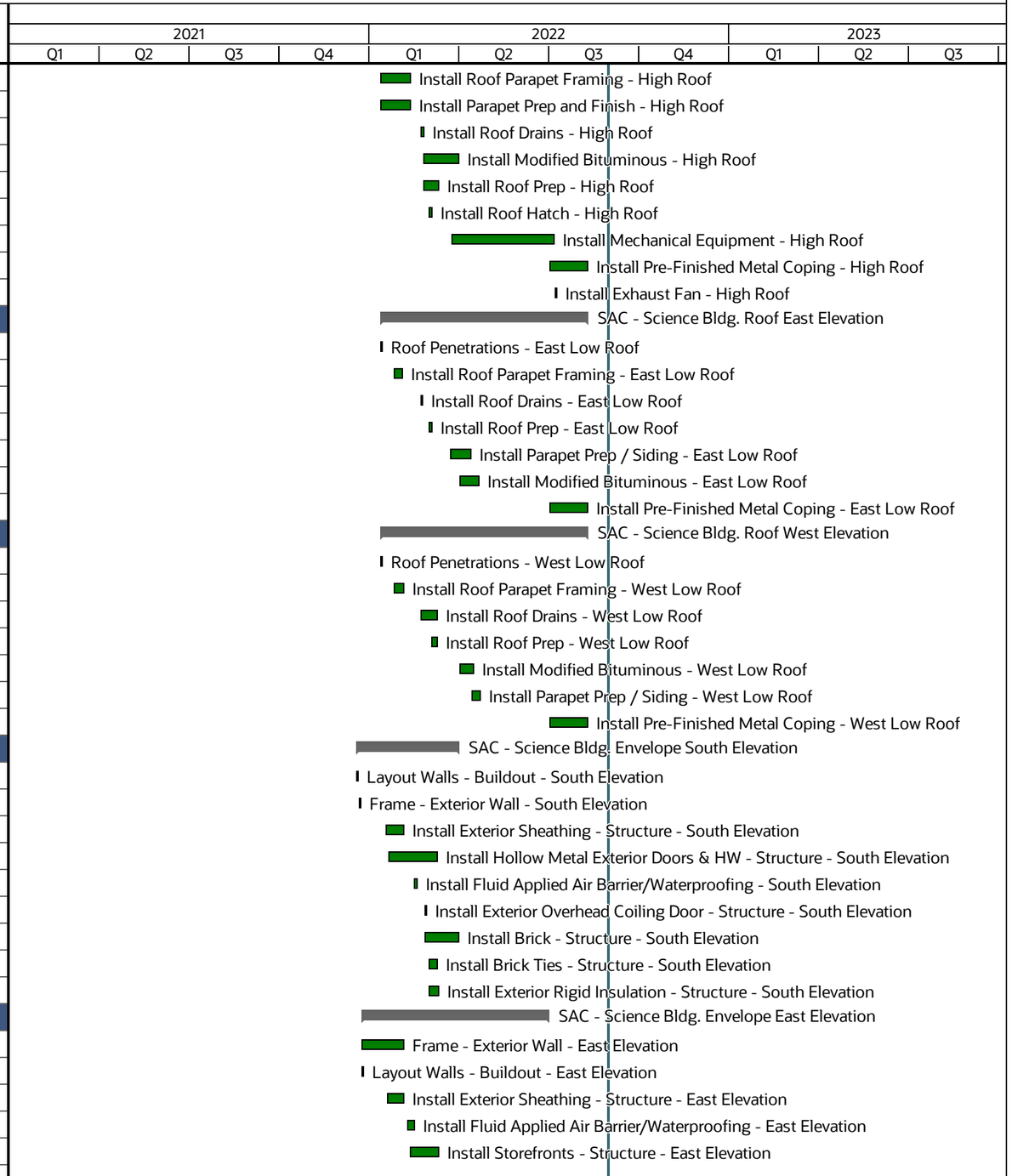
ID	Name	Planned Duration	Start	Finish
A3440	Vaughn Review - Exhaust Fans	5d	30-Jul-21 A	26-Aug-21 A
A3450	Architect Review - Exhaust Fans	10d	26-Aug-21 A	18-Oct-21 A
A3460	Material Procurement - Exhaust Fans	30d	18-Oct-21 A	02-Mar-22 A
SAC - Science Bldg.Submittals - Plumbing Fixtures		99d	27-May-21	28-Feb-22
A3390	Subcontractor Submittal Preparation - Plumbing Fixtures	10d	27-May-21 A	26-Jul-21 A
A3400	Vaughn Review - Plumbing Fixtures	5d	26-Jul-21 A	26-Jul-21 A
A3410	Architect Review - Plumbing Fixtures	10d	27-Jul-21 A	16-Nov-21 A
A3420	Material Procurement - Plumbing Fixtures	25d	16-Nov-21 A	28-Feb-22 A
SAC - Science Bldg.Submittals - Fire Sprinkler		74d	04-Jun-21	06-Jan-22
A3350	Subcontractor Submittal Preparation - Fire Sprinkler	15d	04-Jun-21 A	01-Sep-21 A
A3360	Vaughn Review - Fire Sprinkler	5d	01-Sep-21 A	08-Sep-21 A
A3370	Architect Review - Fire Sprinkler	10d	08-Sep-21 A	24-Sep-21 A
A3590	Submit to CoSA - Fire Sprinkler	1d	03-Dec-21 A	03-Dec-21 A
A3600	CoSA Review - Fire Sprinkler	15d	03-Dec-21 A	14-Dec-21 A
A3610	Trade Permit - Fire Sprinkler	5d	13-Dec-21 A	27-Dec-21 A
A3380	Material Procurement - Fire Sprinkler	15d	14-Dec-21 A	06-Jan-22 A
Site Capture		36d	24-Jun-21	15-Aug-21
A3520	Vaughn Office Setup	2d	24-Jun-21 A	25-Jun-21 A
A3530	Install SWPPP - Site	3d	24-Jun-21 A	25-Jun-21 A
A3540	Temp Utilties to Vaughn Trailers	3d	24-Jun-21 A	02-Jul-21 A
A6440	Install Fence - Site	2d	24-Jun-21 A	25-Jun-21 A
A5140	Relocate Telecom	15d	13-Aug-21 A	15-Aug-21 A
SAC - Science Bldg. Construction		327d	14-Jul-21	17-Oct-22
SAC - Science Bldg. Site Prep/Demo		110d	14-Jul-21	20-Nov-21
A3710	Demo Electrical Light Poles	2d	14-Jul-21 A	20-Jul-21 A
A5150	Make Safe - Site	5d	20-Jul-21 A	28-Jul-21 A
A3680	Demo 12" Existing Water Line	2d	21-Jul-21 A	25-Aug-21 A
A3690	Demo 6" Water Line and Fire Hydrant	2d	21-Jul-21 A	07-Aug-21 A
A5130	Clear and Grub - Site	8d	22-Jul-21 A	06-Aug-21 A
A3700	Demo Water Service	2d	22-Jul-21 A	26-Jul-21 A
A11660	Install Temporary Power	5d	20-Nov-21 A	20-Nov-21 A
Piers and Mud Slab		47d	04-Aug-21	28-Sep-21
SAC - Science Bldg. Foundation Pour 1 & 2		47d	04-Aug-21	28-Sep-21
A3550	Excavate Building Foundation	7d	04-Aug-21 A	25-Aug-21 A
A3670	Remove Under Mud Slab Underground Utilities	5d	09-Aug-21 A	19-Aug-21 A
A3560	Drill Piers (87)	22d	30-Aug-21 A	21-Sep-21 A
A3570	Reinforce Piers	16d	30-Aug-21 A	21-Sep-21 A
A3580	Place Piers	16d	30-Aug-21 A	21-Sep-21 A
A3660	Install Storm Water Under Mud Slab Pour 1	7d	17-Sep-21 A	20-Sep-21 A
A15450	Install Storm Water Under Mud Slab Pour 2	7d	17-Sep-21 A	20-Sep-21 A
A3620	Mudslab Prep - Pour 1	2d	22-Sep-21 A	22-Sep-21 A



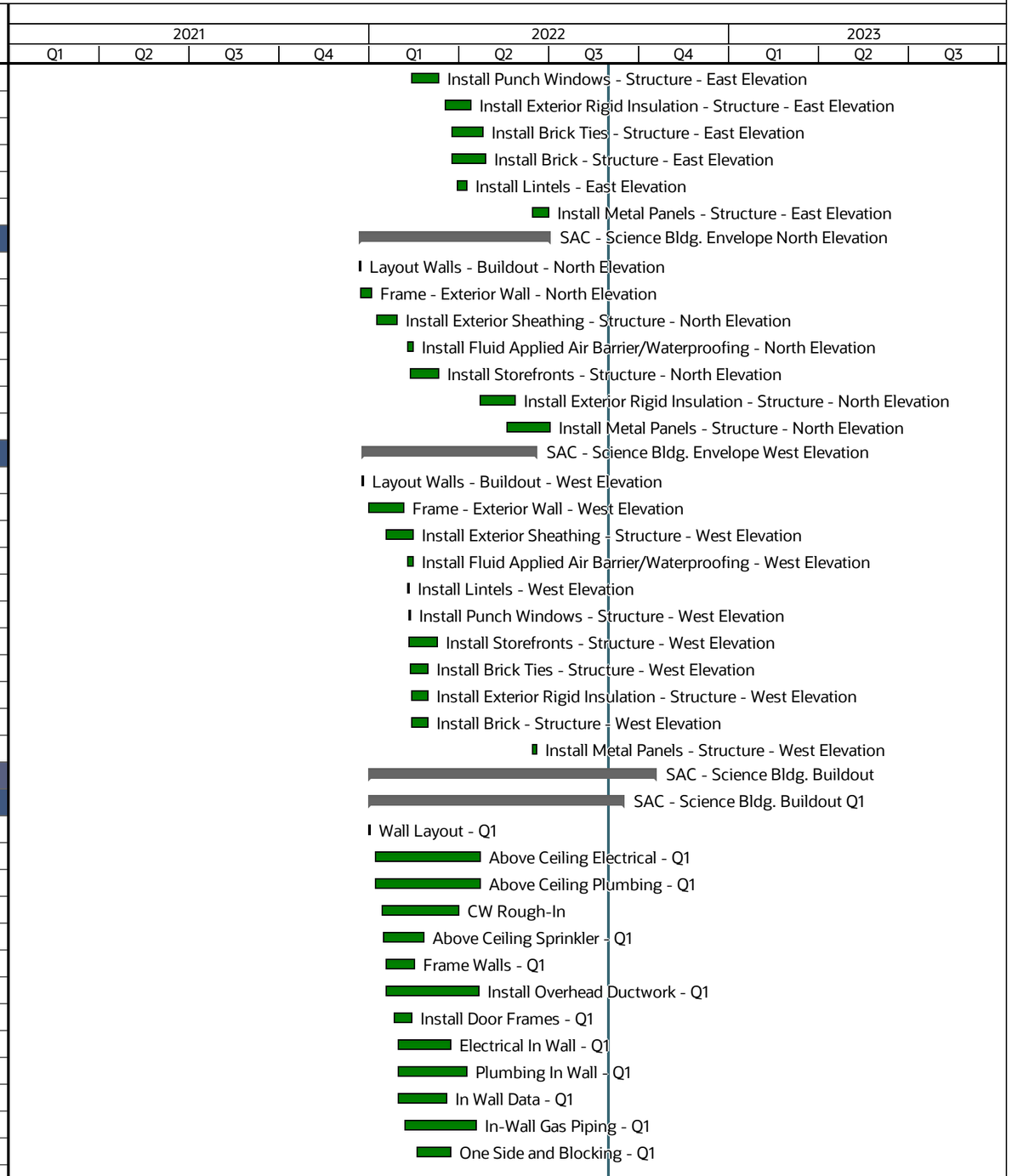
ID	Name	Planned Duration	Start	Finish
A3630	Mudslab Place - Pour 1	1d	23-Sep-21 A	23-Sep-21 A
A3640	Mudslab Prep - Pour 2	2d	27-Sep-21 A	27-Sep-21 A
A3650	Mudslab Place - Pour 2	1d	28-Sep-21 A	28-Sep-21 A
Elevated Slab		249d	27-Sep-21	29-Aug-22
SAC - Science Bldg. Elevated Slab Pour 1 M-G		45d	27-Sep-21	24-Nov-21
A3830	Install Elevated Pan Slab Formwork Pour 1 M-G	14d	27-Sep-21 A	20-Oct-21 A
A3850	Install MEP RoughIn/Sleeves - Elevated Pan Slab - Primary and Eme...	3d	13-Oct-21 A	18-Oct-21 A
A3840	Install Elevated Pan Slab Reinforcing - Pour 1 M-G	4d	18-Oct-21 A	20-Oct-21 A
A3860	Rough In Inspection - Reinforcement - Pour 1 M-G	1d	19-Oct-21 A	19-Oct-21 A
A3870	Place Concrete Elevated Pan Slab - Pour 1 M-G	1d	21-Oct-21 A	21-Oct-21 A
A15430	Concrete Cure - Seven Day Break - Pour 1 M-G	7d	22-Oct-21 A	29-Oct-21 A
A15440	Wreck Formwork GL M-G	7d	01-Nov-21 A	24-Nov-21 A
SAC - Science Bldg. Elevated Slab Pour 2 G-A		249d	21-Oct-21	29-Aug-22
A15420	Install Elevated Pan Slab Formwork Pour 2 G-A	15d	21-Oct-21 A	27-Oct-21 A
A3940	Install Elevated Pan Slab Reinforcing - Pour 2 G-A	6d	25-Oct-21 A	29-Oct-21 A
A3950	Install MEP RoughIn/Sleeves - Elevated Pan Slab - Primary and Eme...	3d	26-Oct-21 A	29-Oct-21 A
A3960	Rough In Inspection - Reinforcement - Pour 2 G-A	1d	27-Oct-21 A	28-Oct-21 A
A3970	Place Concrete Elevated Pan Slab - Pour 2 G-A	1d	01-Nov-21 A	01-Nov-21 A
A3980	Concrete Cure - Seven Day Break - Pour 2 G-A	7d	01-Nov-21 A	07-Nov-21 A
A4210	Install Retaining Blocks	5d	08-Nov-21 A	03-Dec-21 A
A4000	Wreck Formwork GL G-A	7d	08-Nov-21 A	03-Dec-21 A
A4020	Install Under Elevated Pan Slab Electrical Rough-In	8d	13-Dec-21 A	13-Apr-22 A
A4010	Install Under Elevated Pan Slab Plumbing	15d	13-Dec-21 A	29-Aug-22
A4050	Install Under Elevated Pan Slab - Spray on Insulation	11d	04-Jan-22 A	17-Jan-22 A
A4200	Install Under Elevated Pan Slab Data	5d	31-Mar-22 A	29-Aug-22
A15600	Install Under Elevated Pan Slab Electrical Lighting	0d	29-Aug-22	29-Aug-22
SAC - Science Bldg. Structural Steel		62d	06-Oct-21	05-Jan-22
A4030	Structural Steel Delivery - Structure Columns and Beams	1d	06-Oct-21 A	06-Oct-21 A
A15560	Structural Steel Delivery - Structure Joist and Decking	0d		04-Nov-21 A
A6340	Erect Columns and Beams - Structure - GL M to G	6d	02-Dec-21 A	03-Dec-21 A
A4060	Install Joists - Structure GL M to G	3d	06-Dec-21 A	10-Dec-21 A
A4070	Install Steel Supports for Equipment - Structure	3d	13-Dec-21 A	17-Dec-21 A
A6320	Install Support and Decking - GL M to G	2d	20-Dec-21 A	28-Dec-21 A
A6370	Erect Columns and Beams - Structure - GL G to A	4d	20-Dec-21 A	21-Dec-21 A
A6350	Install Support and Decking - GL G to A	2d	28-Dec-21 A	05-Jan-22 A
A6380	Install Joists - Structure GL G to A	3d	29-Dec-21 A	30-Dec-21 A
A14870	Third Party Inspection of Weld	0d	05-Jan-22 A	05-Jan-22 A
SAC - Science Bldg. Envelope		148d	17-Dec-21	08-Aug-22
SAC - Science Bldg. High Roof		127d	11-Jan-22	08-Aug-22
A4080	Roof Penetrations - High Roof	2d	11-Jan-22 A	11-Jan-22 A
A4110	Install Roof Curbs - High Roof	0d	11-Jan-22 A	11-Jan-22 A



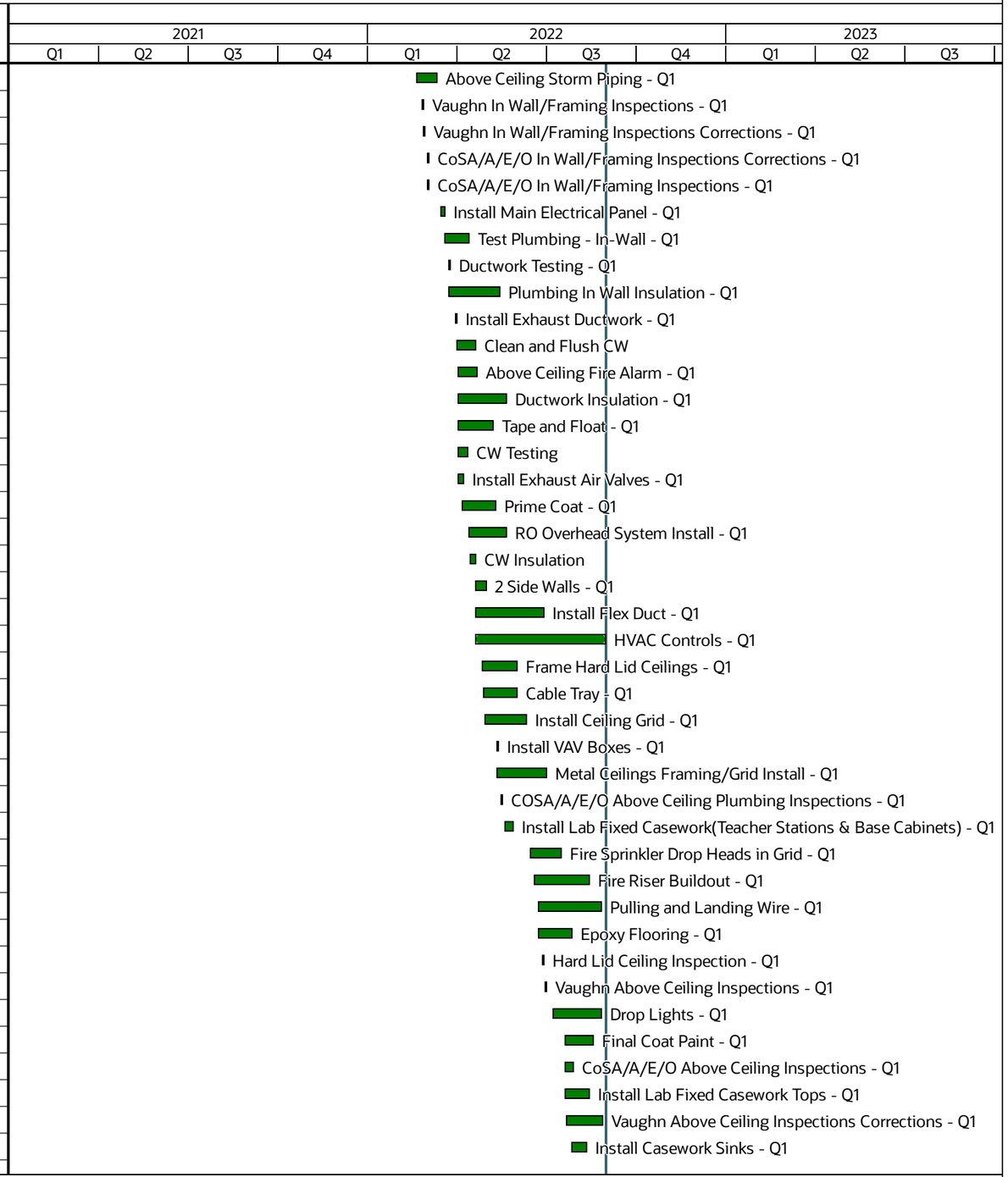
ID	Name	Planned Duration	Start	Finish
A4270	Install Roof Parapet Framing - High Roof	3d	11-Jan-22 A	11-Feb-22 A
A4280	Install Parapet Prep and Finish - High Roof	5d	11-Jan-22 A	11-Feb-22 A
A4160	Install Roof Drains - High Roof	3d	21-Feb-22 A	24-Feb-22 A
A4120	Install Modified Bituminous - High Roof	3d	23-Feb-22 A	30-Mar-22 A
A4320	Install Roof Prep - High Roof	5d	23-Feb-22 A	11-Mar-22 A
A4300	Install Roof Hatch - High Roof	1d	28-Feb-22 A	04-Mar-22 A
A4090	Install Mechanical Equipment - High Roof	5d	23-Mar-22 A	05-Jul-22 A
A4290	Install Pre-Finished Metal Coping - High Roof	0d	30-Jun-22 A	08-Aug-22 A
A4140	Install Exhaust Fan - High Roof	3d	05-Jul-22 A	05-Jul-22 A
SAC - Science Bldg. Roof East Elevation		122d	11-Jan-22	08-Aug-22
A13750	Roof Penetrations - East Low Roof	2d	11-Jan-22 A	11-Jan-22 A
A13760	Install Roof Parapet Framing - East Low Roof	3d	24-Jan-22 A	02-Feb-22 A
A13780	Install Roof Drains - East Low Roof	2d	21-Feb-22 A	23-Feb-22 A
A13800	Install Roof Prep - East Low Roof	5d	28-Feb-22 A	04-Mar-22 A
A13860	Install Parapet Prep / Siding - East Low Roof	5d	21-Mar-22 A	12-Apr-22 A
A13840	Install Modified Bituminous - East Low Roof	3d	31-Mar-22 A	21-Apr-22 A
A13910	Install Pre-Finished Metal Coping - East Low Roof	0d	30-Jun-22 A	08-Aug-22 A
SAC - Science Bldg. Roof West Elevation		124d	11-Jan-22	08-Aug-22
A13580	Roof Penetrations - West Low Roof	2d	11-Jan-22 A	11-Jan-22 A
A13590	Install Roof Parapet Framing - West Low Roof	3d	24-Jan-22 A	04-Feb-22 A
A13610	Install Roof Drains - West Low Roof	2d	21-Feb-22 A	09-Mar-22 A
A13630	Install Roof Prep - West Low Roof	5d	03-Mar-22 A	09-Mar-22 A
A13670	Install Modified Bituminous - West Low Roof	3d	31-Mar-22 A	15-Apr-22 A
A13690	Install Parapet Prep / Siding - West Low Roof	5d	12-Apr-22 A	21-Apr-22 A
A13740	Install Pre-Finished Metal Coping - West Low Roof	0d	30-Jun-22 A	08-Aug-22 A
SAC - Science Bldg. Envelope South Elevation		69d	17-Dec-21	30-Mar-22
A4130	Layout Walls - Buildout - South Elevation	1d	17-Dec-21 A	20-Dec-21 A
A4100	Frame - Exterior Wall - South Elevation	0d	21-Dec-21 A	22-Dec-21 A
A4150	Install Exterior Sheathing - Structure - South Elevation	4d	17-Jan-22 A	04-Feb-22 A
A4260	Install Hollow Metal Exterior Doors & HW - Structure - South Elevati...	3d	19-Jan-22 A	09-Mar-22 A
A4230	Install Fluid Applied Air Barrier/Waterproofing - South Elevation	7d	14-Feb-22 A	18-Feb-22 A
A4190	Install Exterior Overhead Coiling Door - Structure - South Elevation	1d	25-Feb-22 A	25-Feb-22 A
A4240	Install Brick - Structure - South Elevation	10d	25-Feb-22 A	30-Mar-22 A
A4170	Install Brick Ties - Structure - South Elevation	3d	28-Feb-22 A	09-Mar-22 A
A4220	Install Exterior Rigid Insulation - Structure - South Elevation	3d	28-Feb-22 A	11-Mar-22 A
SAC - Science Bldg. Envelope East Elevation		112d	23-Dec-21	30-Jun-22
A10970	Frame - Exterior Wall - East Elevation	0d	23-Dec-21 A	04-Feb-22 A
A11000	Layout Walls - Buildout - East Elevation	1d	23-Dec-21 A	23-Dec-21 A
A11010	Install Exterior Sheathing - Structure - East Elevation	3d	17-Jan-22 A	04-Feb-22 A
A11130	Install Fluid Applied Air Barrier/Waterproofing - East Elevation	6d	07-Feb-22 A	14-Feb-22 A
A11110	Install Storefronts - Structure - East Elevation	3d	10-Feb-22 A	11-Mar-22 A



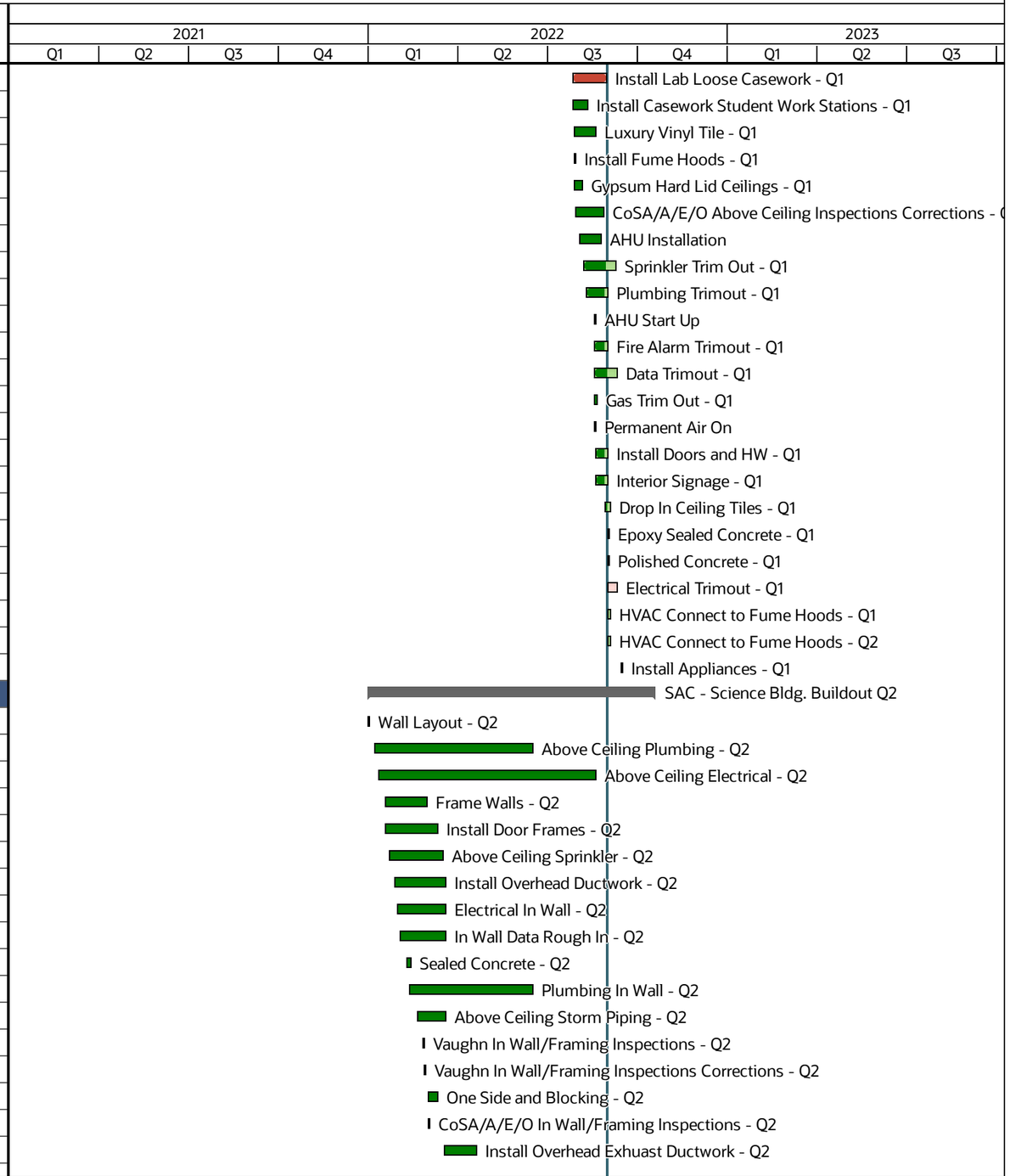
ID	Name	Planned Duration	Start	Finish
A11020	Install Punch Windows - Structure - East Elevation	5d	11-Feb-22 A	11-Mar-22 A
A11080	Install Exterior Rigid Insulation - Structure - East Elevation	2d	16-Mar-22 A	12-Apr-22 A
A11030	Install Brick Ties - Structure - East Elevation	3d	23-Mar-22 A	25-Apr-22 A
A11090	Install Brick - Structure - East Elevation	10d	23-Mar-22 A	27-Apr-22 A
A11140	Install Lintels - East Elevation	2d	28-Mar-22 A	08-Apr-22 A
A11100	Install Metal Panels - Structure - East Elevation	5d	13-Jun-22 A	30-Jun-22 A
SAC - Science Bldg. Envelope North Elevation		108d	21-Dec-21	01-Jul-22
A11190	Layout Walls - Buildout - North Elevation	1d	21-Dec-21 A	21-Dec-21 A
A11160	Frame - Exterior Wall - North Elevation	0d	22-Dec-21 A	03-Jan-22 A
A11200	Install Exterior Sheathing - Structure - North Elevation	5d	07-Jan-22 A	28-Jan-22 A
A11320	Install Fluid Applied Air Barrier/Waterproofing - North Elevation	7d	07-Feb-22 A	14-Feb-22 A
A11300	Install Storefronts - Structure - North Elevation	5d	09-Feb-22 A	11-Mar-22 A
A11270	Install Exterior Rigid Insulation - Structure - North Elevation	3d	20-Apr-22 A	26-May-22 A
A11290	Install Metal Panels - Structure - North Elevation	8d	18-May-22 A	01-Jul-22 A
SAC - Science Bldg. Envelope West Elevation		121d	23-Dec-21	17-Jun-22
A6490	Layout Walls - Buildout - West Elevation	1d	23-Dec-21 A	23-Dec-21 A
A6460	Frame - Exterior Wall - West Elevation	5d	30-Dec-21 A	04-Feb-22 A
A6500	Install Exterior Sheathing - Structure - West Elevation	4d	17-Jan-22 A	14-Feb-22 A
A6620	Install Fluid Applied Air Barrier/Waterproofing - West Elevation	7d	07-Feb-22 A	14-Feb-22 A
A6630	Install Lintels - West Elevation	2d	07-Feb-22 A	08-Feb-22 A
A6510	Install Punch Windows - Structure - West Elevation	2d	08-Feb-22 A	08-Feb-22 A
A6600	Install Storefronts - Structure - West Elevation	3d	08-Feb-22 A	09-Mar-22 A
A6520	Install Brick Ties - Structure - West Elevation	3d	10-Feb-22 A	28-Feb-22 A
A6570	Install Exterior Rigid Insulation - Structure - West Elevation	3d	11-Feb-22 A	28-Feb-22 A
A6580	Install Brick - Structure - West Elevation	8d	11-Feb-22 A	28-Feb-22 A
A6590	Install Metal Panels - Structure - West Elevation	5d	13-Jun-22 A	17-Jun-22 A
SAC - Science Bldg. Buildout		201d	30-Dec-21	17-Oct-22
SAC - Science Bldg. Buildout Q1		178d	30-Dec-21	14-Sep-22
A11340	Wall Layout - Q1	1d	30-Dec-21 A	30-Dec-21 A
A11420	Above Ceiling Electrical - Q1	11d	06-Jan-22 A	22-Apr-22 A
A15610	Above Ceiling Plumbing - Q1	5d	06-Jan-22 A	22-Apr-22 A
A12290	CW Rough-In	5d	12-Jan-22 A	31-Mar-22 A
A11460	Above Ceiling Sprinkler - Q1	12d	14-Jan-22 A	25-Feb-22 A
A11350	Frame Walls - Q1	8d	17-Jan-22 A	14-Feb-22 A
A14540	Install Overhead Ductwork - Q1	15d	17-Jan-22 A	20-Apr-22 A
A11780	Install Door Frames - Q1	5d	24-Jan-22 A	11-Feb-22 A
A11380	Electrical In Wall - Q1	16d	28-Jan-22 A	23-Mar-22 A
A11390	Plumbing In Wall - Q1	10d	28-Jan-22 A	08-Apr-22 A
A11470	In Wall Data - Q1	5d	28-Jan-22 A	18-Mar-22 A
A7000	In-Wall Gas Piping - Q1	11d	04-Feb-22 A	18-Apr-22 A
A11400	One Side and Blocking - Q1	6d	16-Feb-22 A	22-Mar-22 A



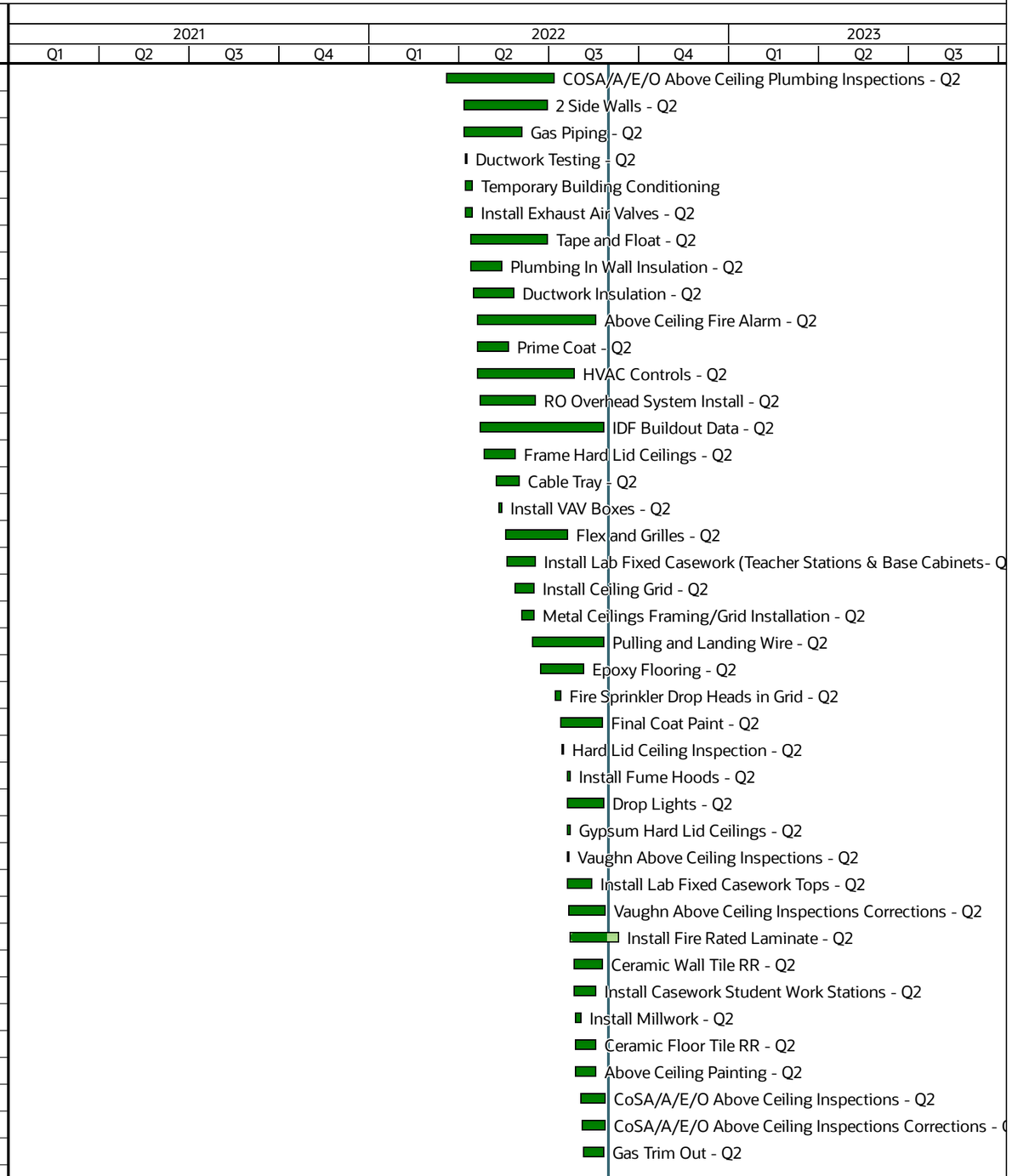
ID	Name	Planned Duration	Start	Finish
A11430	Above Ceiling Storm Piping - Q1	10d	18-Feb-22 A	11-Mar-22 A
A14450	Vaughn In Wall/Framing Inspections - Q1	1d	23-Feb-22 A	23-Feb-22 A
A11510	Vaughn In Wall/Framing Inspections Corrections - Q1	3d	24-Feb-22 A	24-Feb-22 A
A14460	CoSA/A/E/O In Wall/Framing Inspections Corrections - Q1	1d	28-Feb-22 A	28-Feb-22 A
A14470	CoSA/A/E/O In Wall/Framing Inspections - Q1	1d	28-Feb-22 A	28-Feb-22 A
A11720	Install Main Electrical Panel - Q1	5d	14-Mar-22 A	18-Mar-22 A
A14480	Test Plumbing - In-Wall - Q1	1d	18-Mar-22 A	12-Apr-22 A
A11710	Ductwork Testing - Q1	2d	21-Mar-22 A	22-Mar-22 A
A14490	Plumbing In Wall Insulation - Q1	5d	21-Mar-22 A	13-May-22 A
A12010	Install Exhaust Ductwork - Q1	5d	28-Mar-22 A	31-Mar-22 A
A12130	Clean and Flush CW	2d	29-Mar-22 A	19-Apr-22 A
A11440	Above Ceiling Fire Alarm - Q1	5d	31-Mar-22 A	20-Apr-22 A
A11610	Ductwork Insulation - Q1	10d	31-Mar-22 A	20-May-22 A
A14290	Tape and Float - Q1	10d	31-Mar-22 A	06-May-22 A
A12300	CW Testing	5d	31-Mar-22 A	11-Apr-22 A
A11650	Install Exhaust Air Valves - Q1	5d	31-Mar-22 A	07-Apr-22 A
A11540	Prime Coat - Q1	2d	04-Apr-22 A	09-May-22 A
A15680	RO Overhead System Install - Q1	10d	11-Apr-22 A	20-May-22 A
A12310	CW Insulation	5d	12-Apr-22 A	18-Apr-22 A
A11530	2 Side Walls - Q1	5d	18-Apr-22 A	29-Apr-22 A
A13410	Install Flex Duct - Q1	7d	18-Apr-22 A	27-Jun-22 A
A12330	HVAC Controls - Q1	5d	18-Apr-22 A	29-Aug-22
A15480	Frame Hard Lid Ceilings - Q1	3d	25-Apr-22 A	31-May-22 A
A11480	Cable Tray - Q1	5d	26-Apr-22 A	31-May-22 A
A11690	Install Ceiling Grid - Q1	8d	27-Apr-22 A	10-Jun-22 A
A15650	Install VAV Boxes - Q1	2d	09-May-22 A	11-May-22 A
A15580	Metal Ceilings Framing/Grid Install - Q1	5d	10-May-22 A	30-Jun-22 A
A15630	COSA/A/E/O Above Ceiling Plumbing Inspections - Q1	1d	13-May-22 A	13-May-22 A
A14130	Install Lab Fixed Casework(Teacher Stations & Base Cabinets) - Q1	15d	17-May-22 A	27-May-22 A
A12340	Fire Sprinkler Drop Heads in Grid - Q1	6d	13-Jun-22 A	15-Jul-22 A
A11450	Fire Riser Buildout - Q1	2d	17-Jun-22 A	12-Aug-22 A
A11620	Pulling and Landing Wire - Q1	5d	20-Jun-22 A	25-Aug-22 A
A15270	Epoxy Flooring - Q1	9d	20-Jun-22 A	26-Jul-22 A
A15490	Hard Lid Ceiling Inspection - Q1	5d	24-Jun-22 A	27-Jun-22 A
A11500	Vaughn Above Ceiling Inspections - Q1	1d	27-Jun-22 A	29-Jun-22 A
A11730	Drop Lights - Q1	5d	05-Jul-22 A	25-Aug-22 A
A11550	Final Coat Paint - Q1	3d	18-Jul-22 A	17-Aug-22 A
A15030	CoSA/A/E/O Above Ceiling Inspections - Q1	1d	18-Jul-22 A	27-Jul-22 A
A15460	Install Lab Fixed Casework Tops - Q1	10d	18-Jul-22 A	12-Aug-22 A
A15040	Vaughn Above Ceiling Inspections Corrections - Q1	3d	19-Jul-22 A	26-Aug-22 A
A11600	Install Casework Sinks - Q1	3d	25-Jul-22 A	10-Aug-22 A



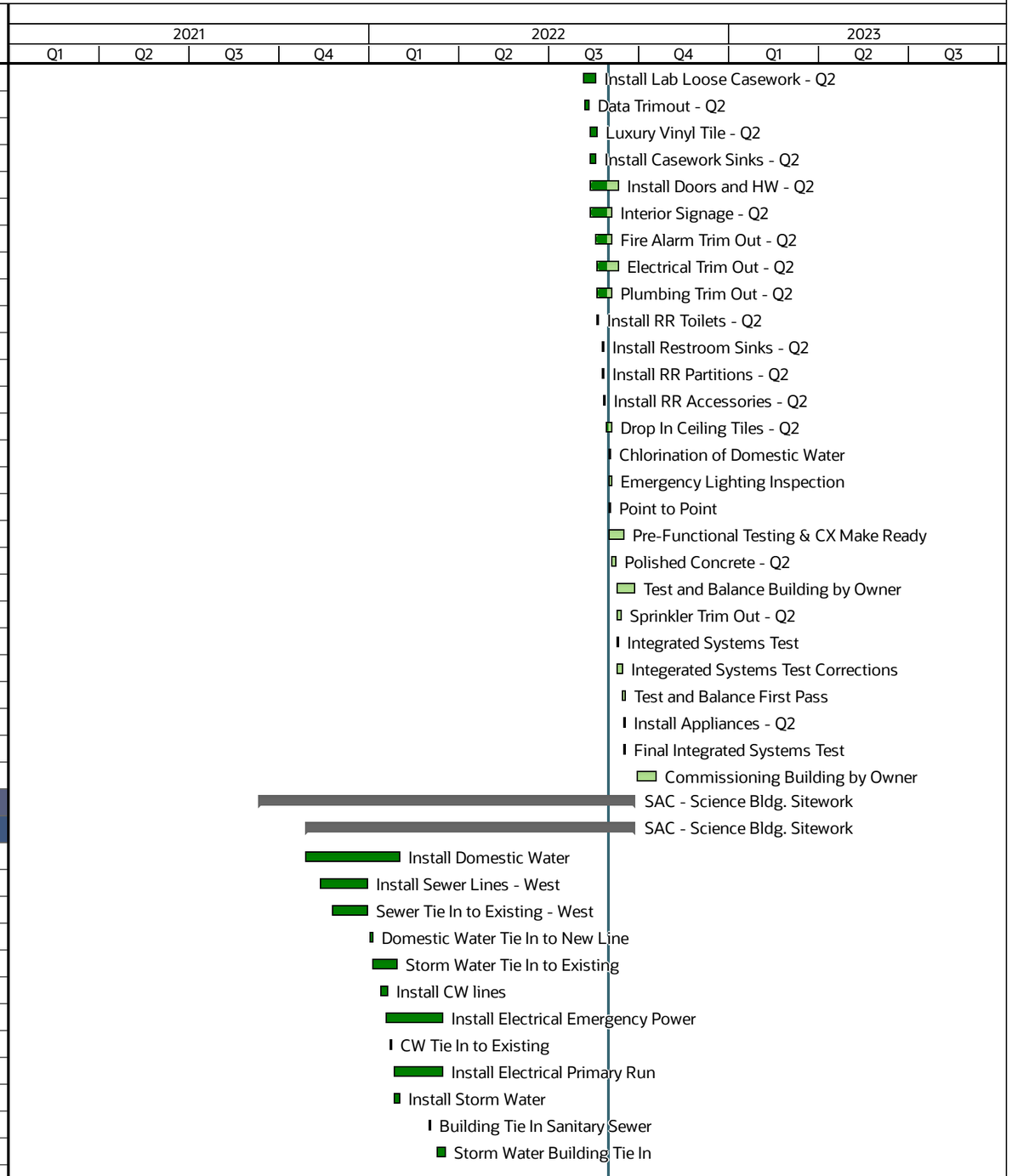
ID	Name	Planned Duration	Start	Finish
A15280	Install Lab Loose Casework - Q1	10d	25-Jul-22 A	29-Aug-22
A15700	Install Casework Student Work Stations - Q1	10d	25-Jul-22 A	10-Aug-22 A
A11570	Luxury Vinyl Tile - Q1	2d	26-Jul-22 A	18-Aug-22 A
A11630	Install Fume Hoods - Q1	2d	26-Jul-22 A	28-Jul-22 A
A15500	Gypsum Hard Lid Ceilings - Q1	3d	26-Jul-22 A	04-Aug-22 A
A15020	CoSA/A/E/O Above Ceiling Inspections Corrections - Q1	3d	28-Jul-22 A	26-Aug-22 A
A11790	AHU Installation	5d	01-Aug-22 A	23-Aug-22 A
A15300	Sprinkler Trim Out - Q1	5d	04-Aug-22 A	07-Sep-22
A14500	Plumbing Trimout - Q1	5d	08-Aug-22 A	31-Aug-22
A11680	AHU Start Up	3d	15-Aug-22 A	15-Aug-22 A
A11750	Fire Alarm Trimout - Q1	3d	15-Aug-22 A	31-Aug-22
A14240	Data Trimout - Q1	5d	15-Aug-22 A	09-Sep-22
A15350	Gas Trim Out - Q1	5d	15-Aug-22 A	19-Aug-22 A
A11800	Permanent Air On	5d	15-Aug-22 A	15-Aug-22 A
A11840	Install Doors and HW - Q1	5d	17-Aug-22 A	31-Aug-22
A15730	Interior Signage - Q1	5d	17-Aug-22 A	31-Aug-22
A11700	Drop In Ceiling Tiles - Q1	2d	26-Aug-22 A	02-Sep-22
A11560	Epoxy Sealed Concrete - Q1	1d	29-Aug-22	29-Aug-22
A11580	Polished Concrete - Q1	3d	29-Aug-22	31-Aug-22
A11740	Electrical Trimout - Q1	9d	29-Aug-22	09-Sep-22
A11670	HVAC Connect to Fume Hoods - Q1	5d	29-Aug-22	02-Sep-22
A11760	HVAC Connect to Fume Hoods - Q2	5d	29-Aug-22	02-Sep-22
A11640	Install Appliances - Q1	3d	12-Sep-22	14-Sep-22
SAC - Science Bldg. Buildout Q2		200d	30-Dec-21	17-Oct-22
A11830	Wall Layout - Q2	1d	30-Dec-21 A	30-Dec-21 A
A15620	Above Ceiling Plumbing - Q2	5d	06-Jan-22 A	15-Jun-22 A
A11980	Above Ceiling Electrical - Q2	15d	10-Jan-22 A	18-Aug-22 A
A11870	Frame Walls - Q2	7d	17-Jan-22 A	28-Feb-22 A
A15130	Install Door Frames - Q2	5d	17-Jan-22 A	11-Mar-22 A
A11940	Above Ceiling Sprinkler - Q2	12d	21-Jan-22 A	16-Mar-22 A
A11900	Install Overhead Ductwork - Q2	15d	26-Jan-22 A	18-Mar-22 A
A11950	Electrical In Wall - Q2	16d	28-Jan-22 A	18-Mar-22 A
A12050	In Wall Data Rough In - Q2	5d	31-Jan-22 A	18-Mar-22 A
A12060	Sealed Concrete - Q2	1d	07-Feb-22 A	11-Feb-22 A
A11850	Plumbing In Wall - Q2	15d	09-Feb-22 A	15-Jun-22 A
A12040	Above Ceiling Storm Piping - Q2	3d	18-Feb-22 A	18-Mar-22 A
A15090	Vaughn In Wall/Framing Inspections - Q2	1d	23-Feb-22 A	23-Feb-22 A
A15100	Vaughn In Wall/Framing Inspections Corrections - Q2	3d	24-Feb-22 A	24-Feb-22 A
A11960	One Side and Blocking - Q2	6d	28-Feb-22 A	11-Mar-22 A
A15110	CoSA/A/E/O In Wall/Framing Inspections - Q2	1d	28-Feb-22 A	28-Feb-22 A
A12100	Install Overhead Exhuast Ductwork - Q2	5d	16-Mar-22 A	18-Apr-22 A



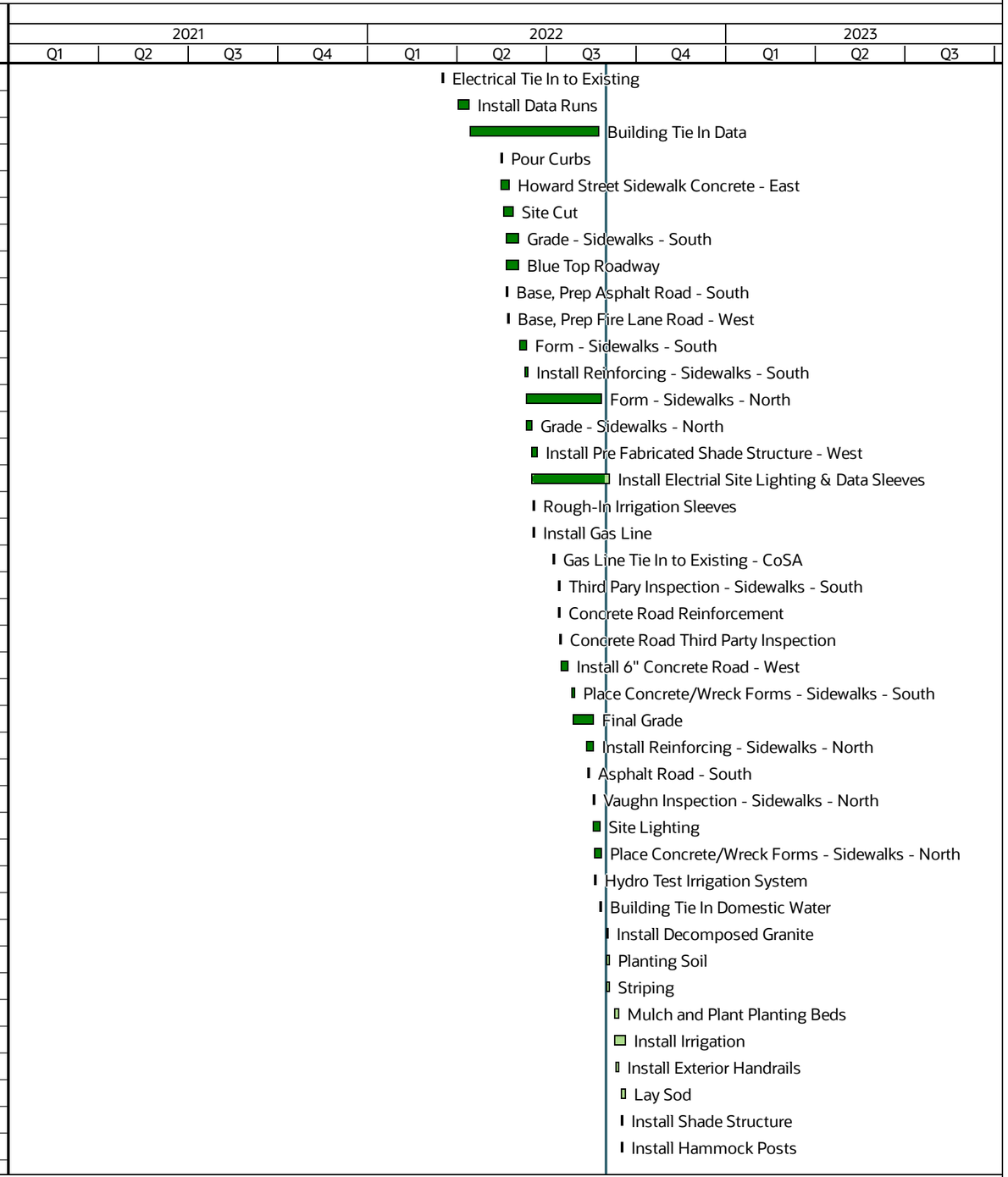
ID	Name	Planned Duration	Start	Finish
A15640	COSA/A/E/O Above Ceiling Plumbing Inspections - Q2	1d	18-Mar-22 A	05-Jul-22 A
A12030	2 Side Walls - Q2	5d	04-Apr-22 A	29-Jun-22 A
A14180	Gas Piping - Q2	11d	04-Apr-22 A	03-Jun-22 A
A15140	Ductwork Testing - Q2	2d	05-Apr-22 A	05-Apr-22 A
A11930	Temporary Building Conditioning	10d	05-Apr-22 A	13-Apr-22 A
A15410	Install Exhaust Air Valves - Q2	5d	06-Apr-22 A	13-Apr-22 A
A12780	Tape and Float - Q2	6d	11-Apr-22 A	28-Jun-22 A
A15190	Plumbing In Wall Insulation - Q2	5d	11-Apr-22 A	13-May-22 A
A13970	Ductwork Insulation - Q2	5d	14-Apr-22 A	25-May-22 A
A11990	Above Ceiling Fire Alarm - Q2	5d	18-Apr-22 A	17-Aug-22 A
A12140	Prime Coat - Q2	4d	18-Apr-22 A	20-May-22 A
A15720	HVAC Controls - Q2	5d	18-Apr-22 A	26-Jul-22 A
A15690	RO Overhead System Install - Q2	5d	20-Apr-22 A	17-Jun-22 A
A11490	IDF Buildout Data - Q2	10d	21-Apr-22 A	25-Aug-22 A
A13160	Frame Hard Lid Ceilings - Q2	5d	25-Apr-22 A	27-May-22 A
A12220	Cable Tray - Q2	4d	06-May-22 A	31-May-22 A
A13990	Install VAV Boxes - Q2	10d	10-May-22 A	13-May-22 A
A13400	Flex and Grilles - Q2	7d	16-May-22 A	19-Jul-22 A
A14140	Install Lab Fixed Casework (Teacher Stations & Base Cabinets- Q2	15d	17-May-22 A	17-Jun-22 A
A12170	Install Ceiling Grid - Q2	5d	26-May-22 A	15-Jun-22 A
A12000	Metal Ceilings Framing/Grid Installation - Q2	0d	01-Jun-22 A	15-Jun-22 A
A13980	Pulling and Landing Wire - Q2	5d	13-Jun-22 A	25-Aug-22 A
A15260	Epoxy Flooring - Q2	9d	20-Jun-22 A	05-Aug-22 A
A15590	Fire Sprinkler Drop Heads in Grid - Q2	6d	05-Jul-22 A	12-Jul-22 A
A12160	Final Coat Paint - Q2	3d	11-Jul-22 A	24-Aug-22 A
A11520	Hard Lid Ceiling Inspection - Q2	2d	12-Jul-22 A	12-Jul-22 A
A12240	Install Fume Hoods - Q2	2d	18-Jul-22 A	22-Jul-22 A
A12180	Drop Lights - Q2	5d	18-Jul-22 A	25-Aug-22 A
A13170	Gypsum Hard Lid Ceilings - Q2	5d	18-Jul-22 A	22-Jul-22 A
A15050	Vaughn Above Ceiling Inspections - Q2	1d	18-Jul-22 A	20-Jul-22 A
A15470	Install Lab Fixed Casework Tops - Q2	8d	18-Jul-22 A	12-Aug-22 A
A15060	Vaughn Above Ceiling Inspections Corrections - Q2	3d	19-Jul-22 A	26-Aug-22 A
A13230	Install Fire Rated Laminate - Q2	5d	20-Jul-22 A	09-Sep-22
A14890	Ceramic Wall Tile RR - Q2	5d	25-Jul-22 A	24-Aug-22 A
A15710	Install Casework Student Work Stations - Q2	10d	25-Jul-22 A	16-Aug-22 A
A12190	Install Millwork - Q2	5d	26-Jul-22 A	01-Aug-22 A
A14880	Ceramic Floor Tile RR - Q2	3d	26-Jul-22 A	17-Aug-22 A
A15820	Above Ceiling Painting - Q2	5d	26-Jul-22 A	17-Aug-22 A
A15080	CoSA/A/E/O Above Ceiling Inspections - Q2	1d	01-Aug-22 A	26-Aug-22 A
A15070	CoSA/A/E/O Above Ceiling Inspections Corrections - Q2	3d	02-Aug-22 A	26-Aug-22 A
A14190	Gas Trim Out - Q2	5d	03-Aug-22 A	25-Aug-22 A



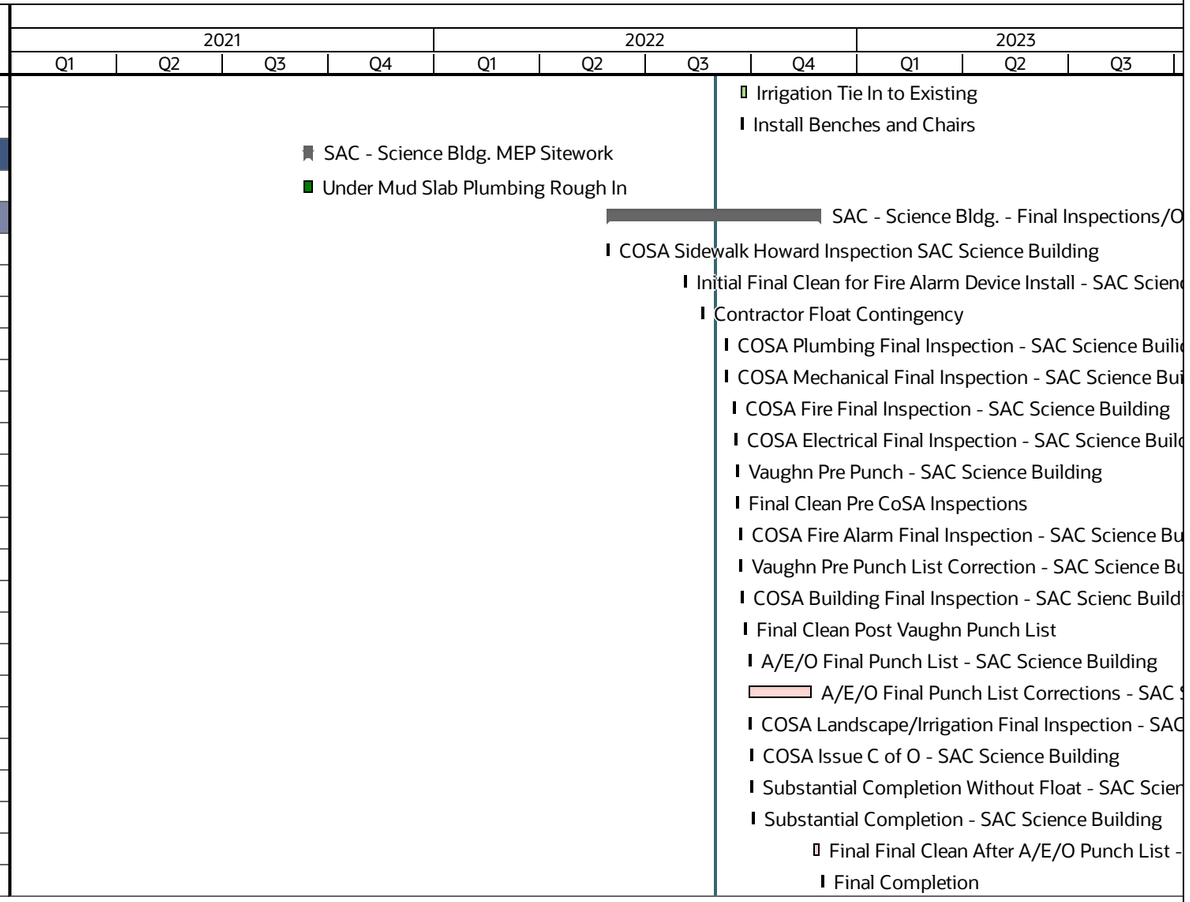
ID	Name	Planned Duration	Start	Finish
A15290	Install Lab Loose Casework - Q2	10d	03-Aug-22 A	16-Aug-22 A
A14230	Data Trimout - Q2	5d	04-Aug-22 A	10-Aug-22 A
A12150	Luxury Vinyl Tile - Q2	1d	10-Aug-22 A	18-Aug-22 A
A12230	Install Casework Sinks - Q2	3d	10-Aug-22 A	17-Aug-22 A
A11970	Install Doors and HW - Q2	5d	10-Aug-22 A	09-Sep-22
A15120	Interior Signage - Q2	3d	10-Aug-22 A	02-Sep-22
A12210	Fire Alarm Trim Out - Q2	3d	16-Aug-22 A	02-Sep-22
A12200	Electrical Trim Out - Q2	3d	17-Aug-22 A	09-Sep-22
A14510	Plumbing Trim Out - Q2	5d	17-Aug-22 A	02-Sep-22
A14900	Install RR Toilets - Q2	3d	17-Aug-22 A	19-Aug-22 A
A11770	Install Restroom Sinks - Q2	5d	22-Aug-22 A	25-Aug-22 A
A14920	Install RR Partitions - Q2	5d	23-Aug-22 A	25-Aug-22 A
A14910	Install RR Accessories - Q2	2d	24-Aug-22 A	25-Aug-22 A
A12250	Drop In Ceiling Tiles - Q2	2d	26-Aug-22 A	02-Sep-22
A12320	Chlorination of Domestic Water	4d	29-Aug-22	01-Sep-22
A14160	Emergency Lighting Inspection	5d	29-Aug-22	02-Sep-22
A15510	Point to Point	3d	29-Aug-22	31-Aug-22
A12350	Pre-Functional Testing & CX Make Ready	12d	29-Aug-22	14-Sep-22
A12070	Polished Concrete - Q2	3d	01-Sep-22	06-Sep-22
A14150	Test and Balance Building by Owner	15d	06-Sep-22	26-Sep-22
A12280	Sprinkler Trim Out - Q2	5d	06-Sep-22	12-Sep-22
A11880	Integrated Systems Test	1d	06-Sep-22	06-Sep-22
A11890	Integerated Systems Test Corrections	5d	07-Sep-22	13-Sep-22
A11920	Test and Balance First Pass	5d	12-Sep-22	16-Sep-22
A11810	Install Appliances - Q2	2d	14-Sep-22	15-Sep-22
A11910	Final Integrated Systems Test	1d	14-Sep-22	14-Sep-22
A12260	Commissioning Building by Owner	15d	27-Sep-22	17-Oct-22
SAC - Science Bldg. Sitework		232d	09-Sep-21	26-Sep-22
SAC - Science Bldg. Sitework		225d	26-Oct-21	26-Sep-22
A6920	Install Domestic Water	10d	26-Oct-21 A	31-Jan-22 A
A6970	Install Sewer Lines - West	10d	10-Nov-21 A	30-Dec-21 A
A6960	Sewer Tie In to Existing - West	2d	23-Nov-21 A	30-Dec-21 A
A6930	Domestic Water Tie In to New Line	2d	31-Dec-21 A	04-Jan-22 A
A6750	Storm Water Tie In to Existing	1d	03-Jan-22 A	28-Jan-22 A
A6950	Install CW lines	5d	11-Jan-22 A	19-Jan-22 A
A15360	Install Electrical Emergency Power	10d	17-Jan-22 A	14-Mar-22 A
A6250	CW Tie In to Existing	1d	20-Jan-22 A	20-Jan-22 A
A6230	Install Electrical Primary Run	0d	24-Jan-22 A	15-Mar-22 A
A6670	Install Storm Water	20d	24-Jan-22 A	31-Jan-22 A
A6980	Building Tie In Sanitary Sewer	2d	28-Feb-22 A	01-Mar-22 A
A7030	Storm Water Building Tie In	5d	08-Mar-22 A	18-Mar-22 A



ID	Name	Planned Duration	Start	Finish
A6760	Electrical Tie In to Existing	3d	15-Mar-22 A	15-Mar-22 A
A6880	Install Data Runs	5d	31-Mar-22 A	12-Apr-22 A
A7020	Building Tie In Data	4d	12-Apr-22 A	22-Aug-22 A
A6730	Pour Curbs	5d	13-May-22 A	13-May-22 A
A15660	Howard Street Sidewalk Concrete - East	10d	13-May-22 A	23-May-22 A
A6640	Site Cut	5d	16-May-22 A	27-May-22 A
A6210	Grade - Sidewalks - South	5d	19-May-22 A	01-Jun-22 A
A6800	Blue Top Roadway	2d	19-May-22 A	01-Jun-22 A
A6910	Base, Prep Asphalt Road - South	4d	19-May-22 A	19-May-22 A
A6900	Base, Prep Fire Lane Road - West	4d	20-May-22 A	20-May-22 A
A13930	Form - Sidewalks - South	5d	01-Jun-22 A	09-Jun-22 A
A13940	Install Reinforcing - Sidewalks - South	4d	07-Jun-22 A	10-Jun-22 A
A6260	Form - Sidewalks - North	5d	08-Jun-22 A	25-Aug-22 A
A6480	Grade - Sidewalks - North	5d	08-Jun-22 A	15-Jun-22 A
A6850	Install Pre Fabricated Shade Structure - West	5d	14-Jun-22 A	20-Jun-22 A
A6890	Install Electrial Site Lighting & Data Sleeves	5d	14-Jun-22 A	02-Sep-22
A6240	Rough-In Irrigation Sleeves	5d	15-Jun-22 A	16-Jun-22 A
A6680	Install Gas Line	15d	15-Jun-22 A	17-Jun-22 A
A6770	Gas Line Tie In to Existing - CoSA	1d	05-Jul-22 A	08-Jul-22 A
A13950	Third Pary Inspection - Sidewalks - South	1d	11-Jul-22 A	11-Jul-22 A
A6790	Concrete Road Reinforcement	5d	11-Jul-22 A	13-Jul-22 A
A6710	Concrete Road Third Party Inspection	5d	13-Jul-22 A	13-Jul-22 A
A6330	Install 6" Concrete Road - West	3d	14-Jul-22 A	21-Jul-22 A
A13960	Place Concrete/Wreck Forms - Sidewalks - South	5d	25-Jul-22 A	29-Jul-22 A
A6830	Final Grade	2d	26-Jul-22 A	17-Aug-22 A
A6270	Install Reinforcing - Sidewalks - North	2d	09-Aug-22 A	17-Aug-22 A
A6310	Asphalt Road - South	6d	10-Aug-22 A	11-Aug-22 A
A6280	Vaughn Inspection - Sidewalks - North	1d	16-Aug-22 A	16-Aug-22 A
A6690	Site Lighting	5d	16-Aug-22 A	23-Aug-22 A
A6290	Place Concrete/Wreck Forms - Sidewalks - North	3d	17-Aug-22 A	25-Aug-22 A
A6810	Hydro Test Irrigation System	3d	17-Aug-22 A	18-Aug-22 A
A7010	Building Tie In Domestic Water	1d	22-Aug-22 A	22-Aug-22 A
A6360	Install Decomposed Granite	3d	29-Aug-22	31-Aug-22
A6720	Planting Soil	5d	29-Aug-22	02-Sep-22
A6940	Striping	5d	29-Aug-22	02-Sep-22
A6700	Mulch and Plant Planting Beds	5d	06-Sep-22	12-Sep-22
A6300	Install Irrigation	10d	06-Sep-22	19-Sep-22
A6820	Install Exterior Handrails	3d	08-Sep-22	12-Sep-22
A6650	Lay Sod	5d	13-Sep-22	19-Sep-22
A6840	Install Shade Structure	3d	13-Sep-22	15-Sep-22
A6870	Install Hammock Posts	2d	13-Sep-22	14-Sep-22



ID	Name	Planned Duration	Start	Finish
A6780	Irrigation Tie In to Existing	5d	20-Sep-22	26-Sep-22
A6860	Install Benches and Chairs	1d	20-Sep-22	20-Sep-22
SAC - Science Bldg. MEP Sitework		7d	09-Sep-21	16-Sep-21
A14260	Under Mud Slab Plumbing Rough In	7d	09-Sep-21 A	16-Sep-21 A
SAC - Science Bldg. - Final Inspections/Occupancy		123d	27-May-22	29-Nov-22
A15670	COSA Sidewalk Howard Inspection SAC Science Building	8d	27-May-22 A	27-May-22 A
A2460	Initial Final Clean for Fire Alarm Device Install - SAC Science Building	2d	02-Aug-22 A	03-Aug-22 A
A2610	Contractor Float Contingency	0d	17-Aug-22 A	17-Aug-22 A
A2360	COSA Plumbing Final Inspection - SAC Science Builiding	1d	06-Sep-22	06-Sep-22
A2370	COSA Mechanical Final Inspection - SAC Science Building	1d	06-Sep-22	06-Sep-22
A2400	COSA Fire Final Inspection - SAC Science Building	1d	13-Sep-22	13-Sep-22
A2380	COSA Electrical Final Inspection - SAC Science Building	1d	15-Sep-22	15-Sep-22
A2590	Vaughn Pre Punch - SAC Science Building	1d	16-Sep-22	16-Sep-22
A15210	Final Clean Pre CoSA Inspections	1d	16-Sep-22	16-Sep-22
A2390	COSA Fire Alarm Final Inspection - SAC Science Building	1d	19-Sep-22	19-Sep-22
A2430	Vaughn Pre Punch List Correction - SAC Science Building	4d	19-Sep-22	22-Sep-22
A2410	COSA Building Final Inspection - SAC Scienc Building	2d	20-Sep-22	21-Sep-22
A2620	Final Clean Post Vaughn Punch List	2d	23-Sep-22	26-Sep-22
A2440	A/E/O Final Punch List - SAC Science Building	2d	27-Sep-22	28-Sep-22
A2450	A/E/O Final Punch List Corrections - SAC Science Building	40d	27-Sep-22	21-Nov-22
A2600	COSA Landscape/Irrigation Final Inspection - SAC Science Building	1d	27-Sep-22	27-Sep-22
A2490	COSA Issue C of O - SAC Science Building	1d	28-Sep-22	28-Sep-22
A2480	Substantial Completion Without Float - SAC Science Building	1d	29-Sep-22	29-Sep-22
A15200	Substantial Completion - SAC Science Building	1d	30-Sep-22	30-Sep-22
A2470	Final Final Clean After A/E/O Punch List - SAC Science Building	3d	22-Nov-22	28-Nov-22
A2500	Final Completion	1d	29-Nov-22	29-Nov-22 C



Discussion and Possible Action to Amend the Construction Project Management/Program Management Services Contract with AECOM Technical Services, Inc.

Presented to the Board Acting as Committee of the Whole on September 13, 2022, and now presented to Board for approval on September 27, 2022.

MINUTE ORDER

"The Board of Trustees hereby amends the contract with AECOM Technical Services, Inc. providing for the purchase of Construction Project Management / Program Management Services as requested by the Interim Associate Vice Chancellor for 2017 General Obligation Construction Improvement Program (CIP). Compensation for services shall not exceed 1.6% of the total budget for construction projects. This action also authorizes the Chancellor or designee to approve the fee for each engagement."

PURPOSE

To change compensation from 1.2% of the Total Budget for Construction Projects to 1.6%.

BACKGROUND

This minute order is requested to provide additional compensation for services provided over a longer than anticipated term. The form of agreement with AECOM assumed a certain timeframe for the services of AECOM employees assigned to the Program, and backed into a percentage fee on the basis of that assumption. Therefore, in order to agree to an extension of the term, AECOM requires an increase in the percentage approved by the Board to meet its costs of extending the term of Program service of certain AECOM employees.

In September 2017, the Board of Trustees awarded a contract to AECOM Technical Services, Inc. ("AECOM") as part of a pool of contractors for the purchase of Construction Project Management / Program Management Services on an as needed basis with compensation for services not to exceed approximately one percent (1%) of each Project's Construction Budget, and without a guaranteed minimum amount of work. The contract term is March 9, 2018 to August 31, 2022, and includes three, one-year options to renew upon mutual consent of AECOM and the College District.

In August 2020, the Board of Trustees approved amending the contract revising the compensation paid to AECOM from 1% to 1.2% of the total budget for construction projects.

IMPLICATIONS

Financial: G.O. Bond Interest Income
Strategic Plan: Goal I – Student Success; Goal III Performance Excellence
Employee Services: None
Attachments: Presentation

Gary O'Bar, C.P.M.
Director Purchasing & Contract Administration

Lacy Hampton, Interim Associate Vice Chancellor
G.O. Construction Improvement Program (CIP)

Dr. Diane E. Snyder, CPA
Vice Chancellor for Finance & Administration

Dr. Mike Flores
Chancellor

3-year Preventive Maintenance (PM) and Maintenance Tax Notes (MTN) Project Plan

FY23 – FY25

September 13, 2022 Board Meeting

Gregory L. McClure
Assoc. Vice-Chancellor, Facilities and Construction Management
Alamo Colleges District

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Agenda

- **Discussion and Possible Action to Approve the Project List for the 2022 Maintenance Tax Notes and Preventive Maintenance Plan for FY23 – FY25**
  - Approves **project list for Maintenance Tax Note** Funding
  - Approves **project list for Preventive Maintenance** Funding
  - Approves **Demolition budget** set aside for certain buildings recently replaced

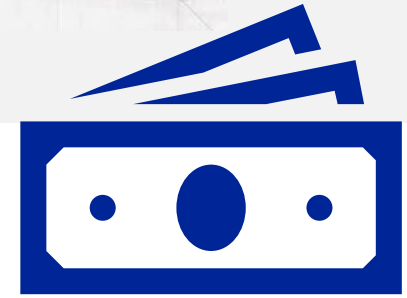
GROUNDBREAKING FUTURES

- Bexar County voters approved a **$450M general obligation bond in 2017** and Trustees added **$50M Maintenance Tax Notes** that has allowed ACD to renovate, add facilities and expand geographically- **Groundbreaking Futures in San Antonio.**

- Building on that success with a separate funding stream: **New $270M Aug. 2022 Maintenance Tax Notes** to fund critical past-due maintenance to **extend the life of aging facilities** and increase energy savings with technology refresh.

- Institutional Budget includes a **$58.5M 3-year, Preventative Maintenance Budget** (funded by the Property Tax Maintenance & Operations tax rate)

GROUNDBREAKING FUTURES



$270M Maintenance Tax Notes
August 2022

- Strategically Invest in Learning Environment
- Increase Access to Technology
- Enhance Student Safety
- Reduce Energy Consumption and Improve Sustainability
- Increase Stewardship – Restore & Preserve High-Value Facility Portfolio

Facilities Maintenance

Board Policies in Support of Charges

C.2.3 Facilities and Grounds Management

- *Maintenance and Operations: The College District shall ensure that its facilities are safe, comfortable, and hygienic for students, faculty, employees, and the general public. Consistent maintenance standards shall be employed throughout the College District. Periodic assessments of the condition of College District facilities shall be conducted.*

- *Preventive Maintenance: The College District administration shall prepare, budget, and execute an annual preventive maintenance program.*

Charges to the Chancellor

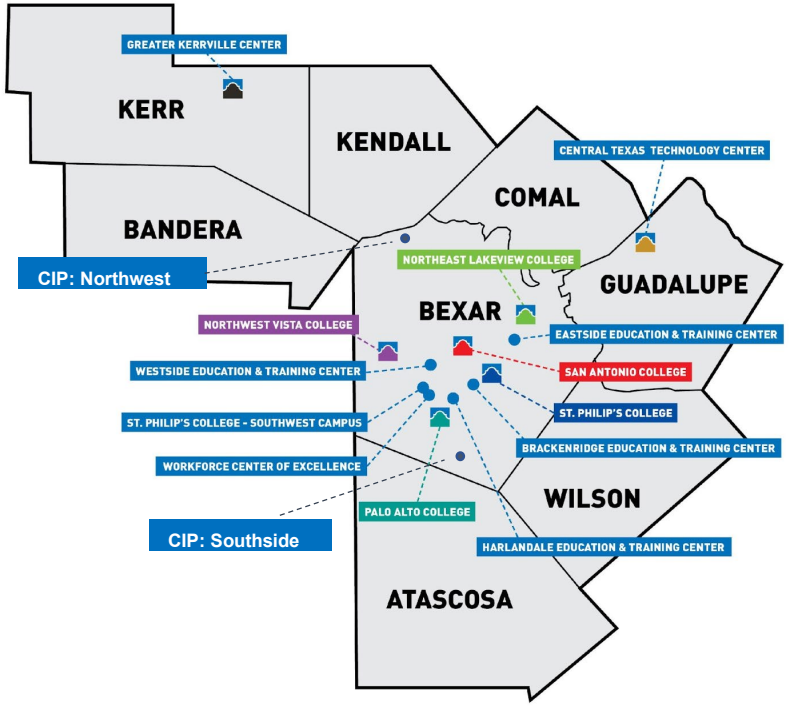
- *Project Management for Capital Projects*

Activities to Date: PM and MTN Planning

- **Project Goal**
  - Following the best practice data-driven annual 3-year Preventive Maintenance (PM) Project Plan process implemented two years ago, gaining Board approval of updated plan for fiscal year (FY) 2023 – 2025.
  - New for this year, is additional project list approval for $270M of deferred maintenance funded by 2022 Maintenance Tax Notes (MTN); thus, addressing past due critical facilities maintenance requirements on 51% of our gross square footage.
- **Starting point: Data**
  - Facility Condition Assessment (FCA) updating for work completed in prior year
  - Pre-work with College Facilities Superintendents, Facilities Leadership
    - Total project costs: Soft costs, Inflation, Construction market volatility
- **Consensus Approach based on Data**
  - Common framework for fair and equitable ranking of priorities and a PM Plan to be applied District-wide; while gaining direct input from each college.

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)
- FY23 Budget: $19.5M with infusion of additional $270M of Maintenance Tax Notes
- **TARGET:** increase PM budget by 2% to 2.5% ($24M - $30M per year) to prevent further deterioration of facilities



Current Facilities Mtn. Backlog:

$266 M total backlog across ACD (currently due and due within 1 -2 years) out of $510M total requirements

FY23 Debt Mgmt Plan includes issuance of $270M Maintenance Tax Bonds for critical renovations

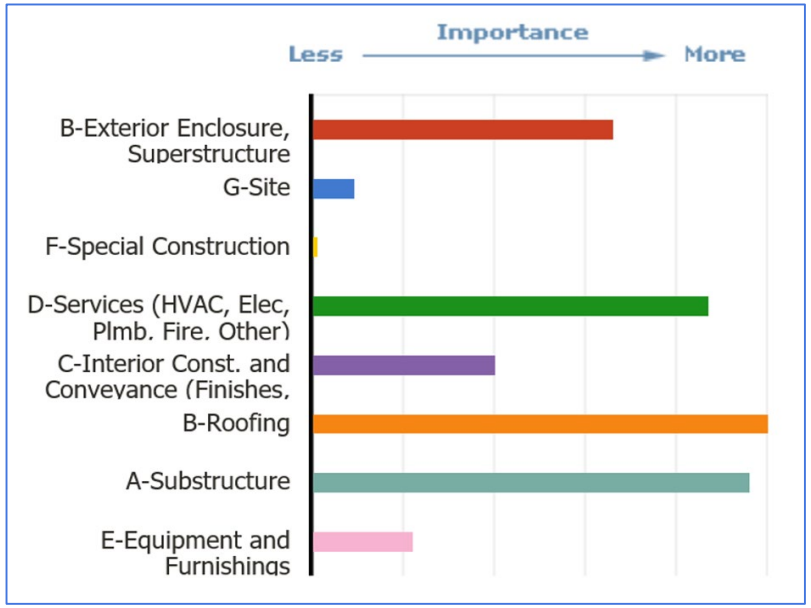
PM & MTN Prioritization Criteria

- **Building System Categories** *28% Weight*
- **Requirement Priority** *25% Weight*
- **Building Use** *21% Weight*
  - Top Tier = Classroom/Training, 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 (Vehicles, General, Fuel and Hazardous Materials), Waste Treatment Plant, Specialty Cultural (Museum, Library), Housing
- **Building Age (Year Constructed)** *14% Weight*

  This plan extends lifecycle of fully renovated buildings 20-30 years
- **Building Condition Index** *12% Weight*

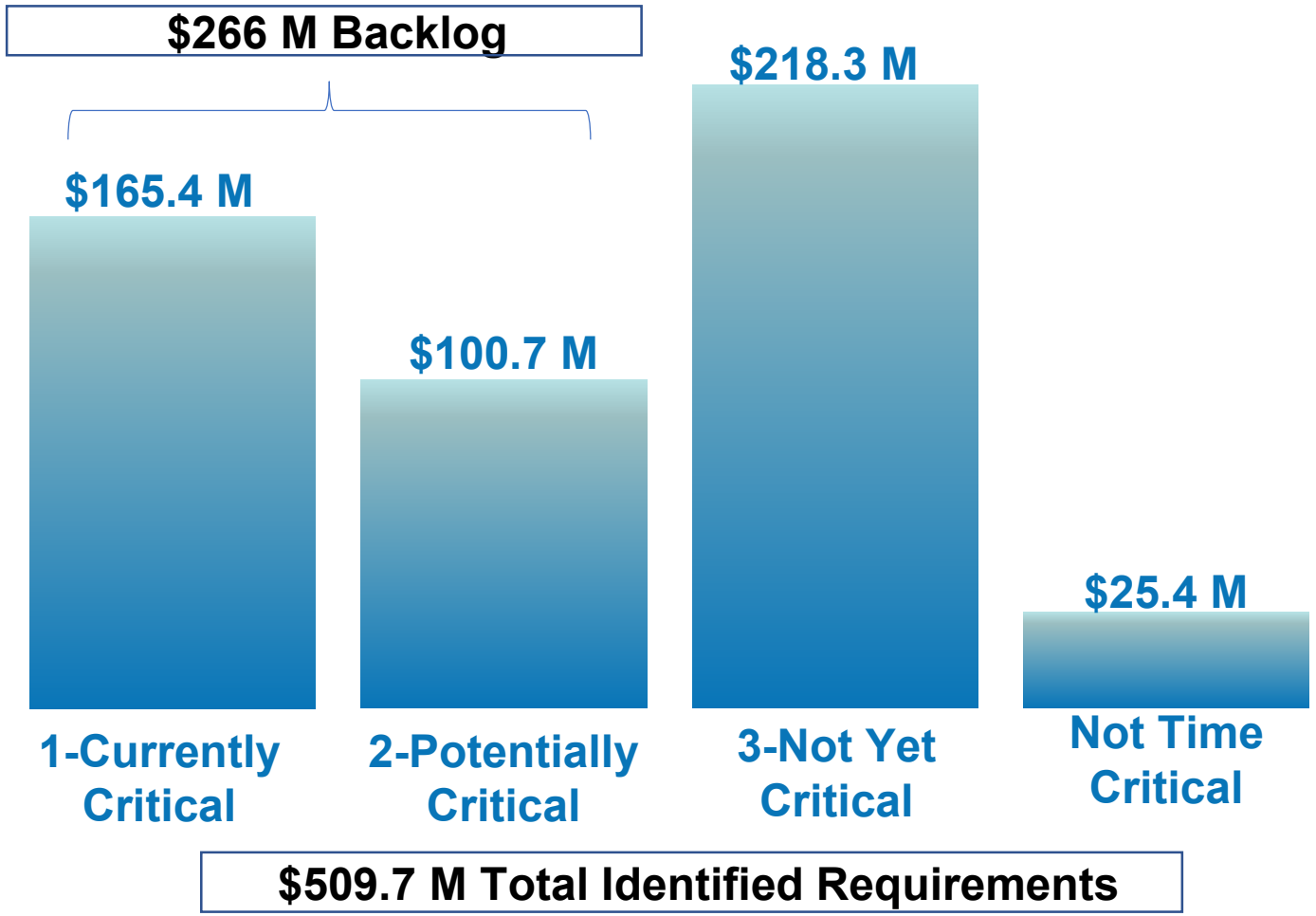
  This plan improves condition index 25 points, a 72% increase

Building System Categories



Building Age (Year Constructed)

Activities to Date: PM and MTN Planning



MTN Funded Projects

- Recapitalization aging and poor condition facilities
- Types of Projects
  - Facility Renovation
  - Major System Rehabilitation (Roof and HVAC) Projects
  - Addressing Comprehensive Requirements
  - Storm drain Improvements
- 65 separately named projects, District-wide

PM Projects Accelerated with MTN Funds

List of Buildings which include requirements prioritized for PM Funding during FY 2023 – FY 2025

- **Prioritized PM needs in these years for these Buildings will be addressed through MTN Funding instead of PM Budget.**
- *This has allowed for needs which fell in later years at other facilities throughout the District to be reprioritized and accelerated.*

Campus Name	Asset Name
Northeast Lakeview College	Performing Arts Center
Northwest Vista College	Texas Persimmon Physical Plant
	Mountain Laurel Hall
	Manzanillo Hall
	Pecan Hall
	Redbud Learning Center
	Mexican Persimmon Physical Plant
Palo Alto College	Ray Ellison Family Center - Building T
	Nueces Hall
	Guadalupe Hall
	San Jacinto Hall - Building R
	Executive Offices - Building H
San Antonio College	Central Plant
	Nail Technical Center
	Longwith Radio Television & Film
	Chance Academic Center
	Loftin Student Center
	Nursing & Allied Health Complex
	Apparatus Bay Building (1st Responders
	Sprung Structure (1st Responders)
St. Philip's College	Watson Fine Arts Center
	Continuing Education
	Applied Science Building
	Science Building (William C. Davis)
	Child Development Center
	Sutton Learning Center
	Applied Health, One Stop and CLR
	Chiller Building
Southwest Campus	Industrial Technology Center
	Diesel Technology Labs
Economic Workforce (DSO)	EETC Campus
	Workforce Center of Excellence (SWC)

MTN Budget: Full Facility Renovations

- **Full Facility Renovations**
  - Facilities identified for recapitalization through full facility renovation due to Age, Condition Rating, Comprehensive set of Requirements
- **Eastside Education & Training Center** (6 Campus Facilities)
  - Early Childhood Facility, Library, Main Building, Main Building Boiler Room, Library Boiler Room, Gym
- **San Antonio College** (6 Campus Facilities)
  - Chance Academic Center, Nail Technical Center, McCreless Hall, Gonzales Hall, Bennett East (Music Hall), McAllister Fine Arts Center

Campus	Project Count	Building Size Associated	Estimated MTN Budget
Eastside Education & Training Center	6	60,989	$ 18,296,700
San Antonio College	6	349,499	$109,782,789
Total	**12**	**410,488**	**$128,079,489**

MTN Budget: Roof/HVAC, Comprehensive Requirements, etc.

- Major System Rehabilitation (Roof and HVAC) Projects, Addressing Comprehensive Requirements, Storm drain Improvements, etc.

Campus	Project Count	Building Size Associated	Estimated MTN Budget	% Breakout
Northeast Lakeview College	4	134,168	$ 7,409,053	5%
Northwest Vista College	9	449,668	$ 16,082,436	11%
Palo Alto College	11	157,819	$ 23,888,424	17%
San Antonio College	10	615,626	$ 38,118,151	27%
St. Philip's College	12	525,174	$ 38,619,785	27%
Southwest Campus	5	437,071	$ 12,081,051	9%
First Responders Academy	2	8,605	$ 700,639	0.5%
Program Contingency			$ 5,020,972	4%
Total	**53**	**2,328,131**	**$ 141,920,511**	

Annual 3-Year Preventive Maintenance Plan

Annual PM Budget Overview (3-year Overview)

District Wide PM Budget Summary FY 2023 - FY 2025			
	Fiscal Year		
	2023	2024	2025
Preventive Maint. Projects	**4,629,632**	**9,466,565**	**13,578,881**
Trailing "Soft Costs"	1,020,468	1,813,527	2,606,144
Annual/Recurring Maintenance	3,127,610	3,219,908	3,314,976
Security/Infrastructure Projects	8,000,000	5,000,000	
Set-aside for Demolition	2,722,290		
Grand Total	**$ 19,500,000**	**$ 19,500,000**	**$ 19,500,000**

MTN Program + Annual PM Budget (Overall Plan)

MTN Full Facility Renovations + MTN Critical Deferred Maintenance + FY 2023 - 25 Preventive Maintenance		Fiscal Year		
		2023	2024	2025
MTN Program	**Full Facility Renovations *Subtotal***	**$ 128,079,489**		
	Critical Deferred Maintenance on 50 Facilities *Subtotal*	**$ 141,920,511**		
Preventive Maint. Projects				
	Preventive Maint. Projects	**$ 4,629,632**	**$ 9,466,565**	**$13,578,881**
	Trailing "Soft Costs"	$ 1,020,468	$ 1,813,527	$ 2,606,144
	Annual/Recurring Maintenance	$ 3,127,610	$ 3,219,908	$ 3,314,976
	Security/Infrastructure Projects	$ 8,000,000	$ 5,000,000	$ -
	Set-aside for Demolition	$ 2,722,290	$ -	$ -
Preventive Maint. Projects *Subtotal*		**$ 19,500,000**	**$19,500,000**	**$19,500,000**
Grand Total		**$ 289,500,000**	**$19,500,000**	**$ 19,500,000**

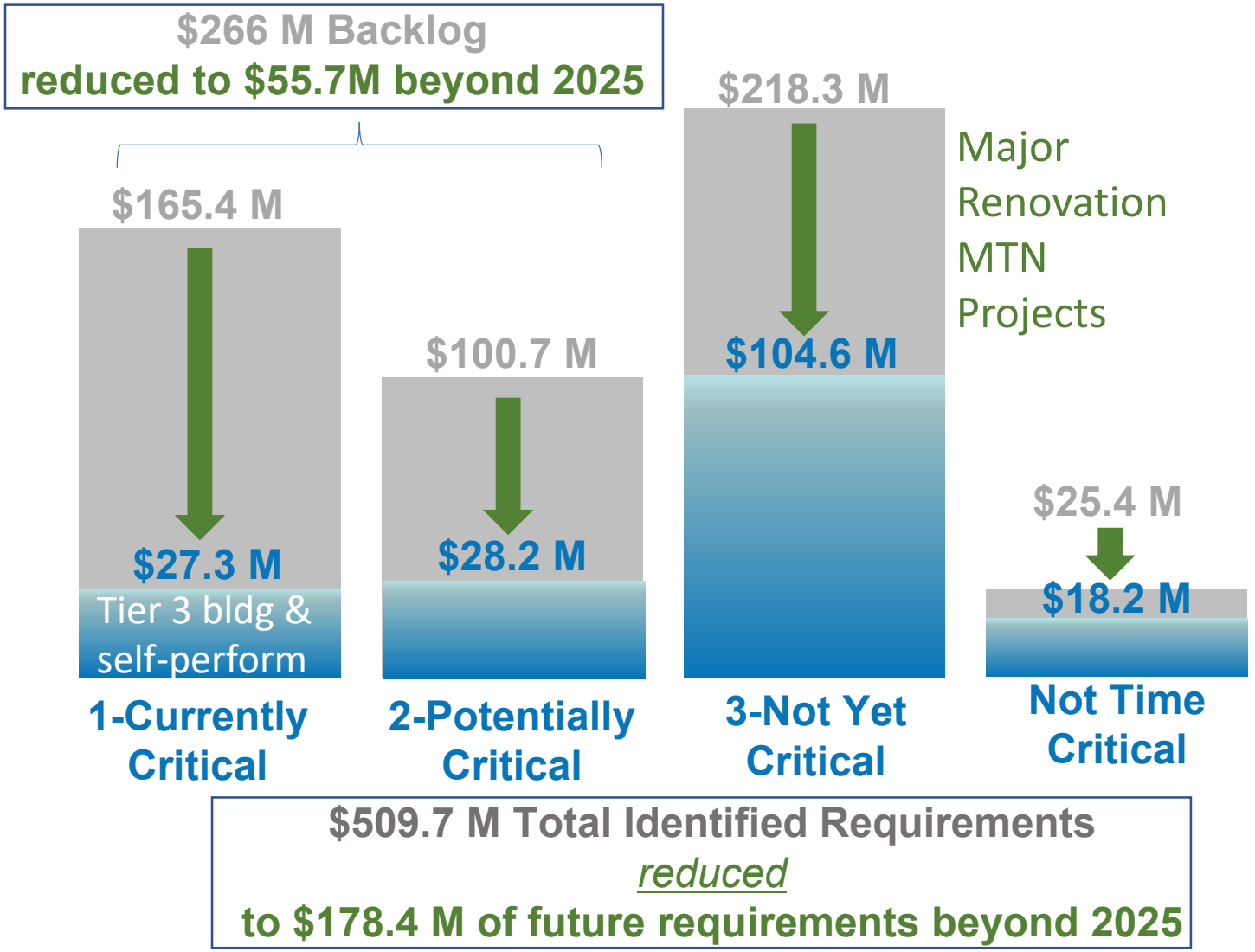
- ✓ MTN Program + 3-year PM Plan Total
- ✓ Addresses most critical needs
- ✓ Provides funding for Security and Infrastructure.
- ✓ Provides funding for Demolition

Energy and Sustainability Benefits

- **Project Types**
  - Facility Renovation, Major System Rehabilitation (Roof and HVAC), and Preventive Maintenance Projects
- **Opportunities for Energy Reduction**
  - HVAC System, Exterior Enclosure, Roofing
    - Current Energy Code, Updated HVAC Controls, Added Insulation, Reduce Moisture Intrusion and Outside Air
  - Investing $117 M of MTN and PM Funds in these System Types
- **Energy Standards**
  - ASHRAE 90.1, adopted by Texas
  - 2018 International Energy Conservation Code (IECC), adopted by the city of San Antonio
- **Alamo Colleges Standards**
  - Water-wise fixtures and irrigation systems
  - Energy-Star rated HVAC/R systems and appliances
  - LED lighting; building automation and lighting controls
  - Energy-efficient windows, doors, skylights & frames (low-E glass/UV tint/thermal control)
  - Energy-efficient roofing (increased R-value & reflective surfaces), etc.

PM and MTN Planning: Projected Reductions (FY 2023 – 25)

- ✓ **Addressing most critical needs**
- ✓ **Approval of:**
  - MTN Project List of $270M
  - 3-year PM Plan



Regular Board Meeting

- **Discussion and Possible Action to Approve the Project List for the 2022 Maintenance Tax Notes and Preventive Maintenance Plan for FY23 – FY25**

Thank you.

Learn more at

alamo.edu

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream | LEADER COLLEGE

Appendix

MTN Full Facility Renovations + PM Budget and MTN Projects by College (Overall Plan)

MTN Full Facility Renovations + FY 2023 - 25 Preventive Maintenance and MTN (By College)	Fiscal Year 2023	2024	2025
MTN Program: Full Facility Renovations *Subtotal*	**$ 128,079,489**		
Preventive Maint. + MTN Program Critical Deferred Maintenance			
District	$ 4,539,061	$ -	$ -
Northeast Lakeview College	$ 7,966,452	$ 856,408	$ 106,785
Northwest Vista College	$ 17,397,873	$ 170,034	$ 1,129,623
Palo Alto College	$ 25,503,558	$ 325,375	$ 4,896,122
San Antonio College	$ 38,864,474	$ 163,298	$ 1,702,015
St. Philip's College	$ 47,257,753	$ 7,951,448	$ 5,744,337
Preventive Maint. + MTN Program Critical Deferred Maintenance *Subtotal*	**141,529,171**	**9,466,565**	**13,578,881**
Trailing "Soft Costs"	6,041,440	1,813,527	2,606,144
Annual/Recurring Maintenance	3,127,610	3,219,908	3,314,976
Security/Infrastructure Projects	8,000,000	5,000,000	
Set-aside for Demolition	2,722,290		
Grand Total	**$ 289,500,000**	**$ 19,500,000**	**$ 19,500,000**

MTN Budget: Roof/HVAC, Comprehensive Requirements, etc.

Campus	Project Type Breakout for BoT Summary	Project Count	Building Size Associated	Estimated MTN Budget
Northeast Lakeview College	Major System Rehabilitation (Roof and/or HVAC)	1	47,607	$ 573,738
Northwest Vista College	Major System Rehabilitation (Roof and/or HVAC)	6	392,105	$ 9,897,192
Palo Alto College	Major System Rehabilitation (Roof and/or HVAC)	2	46,695	$ 356,245
San Antonio College	Major System Rehabilitation (Roof and/or HVAC)	7	427,285	$ 21,386,834
St. Philip's College	Major System Rehabilitation (Roof and/or HVAC)	3	221,589	$ 15,792,474
Southwest Campus	Major System Rehabilitation (Roof and/or HVAC)	4	426,023	$ 11,394,204
Northeast Lakeview College	Addressing Comprehensive Requirements	1	22,320	$ 2,810,315
Northwest Vista College	Addressing Comprehensive Requirements	3	57,563	$ 6,185,244
Palo Alto College	Addressing Comprehensive Requirements	7	111,124	$ 18,441,554
San Antonio College	Addressing Comprehensive Requirements	3	188,341	$ 16,731,318
St. Philip's College	Addressing Comprehensive Requirements	6	247,360	$ 16,002,311
Southwest Campus	Addressing Comprehensive Requirements	1	11,048	$ 686,847
Northeast Lakeview College	Moisture Barrier	1	64,241	$ 2,587,500
First Responders Academy	Addressing Comprehensive Requirements	2	8,605	$ 700,639
St. Philip's College	Moisture Barrier	2	36,161	$ 6,175,000
St. Philip's College	Elevator	1	20,064	$ 650,000
Northeast Lakeview College	Drainage	1	-	$ 1,437,500
Palo Alto College	Drainage	2	-	$ 5,090,625
Program Contingency				$ 5,020,972
Total		**53**	**2,328,131**	**$ 141,920,511**

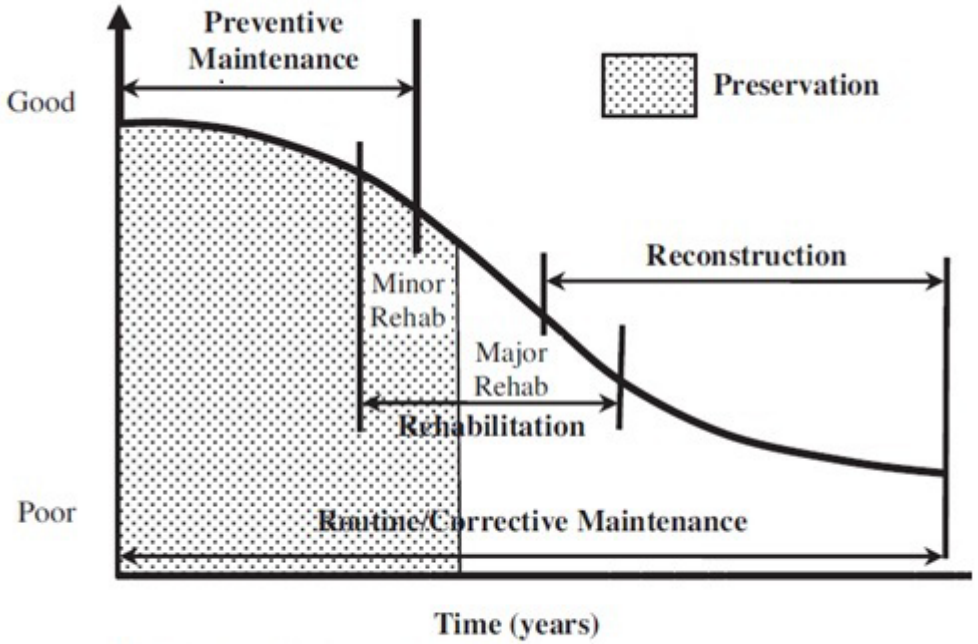
Table provides a view of the MTN Budget Program by Campus as a detail breakout of the previous summary slide.

Factors included in Costs

Service	Estimated Percentage
Architect Soft Costs	7.0%
Technology Soft Costs	5.5%
FF&E Soft Costs	5.0%
Program/Project Management and Material Testing	4.6%
Moving and Relocation	0.5%
Other Miscellaneous Soft Costs	6.5%
Total	**29.1%**

*** Costs also include 25% estimation factor at this programming stage

Bldg Lifecycle; PM Stage vs Recapitalization



Source: Adapted from Peshkin et al. 2007.

Major renovations funded periodically by Bonds:

- 2017 CIP Bond Election incl. Renov. Projects
- Short-term MTN Bonds were issued within the current Tax rate this year for Facilities Deferred Maintenance Backlog

PM Budget and MTN Budgets By Campus

The following slides provide MTN Budget and PM Breakout Budgets By Campus:

1. Northeast Lakeview College
2. Northwest Vista College
3. Palo Alto College
4. San Antonio College
5. St. Philips College
6. Educational and Training Centers

Northeast Lakeview College

MTN Budget

Annual 3-Year Preventive Maintenance Plan

MTN Budget: Northeast Lakeview College

Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
Academic 1	64,241	Academic 1 Moisture Barrier	Installation of moisture barrier is necessary to protect the foundation and structural elements of the building.	$ 2,587,500
Wellness Center	47,607	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 573,738
Performing Arts Center	22,320	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 2,810,315
Campus		Storm Drain Improvements at NLC (Campus Wide)	Storm drain improvements are necessary to move water away from building foundations on campus.	$ 1,437,500
Total				**$ 7,409,053**

Preventive Maintenance Budget: Northeast Lakeview College (By Building) FY 2023 - 2025

Row Labels	2023	2024	2025
Academic 1		$ 155,986	
Career Technology	$ 7,885		
Fine Arts Building		$ 211,693	
Library - Learning Resource Center	$ 171,904		$ 75,377
Observatory	$ 9,307		
Physical Plant	$ 368,303		$ 31,408
Wellness Center		$ 488,729	
Grand Total	**$ 557,399**	**$ 856,408**	**$ 106,785**

Preventive Maintenance Budget: Northeast Lakeview College (By System) FY 2023 - 2025

Row Labels	2023	2024	2025
Electrical System		$ 487,668	
Exterior Enclosure	$ 9,307		
HVAC System	$ 540,207	$ 368,740	$ 106,785
Superstructure	$ 7,885		
Grand Total	**$ 557,399**	**$ 856,408**	**$ 106,785**

ALAMO COLLEGES DISTRICT
Malcolm Baldrige National Quality Award 2018 Award Recipient
Achieving the Dream LEADER COLLEGE

Northwest Vista College

MTN Budget

Annual 3-Year Preventive Maintenance Plan

MTN Budget: Northwest Vista College

Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
Mountain Laurel Hall	74,048	Major System (HVAC) Rehab Option	Complete a Major System (HVAC) Rehab to address Preventive Maintenance needs.	$ 3,163,953
Texas Persimmon Physical Plant	11,066	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 2,363,867
Manzanillo Hall	30,935	Major System (HVAC) Rehab Option	Complete a Major System (HVAC) Rehab to address Preventive Maintenance needs.	$ 793,307
Pecan Hall	29,439	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 2,508,108
Mexican Persimmon Physical Plant	17,058	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 1,313,269
Juniper Hall - Academic Building	76,184	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 493,895
Live Oak Hall	86,598	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 723,494
Redbud Learning Center	52,344	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 404,571
Huisache Hall	71,996	Major System (HVAC) Rehab Option	Complete a Major System (HVAC) Rehab to address Preventive Maintenance needs.	$ 4,317,972
Total				**$ 16,082,436**

Preventive Maintenance Budget: Northwest Vista College (By Building) FY 2023 - 2025

Row Labels	2023	2024	2025
Huisache Hall			$ 1,074,452
Juniper Hall - Academic Building		$ 7,451	$ 319
Live Oak Hall			$ 23,565
Manzanillo Hall	$ 281,276	$ 162,279	$ 7,722
Mountain Laurel Hall	$1,034,161		
Palmetto Fine Arts		$ 305	
Redbud Learning Center			$ 23,565
Grand Total	**$1,315,437**	**$ 170,034**	**$ 1,129,623**

Preventive Maintenance Budget: Northwest Vista College (By System) **FY 2023 - 2025**

Row Labels	2023	2024	2025
Electrical System	$ 1,259,336	$ 162,583	$ 1,051,404
Exterior Enclosure		$ 7,451	
HVAC System			$ 47,449
Interior Construction and Conveyance			$ 7,722
Plumbing System	$ 56,101		$ 23,049
Grand Total	**$ 1,315,437**	**$ 170,034**	**$ 1,129,623**

Palo Alto College

MTN Budget

Annual 3-Year Preventive Maintenance Plan

MTN Budget: Palo Alto College

Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
Ray Ellison Family Center - Building T	6,700	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 518,597
Nueces Hall	14,375	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 726,886
Pedernales Hall - Building K	17,112	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 304,790
San Jacinto Hall - Building R	36,117	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 4,061,816
Sabine Hall	29,583	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 51,455
Guadalupe Hall	12,863	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 1,015,547
Student Center - Building G	22,243	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation. Other PM Related funds anticipated to address other PM Priorities.	$ 7,081,461
Executive Offices - Building H	12,242	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 986,996
Central Plant - Building M	6,584	PAC Central Plant - Building M Roofing Replacement and 2017 CIP-related Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 4,050,251
Campus	1	Storm Drain Improvements at PAC	Storm drain improvements are necessary to move water away from building foundations on campus.	$ 3,953,125
Campus	1	PAC Hydronic Piping Extension	Extension of Hydronic Piping to location for new Gym, Natatorium, and Multi-Services Building is necessary.	$ 1,137,500
Total				**$ 23,888,424**

Preventive Maintenance Budget: Palo Alto College (By Building) FY 2023 - 2025

Row Labels	2023	2024	2025
Brazos Hall			$ 312,935
Chiller Building		$ 10,396	
Counseling Services - Building D			$ 4,467
Frio Hall	$ 921	$ 40,223	$ 385,009
Gutierrez Learning Labs - Building P			$ 93,418
Ozuna Learning Resources and Computing Center - Building O			$ 2,385,983
Palomino Center - Building C	$ 32,750		$ 269,211
Pedernales Hall - Building K	$ 116,429	$ 27,730	$ 776,532
Performing Arts Center (Convocation Center)		$ 67,342	
Sabine Hall			$ 3,362
San Marcos Hall	$ 921	$ 179,017	$ 635,461
Soccer Field Concession Stand/Restroom Building		$ 668	
Student Center - Building G	$ 1,452,931		
Veterinary Technology	$ 11,182		
Grand Total	**$ 1,615,134**	**$ 327,399**	**$ 4,866,380**

Preventive Maintenance Budget: Palo Alto College (By System) FY 2023 - 2025

Row Labels	2023	2024	2025
Electrical System	$ 51,868	$ 221,606	$3,213,496
Exterior Enclosure	$ 93,736		
Fire Protection			$ 422,479
HVAC System	$ 27,461	$ 94,033	$ 797,337
Interior Construction and Conveyance			$ 2,970
Plumbing System	$ 15,262	$ 9,735	$ 405,726
Roofing			$ 24,372
Substructure	$1,426,807		
Grand Total	**$1,615,134**	**$ 325,375**	**$4,866,380**

San Antonio College

MTN Budget

Annual 3-Year Preventive Maintenance Plan

MTN Budget: San Antonio College (Full Facility Renovations)

Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
Chance Academic Center	120,000	Renovation of Chance Academic Center	Full facility renovation to address improvement needs. Preventive Maintenance requirements to be addressed with comprehensive renovation of the facility.	$ 38,665,170
Nail Technical Center	82,791	Renovation of Nail Technical Center	Full facility renovation to address improvement needs. Preventive Maintenance requirements to be addressed with comprehensive renovation of the facility.	$ 24,837,300
McCreless Hall	48,498	Renovation of McCreless Hall	Full facility renovation to address improvement needs. Preventive Maintenance requirements to be addressed with comprehensive renovation of the facility.	$ 14,549,400
Gonzales Hall	31,588	Renovation of Gonzalez Hall	Full facility renovation to address improvement needs. Preventive Maintenance requirements to be addressed with comprehensive renovation of the facility.	$ 9,980,104
Bennett East (Music Hall)	5,720	Renovation of Bennett East (Music Hall)	Full facility renovation to address improvement needs. Preventive Maintenance requirements to be addressed with comprehensive renovation of the facility.	$ 1,716,000
McAllister Fine Arts Center	60,902	Renovation of McAllister Fine Arts Center	Full facility renovation to address improvement needs. Preventive Maintenance requirements to be addressed with comprehensive renovation of the facility.	$ 20,034,814
Total				**$ 109,782,789**

MTN Budget: San Antonio College (cont.)

Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
Candler Physical Education Center	70,873	Renovation of Candler Physical Education Center	Complete a Major System (Roofing and HVAC) Rehab to address Preventive Maintenance needs.	$ 6,394,294
Longwith Radio Television & Film	30,240	Major System (HVAC) Rehab Option	Complete a Major System (HVAC) Rehab to address Preventive Maintenance needs.	$ 1,457,985
Apparatus Bay Building	5,800	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 386,466
Nursing & Allied Health Complex	123,707	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 7,520,610
Central Plant	13,886	SAC Central Plant 2017 CIP-related Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 5,687,500
Empowerment Center Seguir Adelante Community & Womens Center	10,220	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 235,259
Sprung Structure	2,805	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 314,173
Chemistry/Geology Building	50,748	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 3,523,208
Fletcher Administration Center	63,470	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 850,421
Loftin Student Center	50,765	Major System (Roofing and HVAC) Rehab Option	Complete a Major System (Roofing and HVAC) Rehab to address Preventive Maintenance needs.	$ 5,447,359
Facility / Maintenance Building	13,304	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 199,831
Moody Learning Center	188,413	Major System (HVAC) Rehab Option	Complete a Major System (HVAC) Rehab to address Preventive Maintenance needs.	$ 6,801,685
Total				**$ 38,818,790**

Preventive Maintenance Budget: San Antonio College (By Building) FY 2023 - 2025

Row Labels	2023	2024	2025
Loftin Student Center			$ 213,206
Longwith Radio Television & Film	$ 27,047	$ 163,298	$ 493,271
Oppenheimer Academic Instruction Center			$ 572,816
Restroom Building			$ 1,142
Student Success (Old Name Early College Programs)			$ 421,580
Visual Arts & Technology Center	$ 18,637		
Grand Total	**$ 45,684**	**$ 163,298**	**$ 1,702,015**

Preventive Maintenance Budget: San Antonio College (By System) FY 2023 - 2025

Row Labels	2023	2024	2025
Electrical System	$ 41,175		$ 946,760
Exterior Enclosure	$ 4,509		
HVAC System			$ 421,580
Interior Construction and Conveyance			$ 259,540
Plumbing System		$ 163,298	$ 74,134
Grand Total	**$ 45,684**	**$ 163,298**	**$1,702,015**

St. Philips College

MTN Budget

Annual 3-Year Preventive Maintenance Plan

MTN Budget: St. Philips College

Campus	Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
St. Philip's College	Continuing Education	10,000	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 1,901,134
St. Philip's College	Applied Science Building	87,400	Major System (Roofing and HVAC) Rehab Option	Complete a Major System (Roofing and HVAC) Rehab to address Preventive Maintenance needs.	$ 5,708,498
St. Philip's College	Science Building (William C. Davis)	83,829	Major System (HVAC) Rehab Option	Complete a Major System (HVAC) Rehab to address Preventive Maintenance needs.	$ 5,316,918
Southwest Campus	Diesel Technology Labs	11,048	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 686,847
St. Philip's College	Chiller Building	2,930	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 1,270,833
St. Philip's College	Learning and Leadership Development Center (LLDC)	15,331	LLDC Moisture Barrier and Building Settlement	Installation of moisture barrier is necessary to protect the foundation and structural elements of the building. Other PM Related funds anticipated to address other PM Priorities.	$ 3,412,500
St. Philip's College	Child Development Center	6,700	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 1,561,501
St. Philip's College	Watson Fine Arts Center	50,360	Major System (Roofing and HVAC) Rehab Option	Complete a Major System (Roofing and HVAC) Rehab to address Preventive Maintenance needs.	$ 4,767,057
Total					**$ 46,161,775**

MTN Budget: St. Philips College (cont.)

Campus	Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
Southwest Campus	Multi-Disciplinary Instructional Center	50,360	Major System (Roofing and HVAC) Rehab Option	Complete a Major System (Roofing and HVAC) Rehab to address Preventive Maintenance needs.	$ 1,606,486
St. Philip's College	Applied Health, Welcome Center and CLR	217,265	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 8,030,375
Southwest Campus	Aircraft Technology Center	41,550	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 836,917
Southwest Campus	Industrial Technology Center	294,113	Major System (Roofing) Rehab Option	Complete a Major System (Roofing) Rehab to address Preventive Maintenance needs.	$ 4,411,740
St. Philip's College	Campus Center	20,064	Elevator Replacement	Elevator replacement is needed for accessibility.	$ 650,000
St. Philip's College	Bowden Building	20,830	Legacy Bowden Building Improvements (Elevator and Moisture Barrier)	Intallation of elevator is needed for accessibility. Installation of moisture barrier is necessary to protect the foundation and structural elements of the building.	$ 2,762,500
St. Philip's College	Campus Security Building	1,857	Address Comprehensive Requirements	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 849,833
St. Philip's College	Maintenance Shop	8,608	Renovation of Maintenance Shop	Address comprehensive requirements with targeted Preventive Maintenance rehabilitation.	$ 2,388,635
Total					**$ 46,161,775**

Preventive Maintenance Budget: St. Philips College (By Building) FY 2023 - 2025

Row Labels	2023	2024	2025
Aircraft Technology Center		$ 76,580	
Applied Science Building	$ 749,608	$ 1,986,008	$ 2,972,927
Central Plant	$ 17,959	$ 102,244	$ 376,886
Diesel Technology Center		$ 103,110	$ 36,803
E.L. Turbon Student Center	$ 18,637		
Industrial Technology Center		$ 3,174,047	
Learning and Leadership Development Center (LLDC)		$ 112,498	$ 247,475
Multi-Disciplinary Instructional Center		$ 405,971	$ 3,287
Science Building (William C. Davis)	$ 65,074	$ 116,336	$ 1,094,006
Sutton Learning Center	$ -	$ 21,741	
Tennis Court Restrooms			$ 382
Watson Fine Arts Center	$ 192,610	$ 400,357	$ 961,078
Workforce Center of Excellence	$ 52,090	$ 1,452,557	$ 51,493
Grand Total	**$ 1,095,978**	**$ 7,951,448**	**$ 5,744,337**

Preventive Maintenance Budget: St. Philips College (By System) FY 2023 - 2025

Row Labels	2023	2024	2025
Electrical System	$ 915,248	$ 2,728,608	$ 2,440,485
Exterior Enclosure	$ 17,959	$ 111,064	
Fire Protection	$ 22,920	$ 47,577	$ 3,391
HVAC System	$ -	$ 997,763	$ 376,886
Interior Construction and Conveyanc	$ 55,856	$ 1,995,497	$ 1,300,135
Plumbing System	$ 83,995	$ 1,730,799	$ 1,197,986
Services			$ 425,454
Substructure		$ 340,142	
Grand Total	**$ 1,095,978**	**$ 7,951,448**	**$ 5,744,337**

Educational and Training Centers

MTN Budget

MTN Budget: Eastside Education and Training Center and Southwest Campus Workforce Center of Excellence **Economic Workforce (DSO)**

Campus	Asset Name	Asset Size (SF)	Project Name	Justification Summary	Estimated MTN Budget
Eastside Education & Training Center	Early Childhood Facility	5,555	EETC Campus Building Renovations	Full facility renovation for parity with other Alamo Colleges Education Training Centers (ETCs).	$ 1,666,500
	Library	15,840			$ 4,752,000
	Main Building	33,500			$ 10,050,000
	Main Building Boiler Room	669			$ 200,700
	Library Boiler Room	425			$ 127,500
	Gym	5,000			$ 1,500,000
Southwest Campus	Workforce Center of Excellence	40,000	Renovation of Workforce Center of Excellence	Complete a Major System (Roofing and HVAC) Rehab to address Preventive Maintenance needs.	$ 4,539,061
Total					**$ 22,835,761**

Discussion and Possible Action to Approve the Project List for the 2022 Maintenance Tax Notes and Preventive Maintenance Plan for FY23 – FY25

Presented to the Board acting as Committee of the Whole on September 13, 2022 and now presented to the Board for approval on September 27, 2022.

MINUTE ORDER
"The Board of Trustees hereby approves the Project List for the 2022 Maintenance Tax Notes and Preventive Maintenance Plan for FY23 – FY25 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). This is the third year of approving annually a rolling 3-year Preventive Maintenance (PM) Project Plan. New for this year, is additional project list approval for $270M of deferred maintenance funded by 2022 Maintenance Tax Notes (MTN); thus, addressing past due critical facilities maintenance requirements on 51% of our gross square footage. The Facilities department collaborated with the Colleges' senior leadership to prioritize the repairs/renewals of building elements to be addressed with the MTN and three-year Preventive Maintenance (PM) Plan covering FY23 – FY25 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 MTN and FY23 – FY25 PM Plan was developed utilizing a robust prioritization methodology 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).

IMPLICATIONS
Financial: $19.5 million in FY22 Operating Budget and $270 million of Maintenance Tax Notes
Strategic Plan: Goal I – Student Success; Goal III Performance Excellence
Employee Services: None
Attachments: 3-year Preventive Maintenance Plan Summary; Presentation

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder Date: 2022.09.07 14:41:29 -05'00'

Gregory L. McClure
Vice Chancellor of Facilities Operations
& Construction Management

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

Dr. Mike Flores
Chancellor

Alamo Colleges District
2022 Maintenance Tax Notes and Preventive Maintenance Plan for FY23 – FY25

The Annual Preventive Maintenance Plan below includes prioritized facilities repairs/renewals for the three fiscal years based on College Meetings and Ranking Strategy. New for this year, is additional project list approval for $270M of deferred maintenance funded by 2022 Maintenance Tax Notes (MTN); thus, addressing past due critical facilities maintenance requirements on 51% of our gross square footage. The table provides a total in each of the identified fiscal years (2023, 2024, and 2025).

Annual Plan Summary:

MTN Full Facility Renovations + MTN Critical Deferred Maintenance + FY 2023 - 25 Preventive Maintenance		Fiscal Year		
		2023	2024	2025
MTN Program	**Full Facility Renovations *Subtotal***	**$ 128,079,489**		
	Critical Deferred Maintenance on 50 Facilities *Subtotal*	**$ 141,920,511**		
Preventive Maint. Projects				
	Preventive Maint. Projects	**$ 4,629,632**	**$ 9,466,565**	**$13,578,881**
	Trailing "Soft Costs"	$ 1,020,468	$ 1,813,527	$ 2,606,144
	Annual/Recurring Maintenance	$ 3,127,610	$ 3,219,908	$ 3,314,976
	Security/Infrastructure Projects	$ 8,000,000	$ 5,000,000	$ -
	Set-aside for Demolition	$ 2,722,290	$ -	$ -
Preventive Maint. Projects *Subtotal*		**$ 19,500,000**	**$19,500,000**	**$19,500,000**
Grand Total		**$ 289,500,000**	**$19,500,000**	**$ 19,500,000**

See presentation for listing of building categories scheduled for repair/renewal in the three-year plan for each College.

Approval of FY21 Annual Financial Reports and Results of FY21 NLC Audit and FY21 Reviews for SAC, SPC, PAC and NVC

ALAMO COLLEGES DISTRICT

Patrick F. Vrba, Jr., CPA
Controller

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream
LEADER COLLEGE

Board Policies in Support of Action Items

C.1.2 Audit Services

- *<u>External Audits:</u> An annual financial report, including opinion letters from the engaged external auditor, shall be submitted annually to the Board. A copy of the independent audit shall become a part of the Board's official minutes and shall be available to the public for inspection during regular office hours.*

Charges to the Chancellor

Purpose

As required by the Southern Association of Colleges and Schools Commission on Colleges' (SACSCOC) *Principles of Accreditation: Foundations for Quality Enhancements,* Section 13: Financial and Physical Resources, the following financial statements are presented to the Board:

- College-level Financial Statement Review Attestations for San Antonio College, St. Philip's College, Palo Alto College, and Northwest Vista College and independent auditor's report for the Northeast Lakeview College*.

  *If approved by SACSCOC, NLC will transition from audit to review following a successful 5th-year reaffirmation in 2027.

- These financial reviews and financial audit were included in the March 2021 Board approved Weaver and Tidwell, LLC. Engagement letter.

<u>These reports are now ready for Board approval</u>:

Discussion and Possible Action on FY2020-21 Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College

FY21 Financial Statement Results

Report	Opinion
Independent Auditor's Report for Northeast Lakeview College	Unmodified
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for Northeast Lakeview College	N/A
Internal Control Communication for Northeast Lakeview College	1 finding
Independent Accountant's Review Reports for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College	Unmodified

NLC Management Letter on Internal Controls

For any audit engagements such as NLC: Auditors provide a management letter on internal controls. The audit firm repeated the internal control finding in the NLC audit that was previously included in the District's FY21 Management Letter issued in Jan. 2022.

- **One audit finding:** Related to classification of restricted cash between current and noncurrent balance sheet categories.
- **Condition:** NLC's current assets were understated and noncurrent assets were overstated by approximately $4.5 million and $84,000 at August 31, 2021 and 2020, respectively, related to classification between current and noncurrent assets. Considered material weakness due to the dollar amount.
- **Corrective action plan:** Management updated year-end schedules for NLC to be consistent with District's methodology as it relates to matching of current cash to current liabilities for capital expenditures due within one year.

Actions Requested by the Board at Regular Board Meeting on September 27, 2022

Discussion and Possible Action on FY2020-21 Annual Financial Reports for SAC, SPC, PAC, NVC and NLC

- Approve the final drafts of the FY21 Annual Financial Reports for SAC, SPC, PAC, NVC and NLC

- Accept draft of Weaver's *Independent Auditor's Report* for the fiscal year ended August 31, 2021 for NLC

- Accept draft of Weaver's *Independent Accountant's Review Reports* for fiscal year ended August 31, 2021 for SAC, SPC, PAC and NVC

Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream
LEADER COLLEGE

Discussion and Possible Action on FY2020-21 Annual Financial Report for Northeast Lakeview College and FY2020-21 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 September 13, 2022 and now presented to the Board for approval on September 27, 2022.

MINUTE ORDER

"The Board of Trustees approves the attached drafts of the Annual Financial Report for Northeast Lakeview College for the year ended August 31, 2021 and the Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College, and Northwest Vista College for the year ended August 31, 2021; and accepts the drafts of the: 1) Independent Auditor's Report for Northeast Lakeview College; 2) Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for Northeast Lakeview College; 3) Internal Control Communication for Northeast Lakeview College; 4) Independent Accountant's Review Report 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 Report for Northeast Lakeview College were recently completed by your Finance and Administration staff. The report:

- Is prepared in accordance with generally accepted accounting principles and the Governmental Accounting Standards Board (GASB); and
- Complies with the 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 audit opinions from Weaver & Tidwell, LLP.

Report	Opinion
Independent Auditor's Report for Northeast Lakeview College	Unmodified
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for Northeast Lakeview College	N/A
Internal Control Communication for Northeast Lakeview College	1 finding
Independent Accountant's Review Reports for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College	Unmodified

The Annual Financial Reports for Northeast Lakeview College, San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College are prepared to provide required information for the Colleges' 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 Annual Financial Report for Northeast Lakeview College, includes Weaver & Tidwell, LLP's audit opinions
2. Draft of Internal Control Communication for Northeast Lakeview College
3. Draft Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College, includes Weaver & Tidwell, LLP's review reports

_____

Lisa L. Mazure, MSA, CPA Date
Associate Vice Chancellor for
Finance and Fiscal Services

_____

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

_____

Dr. Mike Flores, Chancellor Date

DRAFT

PALO ALTO COLLEGE
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2021 AND 2020

ALAMO COLLEGES DISTRICT
Palo Alto College

PALO ALTO COLLEGE

(A college of the Alamo Community College District)

San Antonio, Texas

DRAFT

Annual Financial Report

For the Years Ended
August 31, 2021 and 2020

Prepared by:

Finance and Fiscal Services Department

DRAFT

PALO ALTO COLLEGE

(A college of the Alamo Community College District)

ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS

INTRODUCTORY SECTION

Organizational Chart 1

Alamo Community College District – Organizational Data 2

Mission, Vision and Values 3

FINANCIAL SECTION

Independent Accountant's Review Report 7

Exhibit 1 -- Statements of Net Position 9

Exhibit 2 -- Statements of Revenues, Expenses and Changes in Net Position 10

Exhibit 3 -- Statements of Cash Flows 11

Notes to Financial Statements 13

SUPPLEMENTARY INFORMATION

Schedule A -- Schedule of Operating Revenues 31

Schedule B -- Schedule of Operating Expenses by Object 32

Schedule C -- Schedule of Non-Operating Revenues and Expenses 33

Schedule D -- Schedule of Net Position by Source and Availability 34

DRAFT

ALAMO COLLEGES DISTRICT
Palo Alto College

DRAFT

Introductory Section

DRAFT

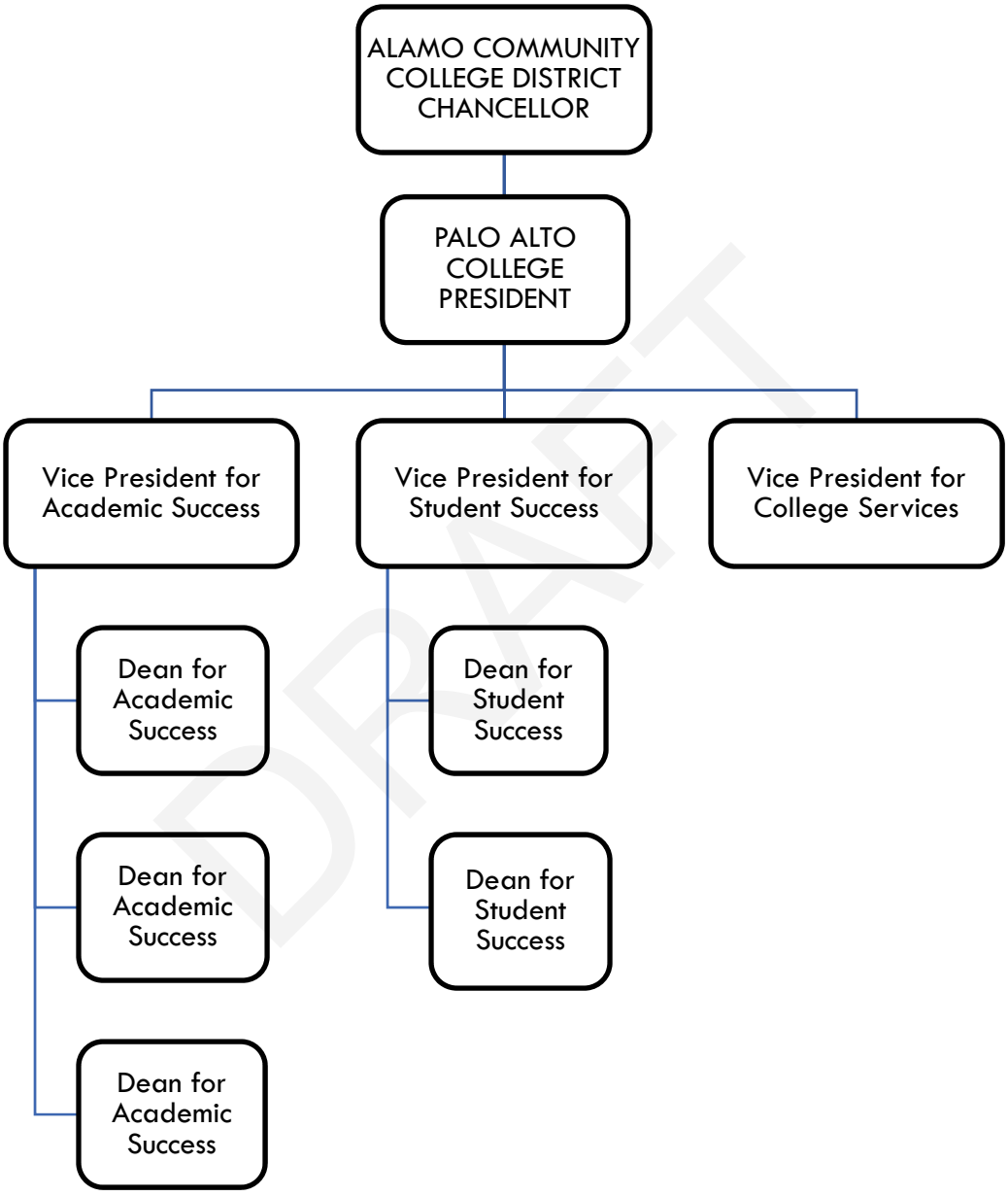
ALAMO COLLEGES DISTRICT
Palo Alto College

DRAFT

PALO ALTO COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



DRAFT

PALO ALTO COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2021

ELECTED OFFICIALS

Member	Position	City, State	District	Term Expires
Dr. Gene Sprague	Chairperson	Helotes, Texas	6	2024
Dr. Yvonne Katz	Vice-Chairperson	San Antonio, Texas	7	2024
Clint Kingsbery	Secretary	San Antonio, Texas	8	2026
Gloria Ray	Assistant Secretary	San Antonio, Texas	2	2022
Joe Alderete, Jr.	Member of the Board	San Antonio, Texas	1	2022
Anna Uriegas Bustamante	Member of the Board	San Antonio, Texas	3	2022
Dr. Lorena Pulido	Member of the Board	San Antonio, Texas	4	2026
Roberto Zárate	Member of the Board	San Antonio, Texas	5	2024
Leslie Sachanowicz	Member of the Board	San Antonio, Texas	9	2026
Aja Leija	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
Shayne West	Interim Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez	District Director of Internal Audit

DRAFT

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.

DRAFT

ALAMO COLLEGES DISTRICT
Palo Alto College

DRAFT

Financial Section

DRAFT

ALAMO COLLEGES DISTRICT
Palo Alto College

DRAFT

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, 2021 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.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

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.

DRAFT

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.

Fort Worth, Texas
September __, 2022

DRAFT

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

Statements of Net Position
August 31, 2021 and 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	$ 8,481,665	$ 7,626,146
Restricted cash and cash equivalents	1,161,452	261,220
Accounts receivable, net of allowance for doubtful accounts	5,280,665	1,137,943
Total current assets	14,923,782	9,025,309
Noncurrent assets:		
Restricted cash and cash equivalents	68,270,781	42,005,821
Capital assets (net)	108,301,341	97,166,126
Total noncurrent assets	176,572,122	139,171,947
TOTAL ASSETS	191,495,904	148,197,256
LIABILITIES		
Current liabilities:		
Accounts payable	1,135,389	670,262
Accrued liabilities	988,574	10,578
Funds held for others	58,927	65,695
Unearned income	4,870,578	4,701,138
Current portion of noncurrent liabilities	9,327,051	10,640,297
Total current liabilities	16,380,519	16,087,970
Noncurrent liabilities	115,874,729	89,201,779
TOTAL LIABILITIES	132,255,248	105,289,749
NET POSITION		
Net investment in capital assets	49,993,168	37,740,136
Restricted for:		
Expendable		
Student aid	1,501,640	1,303,049
Instructional programs	443,174	229,680
Capital projects	3,562,567	318,227
Unrestricted	3,740,107	3,316,415
TOTAL NET POSITION	$ 59,240,656	$ 42,907,507

DRAFT

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

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

Statements of Revenues, Expenses and Changes in Net Position
Years Ended August 31, 2021 and 2020

	2021	2020
OPERATING REVENUES:		
Tuition and fees (net of discounts of $15,111,935 and $15,041,768, respectively)	$ 4,943,371	$ 5,920,183
Grants and contracts	3,382,454	2,766,361
Auxiliary enterprises	438,356	789,387
Other operating revenues	888,722	1,003,395
Total operating revenues (Schedule A)	9,652,903	10,479,326
OPERATING EXPENSES:		
Instruction	18,494,666	19,885,401
Public Service	16,903	25,230
Academic support	2,622,751	2,919,724
Student services	9,038,447	9,695,870
Institutional support	7,908,808	5,213,527
Operation and maintenance of plant	4,802,544	4,667,188
Scholarships and fellowships	12,100,655	10,136,493
Auxiliary enterprises	1,025,301	1,206,719
Depreciation	5,123,979	5,092,979
Total operating expenses (Schedule B)	61,134,054	58,843,131
Operating loss	(51,481,151)	(48,363,805)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	11,673,108	11,613,951
Ad valorem taxes		
Taxes for maintenance and operations	24,452,359	18,884,488
Taxes for maintenance notes	5,226,256	960,364
Taxes for general obligation bonds	4,186,899	6,308,762
Federal grants, non-operating	22,315,327	16,804,495
State grants, non-operating	782,345	630,008
Gifts	30,886	15,105
Investment income	5,619	17,514
Interest on capital-related debt	(3,172,663)	(2,941,810)
Other non-operating revenues (expenses)	199,164	(26,475)
Net non-operating revenues (Schedule C)	65,699,300	52,266,402
OTHER REVENUES:		
Contributions for capital assets	2,115,000	-
Increase in net position	16,333,149	3,902,597
NET POSITION:		
Net position - beginning of year	42,907,507	39,004,910
Net position - end of year (Schedule D)	$ 59,240,656	$ 42,907,507

DRAFT

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
Years Ended August 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	$ 5,533,100	$ 6,172,319
Receipts from grants and contracts	2,984,667	2,673,635
Other receipts	888,722	1,003,395
Payments to or on behalf of employees	(30,038,136)	(31,466,489)
Payments to suppliers for goods and services	(11,090,448)	(10,011,313)
Payments for scholarships and fellowships	(12,100,655)	(10,136,493)
Net cash used by operating activities	(43,822,750)	(41,764,946)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	9,308,232	9,321,574
Receipts from ad valorem taxes	24,452,359	18,884,488
Receipts from non-operating federal and state revenue	19,294,183	17,434,503
Receipts from gifts and grants (other than capital)	30,886	12,105
Receipts from Federal loans for students	1,375,977	1,866,821
Payment for Federal loans issued to students	(1,417,034)	(1,857,500)
Payments to student organizations and other agency transactions	(6,768)	(10,915)
Net cash provided by noncapital financing activities	53,037,835	45,651,076
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	36,000,000	9,800,000
Receipts from ad valorem taxes for debt service	9,413,155	7,269,126
Receipts from capital grant contracts, grants and gifts	2,115,000	52,179
Receipts from insurance recoveries	199,164	-
Payments for capital assets acquisition and construction of capital assets	(15,114,353)	(2,364,416)
Payments on capital debt - principal	(10,640,296)	(6,087,202)
Payments on capital debt - interest	(3,172,663)	(2,941,810)
Net cash provided by capital and related financing activities	18,800,007	5,727,877
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	5,619	17,514
Net cash provided by investing activities	5,619	17,514
INCREASE IN CASH AND CASH EQUIVALENTS	28,020,711	9,631,521
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	49,893,187	40,261,666
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 77,913,898	$ 49,893,187

DRAFT

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
Years Ended August 31, 2021 and 2020 (continued)

	2021	2020
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating loss	$ (51,481,151)	$ (48,363,805)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	5,123,979	5,092,979
Receipts from capital grant contracts, grants and gifts	-	(92,726)
Allowance for doubtful accounts	1,799,043	1,799,043
Non-cash state appropriations - on-behalf payments	2,364,876	2,292,377
Changes in assets and liabilities:		
Accounts receivable	(2,097,219)	(1,840,669)
Accounts payable	298,282	(156,520)
Unearned income	169,440	(495,625)
Net cash used by operating activities	$ (43,822,750)	$ (41,764,946)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	$ 2,364,876	$ 2,292,377
Gifts of depreciable and non-depreciable assets	$ -	$ 3,000

DRAFT

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

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 2021. 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.

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
Restricted cash and cash equivalents that can be used to pay current liabilities (in keeping with restrictions) are classified as current assets.

Cash and cash equivalents that are externally restricted (except as discussed in the preceding paragraph) 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 Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	50,000	5	-
Software	5,000	5	-
Library materials	All	15	-

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 by the District as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

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 year end are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements, if any, have been met and qualifying expenditures, if required, have been incurred. 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.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 (TPEG), 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. The portion of the award disbursed directly to students is reported 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. The portion of the award disbursed directly to students is reported as a scholarship expense.

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. The portion of the award disbursed directly to students is reported as a 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.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation. Specifically, we have elected to present certain capital outlay and other expenses as Operating Expenses, have reclassified contributions for capital assets and donated capital assets as Other Revenues and reclassified certain restricted cash and cash equivalent amounts from non-current to current.

New Pronouncements

In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The College early implemented the requirements of this Statement during fiscal year 2021.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 evaluated the requirements of GASB 84 in fiscal year 2021 and determined it did not have any material fiduciary activities.

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. The College evaluated the requirements of GASB 90 in fiscal year 2021 and determined it did not have any majority equity interests.

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 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 College evaluated the requirements of paragraphs 8 and 9 of GASB 92 and determined it did not have any material fiduciary activities. The College evaluated the requirements of paragraph 12 of GASB 92 and determined there was no effect on the College's financial statements.

Pending Pronouncements

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

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, 2021.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2021. 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. Earlier application is encouraged and is permitted by topic.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 91, 92, 93, 94, 96 and 97 on its future financial statements.

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2021 and 2020 were $77,913,898 and $49,893,187, 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 100% in U.S. Treasuries and Government Securities held in the District's name.

DRAFT

4. CAPITAL ASSETS

Capital assets activity for the year ended August 31, 2021was as follows:

	Balance 9/1/2020	Increases	Decreases	Balance 8/31/2021
Not Depreciated:				
Land	$ 6,727,257	$ -	$ -	$ 6,727,257
Works of Art	18,971	-	-	18,971
Construction in Progress	3,795,160	15,713,115	-	19,508,275
Subtotal	10,541,388	15,713,115	-	26,254,503
Subject to Depreciation:				
Buildings and building improvements	135,473,666	-	-	135,473,666
Other real estate improvements	21,581,603	-	-	21,581,603
Total buildings and other real estate improvements	157,055,269	-	-	157,055,269
Software	9,408	-	-	9,408
Furniture, Machinery, and Equipment	2,645,147	546,051	-	3,191,198
Library Books	3,689,941	28	-	3,689,969
Total buildings and other capital assets	163,399,765	546,079	-	163,945,844
Accumulated Depreciation:				
Buildings and building improvements	58,667,947	4,267,641	-	62,935,588
Other real estate improvements	12,194,964	708,511	-	12,903,475
Total buildings and other real estate improvements	70,862,911	4,976,152	-	75,839,063
Software	9,408	-	-	9,408
Furniture, Machinery, and Equipment	2,262,370	130,588	-	2,392,958
Library Books	3,640,338	17,239	-	3,657,577
Total accumulated depreciation	76,775,027	5,123,979	-	81,899,006
Net capital assets	$ 97,166,126	$ 11,135,215	$ -	$ 108,301,341

DRAFT

4. CAPITAL ASSETS (continued)

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

	Balance 9/1/2019	Increases	Decreases	Balance 8/31/2020
Not Depreciated:				
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
Subject to Depreciation:				
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
Accumulated Depreciation:				
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

DRAFT

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, 2021, noncurrent liabilities are $115,874,729 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2020	Additions	Reductions	Balance 8/31/2021	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 90,042	$ 36,000	$ 4,682	$ 121,360	$ 6,247
Maintenance tax notes	9,800	-	5,958	3,842	3,080
Total	$ 99,842	$ 36,000	$ 10,640	$ 125,202	$ 9,327

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 9/1/2019	Additions	Reductions	Balance 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

DRAFT

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, 2021 were as follows:

For the Year Ending	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 6,247	$ 5,524	$ 3,080	$ 89	$ 9,327	$ 5,613
2023	6,767	5,004	762	15	7,529	5,019
2024	7,099	4,672	-	-	7,099	4,672
2025	6,940	4,337	-	-	6,940	4,337
2026	7,138	4,003	-	-	7,138	4,003
2027-2031	28,659	15,530	-	-	28,659	15,530
2032-2036	30,737	9,026	-	-	30,737	9,026
2037-2041	16,874	3,185	-	-	16,874	3,185
2042-2046	10,899	753	-	-	10,899	753
TOTAL	$ 121,360	$ 52,034	$ 3,842	$ 104	$ 125,202	$ 52,138

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

For the Year Ending	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	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
TOTAL	$ 90,042	$ 38,244	$ 9,800	$ 491	$ 99,842	$ 38,735

DRAFT

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, 2021 and 2020 were as follows:

				District Balances		
Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	Balance August 31, 2021	Balance August 31, 2020	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	$ 15,760,000	$ 58,933,204
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	
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	50,090,000	52,355,000	
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%	192,285,000	204,470,000	36,000,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	195,980,000	-	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	4.0%	$ 19,005,000	$ 48,475,000	$ 9,800,000
	Total Bonds for which the College has an Allocation	$920,655,000		$ 547,230,000	$ 395,170,000	$ 140,733,204
	Allocation Percentage			23%	25%	
	Balance Allocated to the College at August 31, 2021 and 2020			**$ 125,201,780**	**$ 99,842,076**	

* 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.

** Bond series Limited Tax Bonds 2021 with bond premiums netted $225,000,000 in new funding for projects, $36,000,000 related to PAC. This was reflected in the District August 31, 2021 balance above.

Debt service requirements at August 31, 2021 and 2020 are based on the percentage allocation as discussed above, applied to the debt service of the District.

DRAFT

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.texas.gov, 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 2021, 2020 and 2019 and a State contribution rate of 7.5% for each of the fiscal years 2021 and 2020, and 6.8% for fiscal year ended August 31, 2019. 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.

8. EMPLOYEES' RETIREMENT PLANS (continued)

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 years 2021 and 2020, and 6.8% for fiscal year 2019. Each participant contributed 6.65% for the fiscal years ended August 31, 2021, 2020 and 2019. 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 $746,874, $650,008 and $637,001for the fiscal years ended August 31, 2021, 2020 and 2019, 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 $1,598,768, $1,603,755 and $1,485,307 for the fiscal years ended August 31, 2021, 2020 and 2019, respectively, and represents the total required contributions for each year.

The total payroll for all College employees was $24,868,520, $25,773,823 and $24,598,664 for fiscal years 2021, 2020 and 2019, respectively. The total payroll of College employees covered by the TRS was $17,482,671, $17,221,529 and $17,600,438 and the total payroll of College employees covered by ORP was $3,834,233, $4,161,875 and $4,242,312 for fiscal years 2021, 2020 and 2019, 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 $235,781was contributed by 43 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 12 participants contributed a total of $30,253 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2021.

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.

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, 2021 and 2020 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2021 and 2020 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 $58,927 and $65,695 as of August 31, 2021 and 2020, 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 $3,074,944 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 $1,222 per month for the year ended August 31, 2021 and between $625 and $1,223 per month for the year ended August 31, 2020. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled $1,743,289 and $1,780,411 for the years ended August 31, 2021 and 2020, 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 2021 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 August 31, 2021 and 2020 was approximately $254,323,000 and $250,823,000, 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 for the years ended August 31, 2021 and 2020 were 101.4% and 97.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

16. INCOME TAXES

The District 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, 2021and 2020.

17. COMMITMENTS AND CONTINGENCIES

As of August 31, 2021, 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, 2021 and 2020, the College was committed for approximately $39,626,000 and $1,601,000, respectively.

18. SUBSEQUENT EVENTS

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2021 through June 30, 2022, 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.

DRAFT

Supplementary Information

DRAFT

ALAMO COLLEGES DISTRICT
Palo Alto College

DRAFT

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

Schedule A
Schedule of Operating Revenues
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY21 Total	FY20 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	$13,467,236	$ -	$13,467,236	$ -	$13,467,236	$14,269,132
Out-of-District resident tuition	3,052,114	-	3,052,114	-	3,052,114	3,730,505
Non-resident tuition	2,303,624	-	2,303,624	-	2,303,624	1,621,969
TPEG - credit set aside *	848,254	-	848,254	-	848,254	948,596
Non-State-funded continuing education	31,215	-	31,215	-	31,215	17,270
Total tuition	19,702,443	-	19,702,443	-	19,702,443	20,587,472
Fees						
Other	352,863	-	352,863	-	352,863	374,479
Total fees	352,863	-	352,863	-	352,863	374,479
Total tuition and fees	20,055,306	-	20,055,306	-	20,055,306	20,961,951
Scholarship allowances and discounts						
Institutional allowances and scholarships	(1,670,563)	-	(1,670,563)	-	(1,670,563)	(1,527,552)
Remissions and exemptions - state	(671,460)	-	(671,460)	-	(671,460)	(832,231)
Remissions and exemptions - local	(6,257,335)	-	(6,257,335)	-	(6,257,335)	(5,354,936)
Federal grants to students	338,195	(5,871,776)	(5,533,581)	-	(5,533,581)	(6,634,565)
TPEG awards	-	(339,730)	(339,730)	-	(339,730)	(286,881)
State grants to students	-	(271,560)	(271,560)	-	(271,560)	(295,216)
Other local awards	(338,195)	(29,511)	(367,706)	-	(367,706)	(110,387)
Total scholarship allowances and discounts	(8,599,358)	(6,512,577)	(15,111,935)	-	(15,111,935)	(15,041,768)
Total net tuition and fees	11,455,948	(6,512,577)	4,943,371	-	4,943,371	5,920,183
Other operating revenues						
Federal grants and contracts	1,635,643	1,627,513	3,263,156	-	3,263,156	2,730,850
State grants and contracts	-	84,096	84,096	-	84,096	-
Non-governmental grants and contracts	-	35,202	35,202	-	35,202	35,511
Other operating revenues	888,722	-	888,722	-	888,722	1,003,395
Total other operating revenues	2,524,365	1,746,811	4,271,176	-	4,271,176	3,769,756
Sales and services of auxiliary enterprises						
Bookstore commission	-	-	-	(45,350)	(45,350)	65,593
Palo Alto College natatorium	-	-	-	150,341	150,341	256,915
Day care centers	-	-	-	5,422	5,422	127,573
Vending machines and copiers	-	-	-	661	661	29,135
Auxiliary-restricted	-	-	-	49,000	49,000	-
Campus access fees and fines	-	-	-	262,750	262,750	286,850
Other	-	-	-	15,532	15,532	23,321
Total sales and services of auxiliary enterprises	-	-	-	438,356	438,356	789,387
Total operating revenues	$13,980,313	$ (4,765,766)	$ 9,214,547	$438,356	$ 9,652,903	$10,479,326
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, $848,254 and $948,596 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2021 and 2020.

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Salaries and Wages	Benefits		Other Expenses	FY21 Total	FY20 Total
		State	Local			
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	$ 13,062,033	$ -	$ 2,598,928	$ 1,532,738	$ 17,193,699	$ 18,366,182
Public Service	-	-	-	-	-	107
Academic support	1,603,901	-	328,143	351,379	2,283,423	2,625,327
Student services	4,470,940	-	1,012,309	1,029,404	6,512,653	6,941,738
Institutional support	2,476,016	-	357,846	375,538	3,209,400	3,970,718
Operation and maintenance of plant	496,247	-	141,140	4,063,592	4,700,979	4,655,527
Scholarships and fellowships	-	-	-	36,646	36,646	60,547
Total unrestricted educational activities	22,109,137	-	4,438,366	7,389,297	33,936,800	36,620,146
Restricted - educational activities						
Instruction	33,665	1,146,582	6,729	113,991	1,300,967	1,519,219
Public Service	9,620	-	1,246	6,037	16,903	25,123
Academic support	130,200	171,912	17,716	19,500	339,328	294,397
Student services	1,068,910	665,638	241,861	549,385	2,525,794	2,754,132
Institutional support	950,499	361,252	198,343	3,189,314	4,699,408	1,242,809
Operation and maintenance of plant	-	63,779	-	37,786	101,565	11,661
Scholarships and fellowships	-	-	-	12,064,009	12,064,009	10,075,946
Total restricted educational activities	2,192,894	2,409,163	465,895	15,980,022	21,047,974	15,923,287
Total educational activities	24,302,031	2,409,163	4,904,261	23,369,319	54,984,774	52,543,433
Auxiliary enterprises	551,338	-	133,617	233,144	918,099	1,136,746
Auxiliary restricted	15,151	81,000	6,451	4,600	107,202	69,973
Depreciation expense - buildings	-	-	-	4,976,152	4,976,152	4,966,426
Depreciation expense - equipment	-	-	-	147,827	147,827	126,553
Total operating expenses	$ 24,868,520	$ 2,490,163	$ 5,044,329	$ 28,731,042	$ 61,134,054	$ 58,843,131
					(Exhibit 2)	(Exhibit 2)

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	FY21 Total	FY20 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general State support	$ 9,182,945	$ -	$ 9,182,945	$ 9,182,945	$ 9,183,532
State group insurance	-	1,743,289	1,743,289	1,743,289	1,780,411
State retirement match	-	746,874	746,874	746,874	650,008
Ad valorem taxes					
Taxes for maintenance and operations	24,452,359	-	24,452,359	24,452,359	18,884,488
Taxes for maintenance notes	5,226,256	-	5,226,256	5,226,256	960,364
Taxes for general obligation bonds	-	4,186,899	4,186,899	4,186,899	6,308,762
Federal revenue, non-operating	-	22,315,327	22,315,327	22,315,327	16,804,495
State revenue, non-operating	-	782,345	782,345	782,345	630,008
Gifts	-	30,886	30,886	30,886	15,105
Investment income	-	5,619	5,619	5,619	17,514
Total non-operating revenues	38,861,560	29,811,239	68,672,799	68,672,799	55,234,687
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(2,585,754)	(2,585,754)	(2,585,754)	(2,558,669)
Interest on capital related debt-MTN	(586,909)	-	(586,909)	(586,909)	(383,141)
Gain (loss) on disposal of capital assets	199,164	-	199,164	199,164	(26,475)
Other non-operating expenses	-	-	-	-	-
Total non-operating expenses	(387,745)	(2,585,754)	(2,973,499)	(2,973,499)	(2,968,285)
Net non-operating revenues	$ 38,473,815	$ 27,225,485	$ 65,699,300	$ 65,699,300 (Exhibit 2)	$ 52,266,402 (Exhibit 2)

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	$ 3,740,107	$ -	$ -	$ 3,740,107	$ 3,740,107	$ -
Restricted	-	5,507,381	-	5,507,381	-	5,507,381
Net investment in capital assets	-	-	49,993,168	49,993,168	-	49,993,168
Total net position, August 31, 2021	3,740,107	5,507,381	49,993,168	59,240,656	3,740,107	55,500,549
				(Exhibit 1)		
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)		
Net increase in net position	$ 423,692	$ 3,656,425	$ 12,253,032	$ 16,333,149	$ 423,692	$ 15,909,457
				(Exhibit 2)		

DRAFT

ALAMO COLLEGES DISTRICT
Palo Alto College

DRAFT

DRAFT

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

DRAFT

NORTHWEST VISTA COLLEGE
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2021 AND 2020

ALAMO COLLEGES DISTRICT
Northwest Vista College

NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

San Antonio, Texas

DRAFT

Annual Financial Report

For the Years Ended
August 31, 2021 and 2020

Prepared by:

Finance and Fiscal Services Department

DRAFT

NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS

INTRODUCTORY SECTION

Organizational Chart 1

Alamo Community College District – Organizational Data 2

Mission, Vision and Values 3

FINANCIAL SECTION

Independent Accountant's Review Report 7

Exhibit 1 -- Statements of Net Position 9

Exhibit 2 -- Statements of Revenues, Expenses and Changes in Net Position 10

Exhibit 3 -- Statements of Cash Flows 11

Notes to Financial Statements 13

SUPPLEMENTARY INFORMATION

Schedule A -- Schedule of Operating Revenues 32

Schedule B -- Schedule of Operating Expenses by Object 33

Schedule C -- Schedule of Non-Operating Revenues and Expenses 34

Schedule D -- Schedule of Net Position by Source and Availability 35

DRAFT

ALAMO COLLEGES DISTRICT
Northwest Vista College

DRAFT

Introductory Section

DRAFT

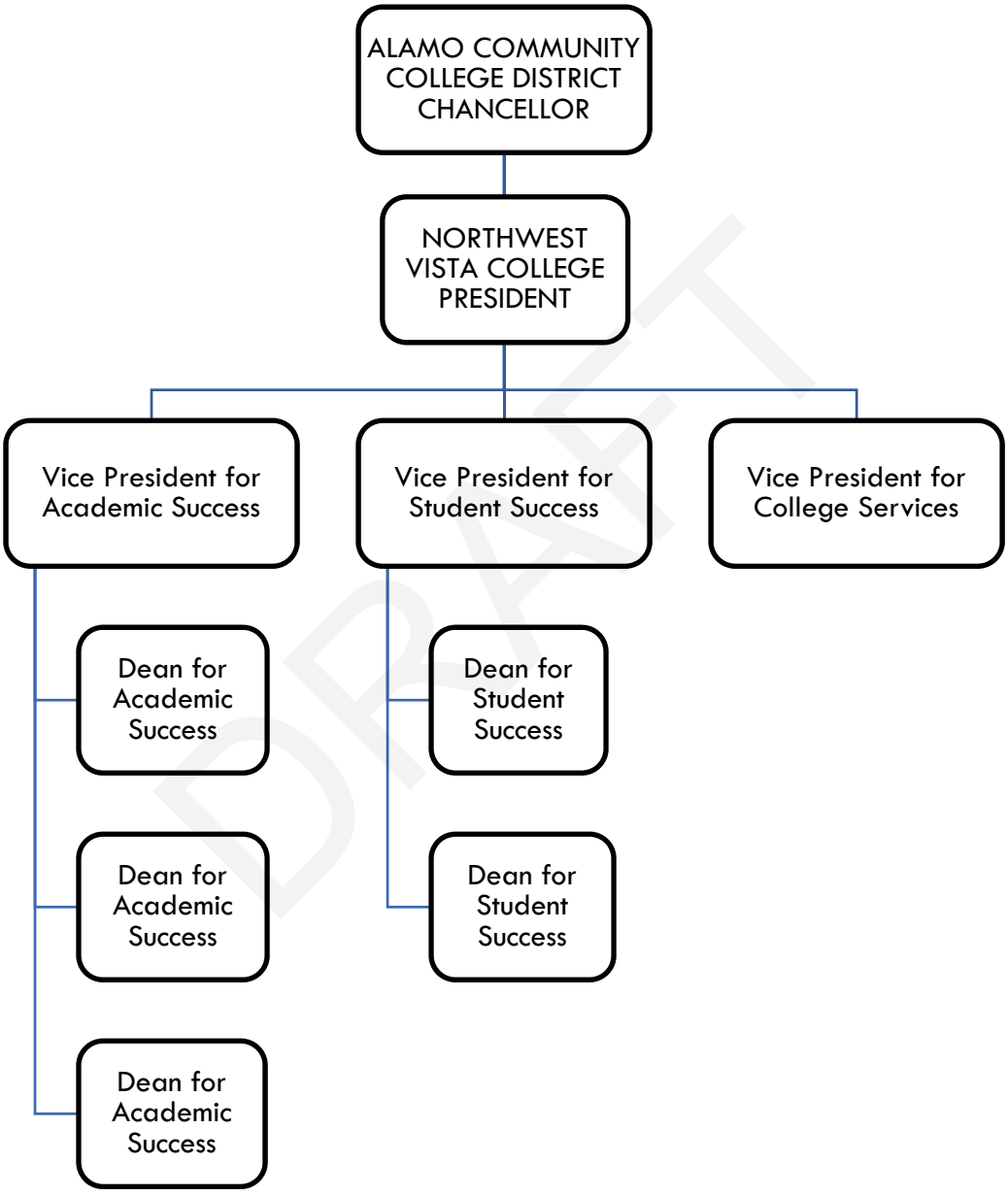
ALAMO COLLEGES DISTRICT
Northwest Vista College

DRAFT

NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



DRAFT

NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2021

ELECTED OFFICIALS

Member	Position	City, State	District	Term Expires
Dr. Gene Sprague	Chairperson	Helotes, Texas	6	2024
Dr. Yvonne Katz	Vice-Chairperson	San Antonio, Texas	7	2024
Clint Kingsbery	Secretary	San Antonio, Texas	8	2026
Gloria Ray	Assistant Secretary	San Antonio, Texas	2	2022
Joe Alderete, Jr.	Member of the Board	San Antonio, Texas	1	2022
Anna Uriegas Bustamante	Member of the Board	San Antonio, Texas	3	2022
Dr. Lorena Pulido	Member of the Board	San Antonio, Texas	4	2026
Roberto Zárate	Member of the Board	San Antonio, Texas	5	2024
Leslie Sachanowicz	Member of the Board	San Antonio, Texas	9	2026
Aja Leija	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
Shayne West	Interim Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez	District Director of Internal Audit

DRAFT

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

To become responsible members of our world community, we create exemplary models for: Learning to Be, Learning to Work, Learning to Serve and Learning to Lead, Together.

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.

DRAFT

ALAMO COLLEGES DISTRICT
Northwest Vista College

DRAFT

Financial Section

DRAFT

ALAMO COLLEGES DISTRICT
Northwest Vista College

DRAFT

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, 2021 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.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

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.

DRAFT

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.

Fort Worth, Texas
September __, 2022

DRAFT

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

Statements of Net Position
August 31, 2021 and 2020

	2021	(Restated) 2020*
ASSETS		
Current assets:		
Cash and cash equivalents	$ 17,942,640	$ 16,058,066
Restricted cash and cash equivalents	5,593,183	2,474,659
Accounts receivable, net of allowance for doubtful accounts	4,312,161	932,901
Total current assets	27,847,984	19,465,626
Noncurrent assets:		
Restricted cash and cash equivalents	50,331,308	16,054,234
Capital assets (net)	157,109,074	143,022,210
Total noncurrent assets	207,440,382	159,076,444
TOTAL ASSETS	235,288,366	178,542,070
LIABILITIES		
Current liabilities:		
Accounts payable	4,135,420	440,512
Accrued liabilities	2,363,235	2,335,074
Funds held for others	134,603	126,022
Unearned income	7,566,756	5,008,701
Current portion of noncurrent liabilities	10,250,495	11,706,185
Total current liabilities	24,450,509	19,616,494
Noncurrent liabilities	132,900,778	100,151,273
TOTAL LIABILITIES	157,351,287	119,767,767
NET POSITION		
Net investment in capital assets	59,231,066	45,279,407
Restricted for:		
Expendable		
Student aid	2,629,449	2,264,503
Instructional programs	129,622	88,874
Capital projects	5,955,735	2,976,670
Unrestricted	9,991,207	8,164,849
TOTAL NET POSITION	$ 77,937,079	$ 58,774,303

*Due to the effects of reclassifying state appropriations for construction as nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

DRAFT

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

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

Statements of Revenues, Expenses and Changes in Net Position
Years Ended August 31, 2021 and 2020

	2021	(Restated) 2020*
OPERATING REVENUES:		
Tuition and fees (net of discounts of $19,795,899 and $19,996,194, respectively)	$ 12,967,843	$ 14,792,844
Grants and contracts	1,542,280	1,745,421
Auxiliary enterprises	568,372	762,902
Other operating revenues	189,740	199,576
Total operating revenues (Schedule A)	15,268,235	17,500,743
OPERATING EXPENSES:		
Instruction	25,962,025	27,730,088
Academic support	8,597,709	9,185,083
Student services	8,782,032	9,653,291
Institutional support	6,192,867	3,389,983
Operation and maintenance of plant	5,798,519	6,876,943
Scholarships and fellowships	17,552,740	14,849,332
Auxiliary enterprises	15,902	29,649
Depreciation	5,283,849	4,777,988
Total operating expenses (Schedule B)	78,185,643	76,492,357
Operating loss	(62,917,408)	(58,991,614)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	18,749,304	18,957,352
Ad valorem taxes		
Taxes for maintenance and operations	22,146,305	16,907,113
Taxes for maintenance notes	4,733,378	859,805
Taxes for general obligation bonds	3,792,041	5,648,174
Federal grants, non-operating	31,578,460	23,988,870
State grants, non-operating	985,976	1,091,455
Gifts	12,007	14,009
Investment income	10,805	33,059
Interest on capital-related debt	(3,200,994)	(3,306,260)
Other non-operating revenues (expenses)	272,902	(11,063)
Net non-operating revenues (Schedule C)	79,080,184	64,182,514
OTHER REVENUES:		
State appropriations for capital projects	3,000,000	3,000,000
Increase in net position	19,162,776	8,190,900
NET POSITION:		
Net position - beginning of year	58,774,303	50,583,403
Net position - end of year (Schedule D)	$ 77,937,079	$ 58,774,303

*Due to the effects of reclassifying state appropriations for construction on nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

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

DRAFT

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

Statements of Cash Flows
Years Ended August 31, 2021 and 2020

	2021	(Restated) 2020*
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	$ 16,110,983	$ 14,384,322
Receipts from grants and contracts	1,304,613	1,745,421
Other receipts	189,740	199,576
Payments to or on behalf of employees	(40,989,845)	(42,029,711)
Payments to suppliers for goods and services	(10,837,883)	(11,737,227)
Payments for scholarships and fellowships	(17,552,740)	(14,849,332)
Net cash used by operating activities	(51,775,132)	(52,286,951)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	15,802,063	12,798,347
Receipts from ad valorem taxes	22,146,305	16,907,113
Receipts from non-operating federal and state revenue	29,445,171	25,080,325
Receipts from gifts and grants (other than capital)	12,007	11,009
Receipts from Federal loans for students	3,215,864	4,793,118
Payment for Federal loans issued to students	(3,276,342)	(4,770,931)
Receipts from/(payments to) student organizations and other agency transactions	8,581	(12,515)
Net cash provided by noncapital financing activities	67,353,649	54,806,466
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	43,000,000	10,000,000
Receipts from ad valorem taxes for debt service	8,525,419	6,507,979
Receipts from state appropriations for capital projects	3,000,000	3,000,000
Receipts from capital grant contracts, grants and gifts	-	3,000
Receipts from insurance recoveries	272,902	-
Payments for capital assets acquisition and construction of capital assets	(16,200,292)	(20,397,590)
Payments on capital debt - principal	(11,706,185)	(4,238,829)
Payments on capital debt - interest	(3,200,994)	(3,306,260)
Net cash provided/(used) by capital and related financing activities	23,690,850	(8,431,700)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	10,805	33,059
Net cash provided by investing activities	10,805	33,059
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	39,280,172	(5,879,126)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	34,586,959	40,466,085
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 73,867,131	$ 34,586,959

*Due to the effects of reclassifying state appropriations for construction on nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

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

DRAFT

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

Statements of Cash Flows
Years Ended August 31, 2021 and 2020 (continued)

	2021	(Restated) 2020*
RECONCILIATION OF OPERATING LOSS TO NET CASH		
USED BY OPERATING ACTIVITIES:		
Operating loss	$ (62,917,408)	$ (58,991,614)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	5,283,849	4,777,988
Receipts from capital grant contracts, grants and gifts	-	-
Allowance for doubtful accounts	2,095,503	636,265
Non-cash state appropriations - on-behalf payments	2,947,241	3,182,335
Changes in assets and liabilities:		
Accounts receivable	(2,295,020)	(153,138)
Other assets	-	-
Accounts payable	552,648	(84,236)
Unearned income	2,558,055	(1,654,551)
Net cash used by operating activities	$ (51,775,132)	$ (52,286,951)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	$ 2,947,241	$ 3,182,335
Gifts of depreciable and non-depreciable assets	$ -	$ 3,000

*Due to the effects of reclassifying state appropriations for construction on nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

DRAFT

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

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.

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
Restricted cash and cash equivalents that can be used to pay current liabilities (in keeping with restrictions) are classified as current assets.

Cash and cash equivalents that are externally restricted (except as discussed in the preceding paragraph) 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 Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	50,000	5	-
Software	5,000	5	-
Library materials	All	15	-

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 by the District as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

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 year end are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements, if any, have been met and qualifying expenditures, if required, have been incurred. 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.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 (TPEG), 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. The portion of the award disbursed directly to students is reported 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. The portion of the award disbursed directly to students is reported as a scholarship expense.

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. The portion of the award disbursed directly to students is reported as a 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.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation. Specifically, we have elected to present certain capital outlay and other expenses as Operating Expenses, have reclassified contributions for capital assets and donated capital assets as Other Revenues and reclassified certain restricted cash and cash equivalent amounts from non-current to current.

Prior Year Restatement

Management has determined that certain state appropriations received for capital projects previously recorded as unearned income should have been recorded as capital contributions in accordance with provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions.*

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The results of the restatement on the Statement of Net Position balances for fiscal year 2020 are as follows:

	2020		
ASSETS	As Previously Reported	As Restated	Difference
Current assets:			
Restricted cash and cash equivalents	$ 2,060,860	$ 2,474,659	$ (413,799)
Total current assets	19,051,827	19,465,626	(413,799)
Noncurrent assets:			
Restricted cash and cash equivalents	16,468,033	16,054,234	413,799
Total noncurrent assets	159,490,243	159,076,444	413,799
TOTAL ASSETS	178,542,070	178,542,070	-
LIABILITIES			
Current liabilities:			
Unearned income	7,985,371	5,008,701	(2,976,670)
Total current liabilities	22,593,164	19,616,494	(2,976,670)
Noncurrent liabilities	100,151,273	100,151,273	-
TOTAL LIABILITIES	122,744,437	119,767,767	(2,976,670)
NET POSITION			
Capital projects	-	2,976,670	2,976,670
TOTAL NET POSITION (Schedule D)	$ 55,797,633	$ 58,774,303	$ 2,976,670

The results of the restatement on the Statement of Changes in Revenues, Expenses, and Changes in Net Position balances for fiscal year 2020 are as follows:

	2020		
	As Previously Reported	As Restated	Difference
OPERATING EXPENSES:			
Operation and maintenance of plant	$ 4,581,170	$ 6,876,943	$ (2,295,773)
Total operating expenses	74,196,584	76,492,357	(2,295,773)
Operating loss	(56,695,841)	(58,991,614)	2,295,773
NON-OPERATING REVENUES/(EXPENSES):			
State appropriations	18,980,682	18,957,352	(23,330)
Other non-operating expenses	(2,306,836)	(11,063)	2,295,773
Net non-operating revenues	61,910,071	64,182,514	2,272,443
Increase in net position	5,214,230	5,190,900	(23,330)
OTHER REVENUES:			
State appropriations for capital projects	-	3,000,000	3,000,000
NET POSITION			
Net position - end of year	$ 55,797,633	$ 58,774,303	$ 2,976,670

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Pronouncements

In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The College early implemented the requirements of this Statement during fiscal year 2021.

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 evaluated the requirements of GASB 84 in fiscal year 2021 and determined it did not have any material fiduciary activities.

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. The College evaluated the requirements of GASB 90 in fiscal year 2021 and determined it did not have any majority equity interests.

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 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 College evaluated the requirements of paragraphs 8 and 9 of GASB 92 and determined it did not have any material fiduciary activities. The College evaluated the requirements of paragraph 12 of GASB 92 and determined there was no effect on the College's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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, 2021.

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, 2021. 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. Earlier application is encouraged and is permitted by topic.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 91, 92, 93, 94, 96 and 97 on its future financial statements.

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2021 and 2020 were $73,867,131 and $34,586,959, 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 100% 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, 2021 was as follows:

	Balance 9/1/2020	Increases	Decreases	Balance 8/31/2021
Not Depreciated:				
Land	$ 1,717,000	$ -	$ -	$ 1,717,000
Works of Art	-	5,000	-	5,000
Construction in Progress	5,763,975	18,880,184	2,629,314	22,014,845
Subtotal	7,480,975	18,885,184	2,629,314	23,736,845
Subject to Depreciation:				
Buildings and building improvements	156,654,697	3,074,553	-	159,729,250
Other real estate improvements	35,145,937	-	-	35,145,937
Total buildings and other real estate improvements	191,800,634	3,074,553	-	194,875,187
Furniture, Machinery, and Equipment	2,231,842	29,014	-	2,260,856
Library Books	950,820	11,276	-	962,096
Total buildings and other capital assets	194,983,296	3,114,843	-	198,098,139
Accumulated Depreciation:				
Buildings and building improvements	37,702,219	3,719,897	-	41,422,116
Other real estate improvements	19,134,092	1,371,327	-	20,505,419
Total buildings and other real estate improvements	56,836,311	5,091,224	-	61,927,535
Furniture, Machinery, and Equipment	1,815,086	159,758	-	1,974,844
Library Books	790,664	32,867	-	823,531
Total accumulated depreciation	59,442,061	5,283,849	-	64,725,910
Net capital assets	$ 143,022,210	$ 16,716,178	$ 2,629,314	$ 157,109,074

DRAFT

4. CAPITAL ASSETS (continued)

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

	Balance 9/1/2019	Increases	Decreases	Balance 8/31/2020
Not Depreciated:				
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
Subject to Depreciation:				
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
Accumulated Depreciation:				
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

DRAFT

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, 2021, noncurrent liabilities are $132,900,778 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2020	Additions	Reductions	Balance 8/31/2021	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 101,857	$ 43,000	$ 5,627	$ 139,230	$ 7,107
Maintenance tax notes	10,000	-	6,079	3,921	3,143
Total	$ 111,857	$ 43,000	$ 11,706	$ 143,151	$ 10,250

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 9/1/2019	Additions	Reductions	Balance 8/31/2020	Current Portion
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
Total	$ 108,392	$ 10,000	$ 6,535	$ 111,857	$ 11,706

DRAFT

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. In order to satisfy accreditation requirements from the College's accreditation body, the SACSCOC, 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, which averages 21% of the applicable current outstanding bonds and tax notes.

Debt service requirements (in thousands) at August 31, 2021 were as follows:

For the Year Ending	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 7,107	$ 6,319	$ 3,143	$ 91	$ 10,250	$ 6,410
2023	7,728	5,699	778	15	8,506	5,714
2024	8,106	5,321	-	-	8,106	5,321
2025	7,837	4,942	-	-	7,837	4,942
2026	8,033	4,567	-	-	8,033	4,567
2027-2031	33,023	17,863	-	-	33,023	17,863
2032-2036	36,917	10,169	-	-	36,917	10,169
2037-2041	18,034	3,340	-	-	18,034	3,340
2042-2046	12,445	879	-	-	12,445	879
TOTAL	$ 139,230	$ 59,099	$ 3,921	$ 106	$ 143,151	$ 59,205

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

For the Year Ending	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	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
TOTAL	$ 101,857	$ 42,344	$ 10,000	$ 501	$ 111,857	$ 42,845

DRAFT

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, 2021 and 2020 were as follows:

				District Balances		
Series	**Instrument Type and Purpose**	**Amount Issued and Authorized**	**Current Interest Rates**	**Balance August 31, 2021**	**Balance August 31, 2020**	**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	$ 15,760,000	$ 113,580,358
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	
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	50,090,000	52,355,000	
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%	192,285,000	204,470,000	26,000,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	195,980,000	-	43,000,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)						
2020	Renovate and repair existing District facilities. Dated January 28, 2020.*	$ 48,475,000	4.0%	$ 19,005,000	$ 48,475,000	$ 10,000,000
	Total Bonds for which the College has an Allocation	$ 920,655,000		$ 547,230,000	$ 395,170,000	$ 192,580,358
	Allocation Percentage			26%	28%	
Balance Allocated to the College at August 31, 2021 and 2020				**$ 143,151,273**	**$ 111,857,458**	

* 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.

** Bond series Limited Tax Bonds 2021 with bond premiums netted $225,000,000 in new funding for projects, $43,000,000 related to NLC. This was reflected in the District August 31, 2021 balance above.

Debt service requirements at August 31, 2021 and 2020 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.

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 2021 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.texas.gov, 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 2021, 2020 and 2019 and a State contribution rate of 7.5% for each of the fiscal years 2021 and 2020, and 6.8% for fiscal year ended August 31, 2019. 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 years 2021 and 2020, and 6.8% for fiscal year 2019. Each participant contributed 6.65% for the fiscal years ended August 31, 2021, 2020 and 2019. 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 $921,771, $919,916 and $898,981 for the fiscal years ended August 31, 2021, 2020 and 2019, 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 $2,118,093, $2,220,449 and $2,033,363 for the fiscal years ended August 31, 2021, 2020 and 2019, respectively, and represents the total required contributions for each year.

8. EMPLOYEES' RETIREMENT PLANS (continued)

The total payroll for all College employees was $33,981,116, $34,527,958 and $33,364,255 for fiscal years 2021, 2020 and 2019, respectively. The total payroll of College employees covered by the TRS was $23,739,060, $25,084,991 and $25,490,307 and the total payroll of College employees covered by ORP was $4,502,179, $4,520,992 and $4,412,096 for fiscal years 2021, 2020 and 2019, 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 $224,132 was contributed by 35 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 34 participants contributed a total of $190,846 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2021.

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.

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, 2021 and 2020 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2021 and 2020 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 $134,603 and $126,022 as of August 31, 2021 and 2020, 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 $3,074,944 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.

DRAFT

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 $1,222 per month for the year ended August 31, 2021 and between $625 and $1,223 per month for the year ended August 31, 2020. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled $2,172,585 and $2,404,818 for the years ended August 31, 2021and 2020, 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 2021 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 August 31, 2021 and 2020 was approximately $254,323,000 and $250,823,000, 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 for the years ended August 31, 2021 and 2020 were 101.4% and 97.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

DRAFT

16. INCOME TAXES

The District 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, 2021 and 2020.

17. COMMITMENTS AND CONTINGENCIES

As of August 31, 2021, 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, 2021 and 2020, the College was committed for approximately $9,348,000 and $28,106,000, respectively.

18. SUBSEQUENT EVENTS

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2021 through June 30, 2022, 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.

DRAFT

Supplementary Information

DRAFT

ALAMO COLLEGES DISTRICT
Northwest Vista College

DRAFT

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

Schedule A
Schedule of Operating Revenues
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY21 Total	FY20 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	$24,761,440	$ -	$24,761,440	$ -	$24,761,440	$26,642,454
Out-of-District resident tuition	3,015,084	-	3,015,084	-	3,015,084	3,818,078
Non-resident tuition	2,697,116	-	2,697,116	-	2,697,116	1,772,452
TPEG - credit set aside *	1,576,481	-	1,576,481	-	1,576,481	1,750,705
Total tuition	32,050,121	-	32,050,121	-	32,050,121	33,983,689
Fees						
Other	713,621	-	713,621	-	713,621	805,349
Total fees	713,621	-	713,621	-	713,621	805,349
Total tuition and fees	32,763,742	-	32,763,742	-	32,763,742	34,789,038
Scholarship allowances and discounts						
Institutional allowances and scholarships	(2,768,666)	-	(2,768,666)	-	(2,768,666)	(3,162,554)
Remissions and exemptions - state	(1,066,784)	-	(1,066,784)	-	(1,066,784)	(1,439,661)
Remissions and exemptions - local	(6,305,619)	-	(6,305,619)	-	(6,305,619)	(4,980,687)
Federal grants to students	507,352	(8,744,841)	(8,237,489)	-	(8,237,489)	(9,573,354)
TPEG awards	-	(505,735)	(505,735)	-	(505,735)	(413,955)
State grants to students		(404,254)	(404,254)	-	(404,254)	-
Other local awards	(507,352)	-	(507,352)	-	(507,352)	(425,983)
Total scholarship allowances and discounts	(10,141,069)	(9,654,830)	(19,795,899)	-	(19,795,899)	(19,996,194)
Total net tuition and fees	22,622,673	(9,654,830)	12,967,843	-	12,967,843	14,792,844
Other operating revenues						
Federal grants and contracts	2,809,629	(1,297,312)	1,512,317	-	1,512,317	1,616,628
State grants and contracts	-	19,996	19,996	-	19,996	70,596
Non-governmental grants and contracts	-	9,967	9,967	-	9,967	58,197
Other operating revenues	189,740	-	189,740	-	189,740	199,576
Total other operating revenues	2,999,369	(1,267,349)	1,732,020	-	1,732,020	1,944,997
Sales and services of auxiliary enterprises						
Bookstore commission	-	-	-	(31,578)	(31,578)	69,753
Vending machines and copiers	-	-	-	667	667	44,098
Campus access fees and fines	-	-	-	593,700	593,700	616,633
Other	-	-	-	5,583	5,583	32,418
Total sales and services of auxiliary enterprises	-	-	-	568,372	568,372	762,902
Total operating revenues	$25,622,042	$(10,922,179)	$14,699,863	$568,372	$15,268,235	$17,500,743
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, $1,576,481 and $1,750,70 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2021 and 2020.

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Salaries and Wages	Benefits State	Benefits Local	Other Expenses	FY21 Total	FY20 Total
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	$ 19,373,233	$ -	$ 3,652,566	$ 1,202,809	$ 24,228,608	$ 25,704,163
Academic support	4,527,382	-	975,993	1,270,724	6,774,099	6,790,275
Student services	5,420,844	-	1,296,099	1,037,493	7,754,436	7,876,883
Institutional support	2,126,325	-	407,997	(216)	2,534,106	3,005,765
Operation and maintenance of plant	583,007	-	179,554	3,985,126	4,747,687	4,573,927
Scholarships and fellowships	-	-	-	-	-	30,000
Total unrestricted educational activities	32,030,791	-	6,512,209	7,495,936	46,038,936	47,981,013
Restricted - educational activities						
Instruction	53,733	1,461,058	10,486	208,140	1,733,417	2,025,925
Academic support	756,770	601,055	172,180	293,605	1,823,610	2,394,808
Student services	353,274	674,322	-	-	1,027,596	1,776,408
Institutional support	786,548	265,138	166,739	2,440,336	3,658,761	384,218
Operation and maintenance of plant	-	92,783	-	958,049	1,050,832	2,303,016
Scholarships and fellowships	-	-	-	17,552,740	17,552,740	14,819,332
Total restricted educational activities	1,950,325	3,094,356	349,405	21,452,870	26,846,956	23,703,707
Total educational activities	33,981,116	3,094,356	6,861,614	28,948,806	72,885,892	71,684,720
Auxiliary enterprises	-	-	-	-	-	17,616
Auxiliary restricted				15,902	15,902	12,033
Depreciation expense - buildings	-	-	-	5,091,224	5,091,224	4,567,481
Depreciation expense - equipment	-	-	-	192,625	192,625	210,507
Total operating expenses	$ 33,981,116	$ 3,094,356	$ 6,861,614	$ 34,248,557	$ 78,185,643 (Exhibit 2)	$ 76,492,357 (Exhibit 2)

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	FY21 Total	FY20 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general State support	$ 15,654,948	$ -	$ 15,654,948	$ 15,654,948	$ 15,632,618
State group insurance	-	2,172,585	2,172,585	2,172,585	2,404,818
State retirement match	-	921,771	921,771	921,771	919,916
Ad valorem taxes					
Taxes for maintenance and operations	22,146,305	-	22,146,305	22,146,305	16,907,113
Taxes for maintenance notes	4,733,378	-	4,733,378	4,733,378	859,805
Taxes for general obligation bonds	-	3,792,041	3,792,041	3,792,041	5,648,174
Federal revenue, non-operating	-	31,578,460	31,578,460	31,578,460	23,988,870
State revenue, non-operating	-	985,976	985,976	985,976	1,091,455
Gifts	-	12,007	12,007	12,007	14,009
Investment income	-	10,805	10,805	10,805	33,059
Total non-operating revenues	42,534,631	39,473,645	82,008,276	82,008,276	67,499,837
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(2,608,844)	(2,608,844)	(2,608,844)	(2,875,653)
Interest on capital related debt-MTN	(592,150)	-	(592,150)	(592,150)	(430,607)
Gain (Loss) on disposal of capital assets	272,902	-	272,902	272,902	(11,063)
Other non-operating expenses	-	-	-	-	-
Total non-operating expenses	(319,248)	(2,608,844)	(2,928,092)	(2,928,092)	(3,317,323)
Net non-operating revenues	$ 42,215,383	$ 36,864,801	$ 79,080,184	$ 79,080,184 (Exhibit 2)	$ 64,182,514 (Exhibit 2)

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	$ 9,991,207	$ -	$ -	$ 9,991,207	$ 9,991,207	$ -
Restricted	-	8,714,806	-	8,714,806	-	8,714,806
Net investment in capital assets	-	-	59,231,066	59,231,066	-	59,231,066
Total net position, August 31, 2021	9,991,207	8,714,806	59,231,066	77,937,079 (Exhibit 1)	9,991,207	67,945,872
Total net position, August 31, 2020, as restated	8,164,849	5,330,047	45,279,407	58,774,303 (Exhibit 1)	8,164,849	50,609,454
Net increase in net position	$ 1,826,358	$ 3,384,759	$ 13,951,659	$ 19,162,776 (Exhibit 2)	$ 1,826,358	$ 17,336,418

DRAFT

DRAFT

DRAFT

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
(210)485-0301
alamo.edu

DRAFT

NORTHEAST LAKEVIEW COLLEGE
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2021 AND 2020

ALAMO COLLEGES DISTRICT
Northeast Lakeview College

NORTHEAST LAKEVIEW COLLEGE

(A college of the Alamo Community College District)

San Antonio, Texas

DRAFT

Annual Financial Report

For the Years Ended
August 31, 2021 and 2020

Prepared by:

Finance and Fiscal Services Department

DRAFT

NORTHEAST LAKEVIEW COLLEGE

(A college of the Alamo Community College District)

ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS

INTRODUCTORY SECTION

Transmittal Letter 1

Organizational Chart 6

Alamo Community College District – Organizational Data 7

Mission, Vision and Values 8

FINANCIAL SECTION

Independent Auditor's Report 11

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards* 14

Schedule of Findings 16

Management's Responses 17

Management's Discussion and Analysis (Unaudited) 19

Exhibit 1 -- Statements of Net Position 29

Exhibit 2 -- Statements of Revenues, Expenses and Changes in Net Position 30

Exhibit 3 -- Statements of Cash Flows 31

Notes to Financial Statements 33

SUPPLEMENTARY INFORMATION

Schedule A -- Schedule of Operating Revenues 51

Schedule B -- Schedule of Operating Expenses by Object 52

Schedule C -- Schedule of Non-Operating Revenues and Expenses 53

Schedule D -- Schedule of Net Position by Source and Availability 54

DRAFT

ALAMO COLLEGES DISTRICT
Northeast Lakeview College

DRAFT

Introductory Section

DRAFT

ALAMO COLLEGES DISTRICT
Northeast Lakeview College

DRAFT

ALAMO COLLEGES DISTRICT
Northeast Lakeview College

August 29, 2022

To the Board of Trustees, the Residents of Bexar County and the Northeast Lakeview College Service Area of Comal and Guadalupe Counties:

We are proud to submit the following annual financial report (AFR) for Northeast Lakeview College (the College or NLC), a college of the Alamo Community College District (Alamo Colleges District or District) for the fiscal years ended August 31, 2021 and 2020. The AFR has been prepared in accordance with United States Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The report complies, in all material aspects, with the 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 purpose of an independent audit is to provide assurance, based on independent review and testing, that the basic financial statements and accompanying notes are fairly stated in all material respects. In 2021, the District's Board of Trustees selected the independent accounting firm of Weaver and Tidwell, LLP to perform an audit for the College. Assets, liabilities and net position attributable to and allocated to the operations of the College are reported in the 2021 and 2020 AFR for the College. This AFR is prepared primarily for submission to the Southern Association of Colleges and Schools Commission on Colleges to provide information related to accreditation.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control. The objective of internal control is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. The concept of reasonable assurance ensures that the cost of the controls does not exceed the benefits derived. The Independent Auditor's Report is located at the front of the financial section of this report. Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it. The Notes to Financial Statements, also in the financial section, are considered integral to the basic financial statements and should be read in conjunction with them.

Profile

Northeast Lakeview College is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award Associate Degrees. Questions about the accreditation of Northeast Lakeview College may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website (www.sacscoc.org).

Northeast Lakeview College offers Associate of Arts, Associate of Arts in Teaching, Associate of Science and Associate of Applied Science degrees and certificates taught by highly qualified faculty with Master's and Doctorate degrees who are committed to creating a learning centered environment. Students experience academic rigor inside the classroom and an enhanced learning environment through support services that include counseling, computer labs, tutoring services, financial services, services for the disabled, veterans' services and job placement and transfer services.

Established in January 2007, Northeast Lakeview College is one of the five colleges of the Alamo Community College District. It serves students in northeast San Antonio and the surrounding municipalities to include Bexar, Comal and Guadalupe counties. The College traces its beginnings back to 1996 as the Northeast Learning Center, an extension of St. Philip's College. Due to its growth, the Learning Center closed in 2001 and reopened as Northeast Campus in a larger location as a joint collaboration between St. Philip's College and San Antonio College. St. Philip's College discontinued offering classes at the College in 2009. With continued enrollment growth and as a result of a 2005 bond election, a permanent $125 million campus (named Northeast Lakeview College) was constructed at the corner of Loop 1604 and Kitty Hawk road and opened in Fall 2008. Northeast Lakeview College now serves more than 6,600 students in its nine-building facility that sits on 267 acres.

DRAFT

The College, as a member of the Alamo Colleges District, manages its capital assets as well as administers and conducts its educational services under its own organizational structure. The District supports the College by managing debt and investments, acquiring capital assets, assessing and collecting property taxes and allocating State of Texas appropriations. The College's administration and staff direct their own budget, as approved by the Board of Trustees of the Alamo Colleges District, and make decisions regarding the funds provided to them or generated by them while conducting its educational activities. These educational activities include the development of curriculum, the hiring of faculty and staff within District guidelines and the delivery of educational and student support services.

The Alamo Community College District was established as a public community college through a public election in 1945. The District operates as a political subdivision under the laws of the State of Texas. The five-member community colleges of the District are Northeast Lakeview College, San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College. A nine-member Board of Trustees and a Student Trustee is the governing body of the District. The Trustees are elected locally to six-year terms by Bexar County voters and the Student Trustee serves a one-year term as a non-voting student liaison to the Board and Chancellor, representing students' interests at board meetings and other District meetings. The Chancellor, the District's chief executive officer, guides and implements the programs and policies of the District. Each of the five colleges has a campus organization lead by a President who reports to the Chancellor.

Economic Conditions and Outlook

The College sits along the I-35 Corridor toward Austin, one of the fastest growing areas in the region. In addition to northeast San Antonio, the College serves the Metrocom area, comprised of eleven small cities with a combined population of over 155,000 according to the Northeast Partnership for Economic Development. Randolph Air Force Base, a stable presence in the area since opening in 1930, unites the cities and currently has over 15,000 personnel on its base. The area provides affordable housing, low tax rates, opportunities for growth, award-winning school districts, and a skilled work force and the College contributes convenient, affordable higher education. The College location, among growing suburban communities that share a common goal of economic development and quality of life for their citizens and businesses, enhances the College's potential for success. Northeast Lakeview College has been recognized by the City of Live Oak Economic Development Corporation as an asset to the community and has been recognized multiple times for contributing to continued economic growth in the area.

The College supports the local independent school districts (ISDs) by providing dual credit courses and is home to the Judson Early College Academy, a unique partnership with the Judson Independent School District that allows students to complete an Associate's Degree while earning their high school diploma at no cost to the student. Because the College is a member of the Alamo Community College District, economic conditions that impact the District inherently impact the College. The three primary revenue streams to the District, other than federal grants used for scholarships, are ad valorem taxes, state appropriations, and tuition and fees.

The trend of rising ad valorem tax revenues continued in fiscal year 2021, as revenues from ad valorem taxes increased by 5.7% as net assessed property values within the District increased from approximately $173.5 billion in 2020 to $183.3 billion in 2021, providing funding for facilities' repairs and maintenance. The pattern of predictable and increasing property values and ad valorem tax collections relieves pressure to increase the tax rate for the District's constituents. There was no increase in the District's tax rate for fiscal year 2021.

State appropriations, which are critical to keeping student tuition rates low, increased by $0.4 million in 2021 due to actions by the 86th Texas Legislature. State appropriations are distributed based on a cost-based formula for student contact hour reimbursement, core operations funding, and student success outcomes. For fiscal year 2020, the State only provided 23% of instructional costs, down from 75% in fiscal years 2008-2009 and provided no funding for growth.

DRAFT

Strategic Planning

The College utilizes an inclusive strategic planning process in which feedback from all constituent groups, both internal and external, was reviewed and combined into a document that supports NLC's continuous improvement process to advance the institutional mission and NLC's overarching goal of student success. The College's Strategic Plan reflects the direction provided by the community and the leadership of the District, and looks to meet the needs and interests of its local community through the development of specific core objectives, strategies and unit plans. Ongoing evaluation and assessment of the objectives, strategies and unit plans allows for continuous quality improvement to ensure that the community's higher education needs are met. The College has its own mission, vision and goals. The goals focus on the following: 1) quality teaching, learning, and student success, 2) respect, value and empowering people, and 3) enriching internal and external community engagement and communications. NLC embarked on a year-long strategic planning process during 2018-2019 to update its mission and vision statements and established three belief statements that are shared by the organization and that drive NLC's culture and its commitment to its overarching goal of student success. At the College's 2021annual leadership retreat, the 2019-2022 strategic plan was reviewed and extended as the 2022-2025 strategic plan to continue advancing the goals and objectives hindered by the global pandemic.

Major Initiatives

Northeast Lakeview College continues to focus on achieving greater student success by utilizing 4DX and MyMap. The adoption of 4DX, the Four Disciplines of Execution, provides a simple, repeatable set of practices for organizations and individuals to focus on what is important, to execute strategic priorities and to achieve superb results. MyMap (My Monitoring Academic Progress) was also implemented, which is a series of online, self-paced learning modules designed to help students transition to college, and monitors students' progress until they earn a certificate or degree.

Since receiving accreditation from the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) in 2017, Northeast Lakeview College has quickly expanded its services and programs. In 2019, the College welcomed its first students into its new Associate of Applied Science Degrees in Information Technology- Network Administrator and Information Technology- Cyber Defense. Additionally, in January 2020, NLC launched the Logistics & Supply Chain Management program, followed by being the first college within the Alamo Colleges District to offer the Digital Marketing & Social Media Program.

Committed to providing educational access to the communities that it serves, Northeast Lakeview College provided support to the second cohort of students within Judson ISD as part of the Alamo Colleges District AlamoPROMISE initiative, a last dollar scholarship program to assist students in paying for a college education. Student Success personnel at NLC provided support to students throughout the process and assisted with the ApplyTEXAS application, financial aid, advising, and registration. The College has adopted numerous strategies to help enrolled AlamoPROMISE students with progress and completion.

With the growth and expansion of the Nighthawks Nest Advocacy Center, Northeast Lakeview College continued to enhance its integrated services and resources to students to address mental health, emotional and socio-economic need. Some of the services of the Nighthawks Nest Advocacy Center include Food Pantry, financial literacy, clothes closet and counseling.

Northeast Lakeview College continues to increase both its enrollment and degrees and certificates award rates. The college exceeded its SMART growth goal of 685 degrees and certificates awarded for FY 21. At 911 degrees and certificates awarded, this demonstrates a 36% increase from 2020. The College also increased its fall headcount enrollment from 6,540 in Fall 2019 to 6,657 in Fall 2020, demonstrating a 2% increase.

In support of the growing region and student body, Northeast Lakeview College broke ground on its new Science Technology Engineering and Math (STEM) Building in November 2020. The 86,390 sq. ft facility will be the college's 10th building and home to classrooms and labs for physics, chemistry, etc. Tutoring, study spaces, academic support, and a 3rd-floor multipurpose room with the ability to host large college and community events are also included. Additionally, the building will provide space to expand career and technical programs.

Additionally, NLC received State funding to support the College's growing region and student body from the 87th Texas Legislature. With the appropriation of $7.7 million from the State of Texas' 2022-2023 biennium to the Alamo Colleges District, NLC will construct a Veterans Center building dedicated to supporting the College's growing active and retired military and dependent student population.

With this continued investment in the next biennium, the new Veterans Center building will provide a "one-stop" location offering a convenient central place for access to academic and non-academic services such as:

- Increased Veteran specific orientations, academic and nonacademic programming;
- Enhanced career planning, training, job assistance search, and transitional services;
- A Veteran mentoring program that matches incoming Veterans with current students to support the transition process from military life to academia;
- Private meeting spaces to discuss confidential matters such as disability claims, benefits, veteran-specific advocacy and emergency services, and legal services; and
- Community space to host organizations and other events that support Veterans such as faculty support in the classroom, military culture, and learning styles.

Embracing one of NLC's core values of "community-engaged," the college partnered with the San Antonio Food Bank (SAFB) to host several Pop-Up Drive thru Food Markets. Averaging assistance to more than 150 families, these pop-up markets began in efforts to support families struggling with food insecurities during the COVID-19 pandemic. Understanding the continued need, NLC is honored to continue the partnership with SAFB and provide this service and support to families in its service area.

Additionally, President Dr. Veronica Garcia served as an Honorary Commander for Joint Base San Antonio (JBSA)-Randolph. Honorary commanders are civic leaders chosen from communities around the JBSA metropolitan area and are paired with 502nd Air Base Wing military commanders and senior leaders. Dr. Garcia attended and participated in various community events, as well as activities that support the military to expand NLC's connection with the military and Veterans.

Awards and Acknowledgements

Northeast Lakeview College was named one of the 2021 Most Promising Places to Work in Community Colleges. The recognition was given by the National Institute for Staff and Organizational Development (NISOD) and Diverse: Issues in Higher Education, and recognized Northeast Lakeview College's best-in-class student and staff recruitment and retention practices, inclusive learning and working environments, and meaningful community service and engagement opportunities. The award also recognized NLC's exceptional commitment to diversity (including race/ethnicity, gender, sexual orientation, disability, age, class, veterans, and thought). This is a national award with recipients being selected from across the country. This was the third year in a row that Northeast Lakeview College received this recognition.

DRAFT

Northeast Lakeview College was also one of fourteen (14) colleges and universities honored by the Texas Veterans Commission and received the first-ever Veteran Education Excellence Recognition. This new award established by the State of Texas recognizes universities and colleges that provide excellence in education and related services that significantly contribute to the academic success of student veterans and military-connected students. The college received the 2021 Silver Award.

The College also gained Hispanic Serving Institution (HSI) Designation in 2021. To earn this designation, institutions of higher education have a Hispanic student body of 25% or more and a high percentage of students qualified for federal student loans or grants. HSI provides NLC with several added benefits, including recruiting and funding purposes. NLC can now apply for grants using HSI designation which opens the possibility for more student and institutional funding opportunities. As an added benefit, HSI institutions wave the 25% for matching Federal Work-Study payments. NLC began its HIS designation efforts after receiving its accreditation from the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Northeast Lakeview College received recognition for having one of the best 20 associate degree programs in Cybersecurity. *Best Value Schools* ranks schools and their programs by the annual tuition and fees per year, and the annual graduation rate. Colleges were ranked in a points system with the emphasis on lower tuition costs and higher graduation rate percentages. A weighted total of three-quarters tuition and fees and the one-quarter graduation rate was then applied for the final score.

Northeast Lakeview College received Performance Recognition from the Quality Texas Foundation (QTF) at the Progress Level. Progress Level indicates substantial progress toward institutionalizing an effective, systematic approach to organizational management, with good performance levels and trends evaluated against industry standards. NLC began its journey with the Quality Texas Foundation in 2016 and received Pioneer Recognition from the organization, Engagement Level Recognition in 2018, Commitment Level in 2019, and most recently, Progress Level recognition in 2020. The Quality Texas Foundation assists organizations with continuous improvement efforts by utilizing the Baldrige Framework and since 1993, QTF has administered the Texas Award for Performance Excellence (TAPE) as an independent non-profit corporation.

Northeast Lakeview College was also approved for its candidacy status for QM's Online Learner Support Program Certification and is committed to implement a quality assurance process at the institutional level and undergo the Program Review process at the end of the maximum 3-year candidacy period (from 10/01/2020 to 10/01/2023). The Quality Matters Program Certification process ensures that online programs and courses promote learner engagement and provides students with ~~all~~ the tools and resources they need to be successful learners.

The entire Northeast Lakeview College family thanks the members of the Board of Trustees for their support and guidance in conducting the financial operations of Northeast Lakeview College in a highly responsible manner. The timely preparation of this financial report was made possible by the continued dedication and service of the Alamo Colleges' staff.

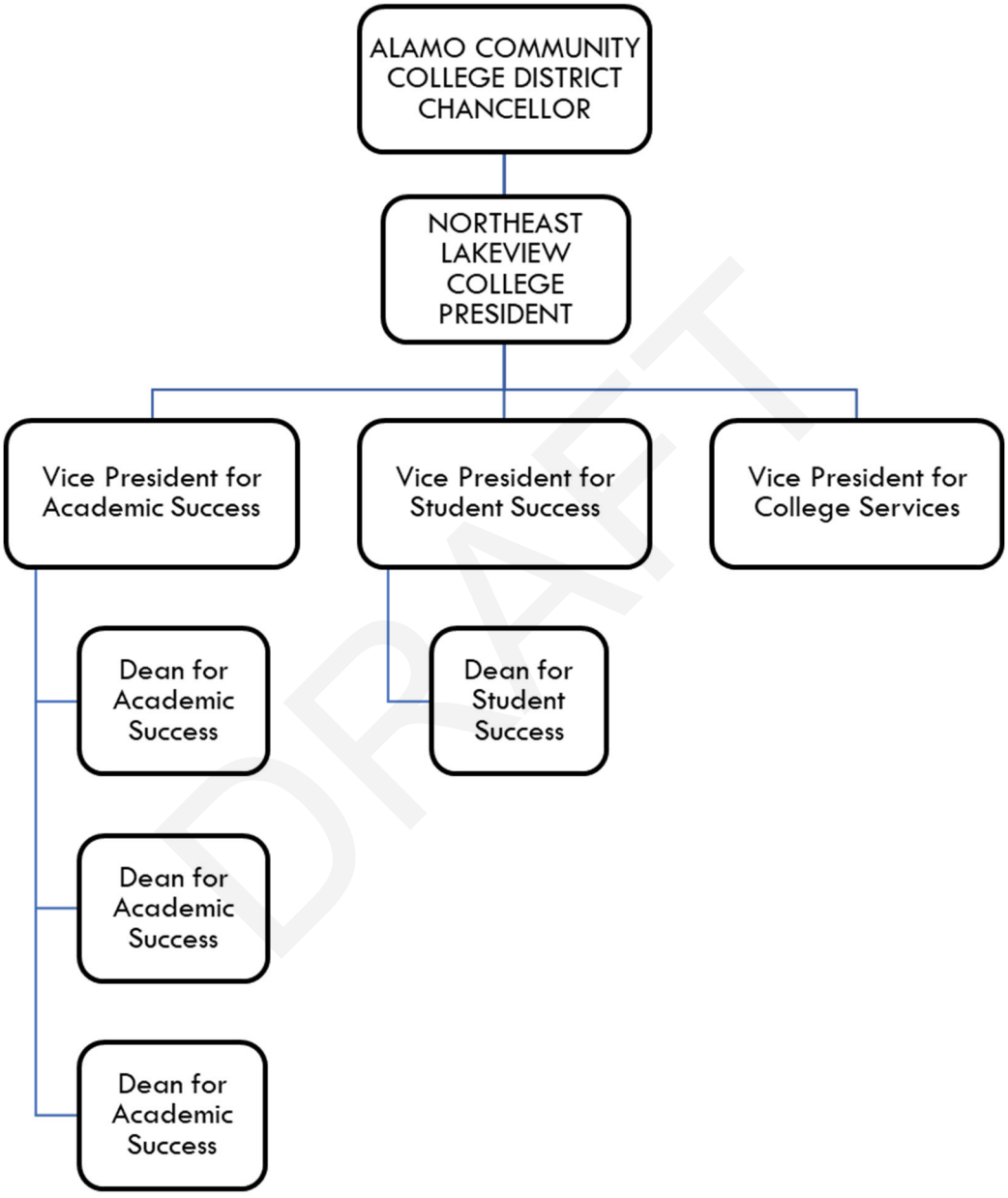
Diane E. Snyder, CPA, Ph.D.
Vice Chancellor
Finance and Administration
Alamo Community College District

Lisa Mazure, MSA, CPA
Associate Vice Chancellor
Finance and Fiscal Services
Alamo Community College District

NORTHEAST LAKEVIEW COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



DRAFT

NORTHEAST LAKEVIEW COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2021

ELECTED OFFICIALS

Member	Position	City, State	District	Term Expires
Dr. Gene Sprague	Chairperson	Helotes, Texas	6	2024
Dr. Yvonne Katz	Vice-Chairperson	San Antonio, Texas	7	2024
Clint Kingsbery	Secretary	San Antonio, Texas	8	2026
Gloria Ray	Assistant Secretary	San Antonio, Texas	2	2022
Joe Alderete, Jr.	Member of the Board	San Antonio, Texas	1	2022
Anna Uriegas Bustamante	Member of the Board	San Antonio, Texas	3	2022
Dr. Lorena Pulido	Member of the Board	San Antonio, Texas	4	2026
Roberto Zárate	Member of the Board	San Antonio, Texas	5	2024
Leslie Sachanowicz	Member of the Board	San Antonio, Texas	9	2026
Aja Leija	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
Shayne West	Interim Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez	District Director of Internal Audit

DRAFT

NORTHEAST LAKEVIEW COLLEGE

(A college of the Alamo Community College District)

MISSION

Northeast Lakeview College empowers its students for success by offering educational programs and cultural enrichment opportunities. The College provides quality teaching, measurable learning and public service that contribute to the earning of associate degrees and certificates to improve its community's future.

VISION

To be a transformative force in a culturally rich community, empowered by education, to meet the dynamic demands of the future.

VALUES

Northeast Lakeview College is committed to building individual and collective character through the following set of shared values in order to fulfill our vision and mission.

DRAFT

Financial Section

DRAFT

ALAMO COLLEGES DISTRICT
Northeast Lakeview College

DRAFT

DRAFT FOR DISCUSSION PURPOSES ONLY
Subject to final review and possible revision and should not be relied upon or distributed.

Independent Auditor's Report

To the Board of Trustees
Alamo Community College District

Report on the Financial Statements

We have audited the accompanying Statements of Net Position of Northeast Lakeview College (the College), a college of the Alamo Community College District (the District), as of August 31, 2021 and 2020, the related Statements of Revenues, Expenses and Changes in Net Position and Cash Flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

DRAFT FOR DISCUSSION PURPOSES ONLY
Subject to final review and possible revision and should not be relied upon or distributed.

To the Board of Trustees
Alamo Community College District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the College as of August 31, 2021 and 2020, and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 through 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audits were conducted for the purpose of forming an opinion on the basic financial statements. The introductory section on pages 1 to 8, and the additional financial information on pages 48 to 51 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The additional financial information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional financial information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audits of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

DRAFT FOR DISCUSSION PURPOSES ONLY
Subject to final review and possible revision and should not be relied upon or distributed.

To the Board of Trustees
Alamo Community College District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September __, 2022 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

FIRM NAME

Fort Worth, Texas
September __, 2022

DRAFT

DRAFT FOR DISCUSSION PURPOSES ONLY
Subject to final review and possible revision and should not be relied upon or distributed.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees
Alamo Community College District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northeast Lakeview College (the College), a college of the Alamo Community College District (the District), as of and for the year ended August 31, 2021, and the related notes to the financial statements, and have issued our report thereon dated September __, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DRAFT FOR DISCUSSION PURPOSES ONLY
Subject to final review and possible revision and should not be relied upon or distributed.

To the Board of Trustees
Alamo Community College District

The College's Response to Finding

The College's response to the finding identified in our audit is described in the accompanying corrective action plan. The College's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FIRM NAME

Fort Worth, Texas
September __, 2022

DRAFT

DRAFT FOR DISCUSSION PURPOSES ONLY
Subject to final review and possible revision and should not be relied upon or distributed.

Northeast Lakeview College

Schedule of Findings
Year Ended September 30, 2021

Finding 2021-001: Insufficient Consideration of Applicable GAAP for Certain Transactions and Presentation Issues

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Criteria: Generally accepted accounting principles applicable to governmental entities (GAAP) state that current assets should not include cash and claims to cash that are restricted for expenditure in the acquisition or construction of noncurrent assets or are segregated for the liquidation of long-term debt, except to the extent expected to be used in current operations or to liquidate current obligations.

Condition: The College's current assets were understated and noncurrent assets were overstated by approximately $4.5 million and $84,000 at August 31, 2021 and 2020, respectively, due to misapplication of GAAP related to the classification of restricted cash and cash equivalents. The misstatement at August 31, 2020 was corrected through a restatement of the College's financial statements at that date.

Cause: The College did not sufficiently evaluate applicable GAAP for these transactions and presentation issues in light of the College's specific circumstances.

Effect: Misstatements of the College's current and previously issued financial statements were not prevented, or detected and corrected, on a timely basis by the College's system of internal control.

DRAFT

ALAMO COLLEGES DISTRICT

From: Patrick Vrba, Controller

Subject: Corrective Action Plan for Audit Finding 2021-001

Finding 2021-001: Insufficient Consideration of Applicable GAAP for Certain Transactions and Presentation Issues

Views of Responsible Officials and Planned Corrective Actions

Management has performed a thorough review and analysis of applicable GAAP related to accounting for classification of restricted cash and cash equivalents to understand the cause of the misinterpretation of GAAP.

In the future, the District will ensure restricted cash and claims on cash are classified as current when available for use in current operations or to liquidate current liabilities.

Implementation Date: August 2022

Responsible Person: Diane E. Snyder, CPA, Ph.D.

DRAFT

DRAFT

Management's Discussion and Analysis is included to provide a narrative introduction, overview and analysis of the financial condition and operating results of Northeast Lakeview College (the College), a college of the Alamo Community College District (Alamo Colleges District or the District), for the fiscal years ended August 31, 2021 and 2020. This discussion is prepared by management and should be read in conjunction with the accompanying financial statements and notes.

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 notes to the financial statements are considered an integral part of the financial statements and should be read in conjunction with them. Management is responsible for both the accuracy of the data and the completeness and fairness of the presentation of the financial statements and notes.

The financial report includes three basic financial statements: The Statements of Net Position provide a summary of assets, liabilities and net position as of August 31, 2021 and 2020; the Statements of Revenues, Expenses and Changes in Net Position provide a summary of operations for the fiscal years; and the Statements of Cash Flows provide categorized information about cash inflows and outflows. Highlighted information from each basic financial statement is presented below.

- Total assets increased approximately $47,548,000 and total liabilities increased approximately $37,798,000.
- Total net position at August 31, 2021 was approximately $36,315,000, reflecting an increase of approximately $9,750,000 from fiscal year 2020.
- The College's operating loss was approximately $28,421,000.

Statements of Net Position

The Statements of Net Position represent the College's financial position at the end of the fiscal year and include all assets and liabilities recorded on behalf of, or allocated to, the College. Net position is the difference between assets and liabilities and serves as a general indicator of financial stability.

Current liabilities are generally those liabilities which are due within one year, and current assets are those assets which are available to satisfy current liabilities. Noncurrent assets include restricted cash and cash equivalents and capital assets. Noncurrent liabilities include bonds and tax notes payable based upon the direct spending by the College of bond and tax note proceeds as budgeted.

A Condensed Schedule of Net Position is presented on the following page. Total assets increased 39.1% or $47,548,000 during fiscal year 2021 and 4.5% or $5,244,000 during fiscal year 2020. The increase in 2021 was primarily due to an increase in cash and cash equivalents of approximately $27,580,000 and an increase in net capital assets of approximately $18,215,000. The increase to cash and cash equivalents was primarily from $42.0 million of proceeds from the issuance of general obligation bonds allocated to the College for capital projects, as reported on Exhibit 3 and in Note 5 and Note 7. The $18.2 million increase to net capital assets was primarily the result of increases to construction in progress of $20.4 million and buildings and other capital assets of $1.3 million, offset by $3.5 million of recorded depreciation as reported in Note 4. The total assets increase in 2020 was primarily due to an increase in cash and cash equivalents of $8,470,000 related to $8.1 million of proceeds from the issuance of maintenance tax notes debt, offset by a decrease in net capital assets of $3,008,000. The net capital asset decrease was the result of approximately $3.5 million of recorded depreciation and approximately $306,000 of asset disposals offset by a combined increase to construction in progress, furniture, machinery and equipment and library materials of approximately $795,000 as reported in Note 4.

Total liabilities increased 39.8% or $37,798,000 in 2021 and by 3.4% or $3,114,000 during fiscal year 2020. Current liabilities increased by approximately $3,568,000 in 2021 primarily due to increases of $3,280,000 and $1,790,000 to accounts payable and accrued liabilities, respectively, due to timing and retainages related to larger construction projects, offset by a decrease of $1,567,000 to the current portion of noncurrent liabilities. Noncurrent liabilities increased $34,230,000 in 2021, primarily due to the $42.0 million allocated to NLC from general obligation bonds as reported in Note 5. Current liabilities increased by approximately $4,351,000 in 2020 primarily due to a $5,113,000 increase to the current portion of noncurrent liabilities coupled with minor increases to accounts payable and funds held for others, offset by a decrease to unearned income of $1,162,000. The $5,133,000 increase to the current portion of noncurrent liabilities was related to $5.8 million due for debt service on maintenance tax note debt in fiscal year 2021, compared to only $836,000 due for maintenance tax note debt in 2020. Noncurrent liabilities decreased $1,237,000 in fiscal year 2020 due to scheduled debt service payments as reported in Note 5, partially offset by an increase to the noncurrent portion of maintenance tax note debt of $2,295,000.

The College's net position at August 31, 2021 was $36,315,000 compared to $26,565,000 at August 31, 2020. This amounted to an increase of approximately $9,750,000 or 36.7%. The fiscal year 2021 increase to net position was due to increases to the net investment in capital assets, student aid and unrestricted components of net position of $9,120,000, $99,000 and $540,000, respectively, partially offset by a decrease to the instructional programs component of net position of $8,000. The fiscal year 2021 increases to net position are due to conservative spending, disruptions in vendor supply chains causing some projects to be delayed, cost savings related to the pandemic in areas such as travel, events, and utility and custodial costs, additional federal aid related to the pandemic, and tax revenues received for payment of debt that increased equity in capital assets. The fiscal year 2020 increase to net position was due to increases to the net investment in capital assets, student aid and unrestricted components of net position of $1,541,000, $61,000 and $532,000, respectively, partially offset by a decrease to the instructional programs component of net position of $3,000.

Condensed Schedules of Net Position
(in thousands)

	Fiscal Year			Change	
Assets	**2021**	**2020**	**2019**	**2020 to 2021**	**2019 to 2020**
Cash and cash equivalents	$ 45,810	$ 18,230	$ 9,760	$ 27,580	$ 8,470
Accounts receivable, net and other assets	2,062	309	526	1,753	(217)
Capital assets	164,135	142,434	141,942	21,701	492
Accumulated depreciation	(42,823)	(39,337)	(35,837)	(3,486)	(3,500)
Total assets	169,184	121,636	116,391	47,548	5,246
Liabilities					
Current liabilities	16,747	13,179	8,828	3,568	4,351
Noncurrent liabilities	116,122	81,892	83,129	34,230	(1,237)
Total liabilities	132,869	95,071	91,957	37,798	3,113
Net Position					
Net investment in capital assets	31,664	22,544	21,003	9,120	1,541
Restricted, expendable for					
Student aid	942	843	782	99	61
Instructional programs	9	17	20	(8)	(3)
Unrestricted	3,700	3,160	2,628	540	532
Total net position	$ 36,315	$ 26,565	$ 24,434	$ 9,750	$ 2,131

Due to rounding, certain totals in this schedule may not add exactly to their constituent amounts.

Statements of Revenues, Expenses and Changes in Net Position

The Statements of Revenues, Expenses and Changes in Net Position present the results of operations for the College for the fiscal year. Operating revenues are generated from the services provided to students and other customers of the College. Operating expenses include those costs incurred in the production of goods and services which result in operating revenues, as well as depreciation. All other activity is classified as non-operating revenues and expenses. Since a large portion of the revenue stream including ad valorem property taxes, state appropriations and all federal financial aid grants are classified as non-operating revenues, Texas public community colleges will generally reflect an operating loss with the increase or decrease in net position reflective of all activity.

Total revenues and total expenses should be considered in assessing the change in the financial position of the College. When total revenues exceed total expenses, the result is an increase in net position. When the reverse occurs, the result is a decrease in net position. Further detail is presented in the Statements of Revenues, Expenses and Changes in Net Position and notes to the financial statements. A summarized comparison of the College's revenues, expenses and changes in net position for the years ended August 31, 2021, 2020 and 2019 is presented below in table form.

Condensed Schedules of Revenues, Expenses and Changes in Net Position
(in thousands)

	Fiscal Year			Change	Change
	2021	2020	2019	2020 to 2021	2019 to 2020
Operating revenues	$ 6,574	$ 7,852	$ 8,008	$ (1,278)	$ (156)
Operating expenses	34,995	33,342	30,888	1,653	2,454
Operating loss	(28,421)	(25,490)	(22,880)	(2,931)	(2,610)
Non-operating revenues (expenses):					
State appropriations	6,469	6,413	6,161	55	253
Ad valorem taxes	23,891	16,314	15,824	7,577	490
Federal and State grants, non-operating	10,584	7,717	6,867	2,866	851
Interest on capital-related debt	(2,784)	(2,680)	(3,184)	(104)	503
Other net non-operating revenues (expenses)	13	(144)	29	157	(173)
Total non-operating revenues, net	38,171	27,621	25,697	10,550	1,924
Increase in net position	9,750	2,131	2,816	7,619	(686)
Net position - beginning of year	26,565	24,434	21,618	2,131	2,816
Net position - end of year	$ 36,315	$ 26,565	$ 24,434	$ 9,750	$ 2,131

Due to rounding, certain totals in this schedule may not add exactly to their constituent amounts.

Operating Revenues
(in thousands)

	2021		2020		2019		Change	Change
	Amount	% of Total	Amount	% of Total	Amount	% of Total	2020 to 2021	2019 to 2020
Net tuition and fees	$ 5,972	90.8%	$ 7,142	91.0%	$ 7,354	91.8%	$ (1,169)	$ (212)
Grants and contracts	52	0.8%	116	1.5%	94	1.2%	(64)	22
Auxiliary enterprises	222	3.4%	262	3.3%	344	4.3%	(40)	(82)
Other operating revenues	328	5.0%	332	4.2%	217	2.7%	(4)	115
Total operating revenues	$ 6,574	100.0%	$ 7,852	100.0%	$ 8,008	100.0%	$ (1,278)	$ (156)

Due to rounding, certain totals in this schedule may not add exactly to their constituent amounts.

As shown in the operating table on the previous page, total operating revenues decreased by $1,278,000 or 16.3% and decreased $156,000 or 1.9% for the years ended August 31, 2021 and 2020, respectively. The $1,278,000 decrease in fiscal year 2021 resulted from decreases to net tuition and fees of $1,169,000, grants and other operating revenues of $69,000 and auxiliary enterprises of $40,000. The $156,000 decrease in fiscal year 2020 resulted from decreases to net tuition and fees and auxiliary enterprise revenues of $212,000 and $82,000, respectively, offset by increases to other operating revenues and grants and contracts of $115,000 and $22,000, respectively.

The primary component of operating revenue is net tuition and fees. A table showing the components of net tuition and fees is presented below. Total tuition and fees are presented net of waivers. Net tuition and fees for fiscal year 2021 decreased approximately $1,169,000, or 16.4%, with gross tuition and fees decreasing by approximately $2.1 million and discounts decreasing by almost $1.0 million. The continued effects of the COVID-19 pandemic were reflected in the net tuition and fees decrease of $1.2 million in fiscal year 2021 due to closed down facilities and decreases to the number of contact hours taken by students. The 11.7%, or $1.0 million, decrease in discounts reflects a related reduction. In 2020, net tuition and fees decreased by approximately $212,000. While gross tuition increased by almost $2.0 million, discounts grew by almost $2.2 million as a result of increases in all categories of scholarship allowances and discounts awarded under two initiatives designed to encourage students to continue on their path towards a degree or certificate.

Net Tuition and Fees
(in thousands)

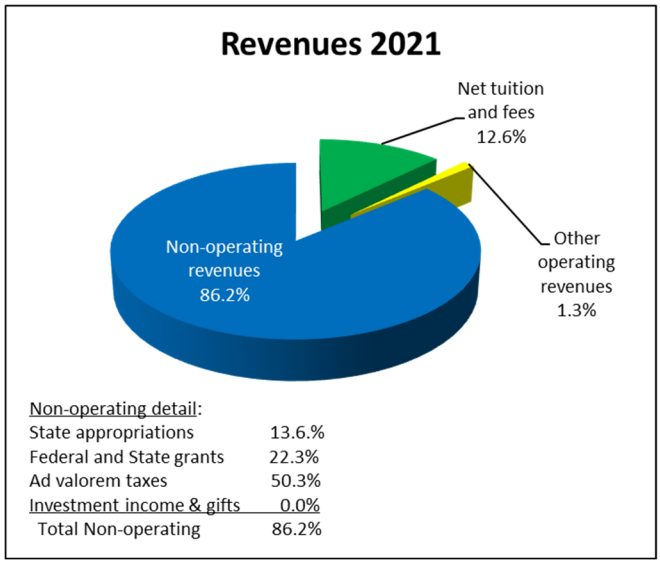
	2021		2020		2019	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Tuition	$ 13,271	222.2%	$ 15,385	215.4%	$ 13,433	182.7%
Fees	263	4.4%	317	4.4%	319	4.3%
Discounts	(7,562)	-126.6%	(8,561)	-119.9%	(6,399)	-87.0%
Total net tuition and fees	$ 5,972	100.0%	$ 7,142	100.0%	$ 7,354	100.0%

Due to rounding, certain totals in this schedule may not add exactly to their constituent amounts.

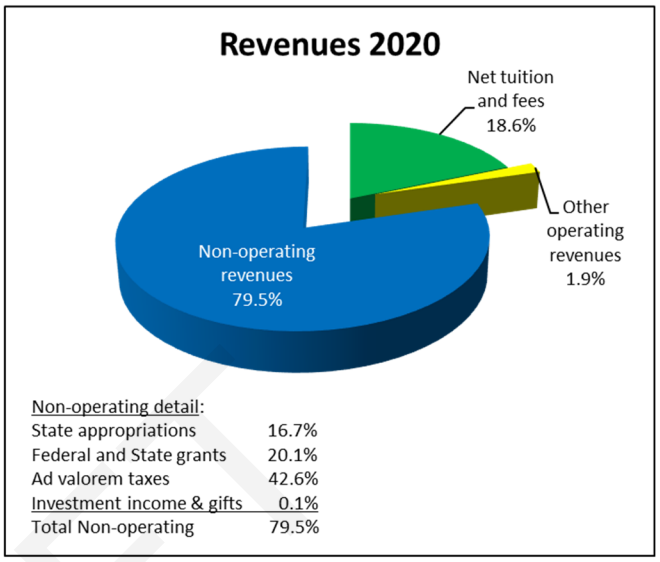
Following are charts of the major sources of revenue for fiscal years 2021 and 2020, comparing operating and non-operating revenues. Non-operating revenues comprise the largest portion of total revenues at 86.2% for fiscal year 2021 and 79.5% for fiscal year 2020. Non-operating revenues increased by $10.6 million for fiscal year 2021. Ad valorem taxes remain as the primary component of non-operating revenues, comprising 50.3% of total revenues in 2021 and 42.6% of total revenues in 2020. Approximately $7.6 million of the total non-operating revenue increase was attributed to the increase in ad valorem taxes resulting from skyrocketing property values in Bexar County. Federal and state grant non-operating revenue increased as a percentage of total revenues by the largest percentage other than ad valorem taxes due to grant increases of $2.9 million in continuing federal funds received under the Higher Education Emergency Relief Fund (HEERF) of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act or CARES) in 2021.

DRAFT

Revenue Components – Operating and Non-operating



Non-operating detail:	
State appropriations	13.6%
Federal and State grants	22.3%
Ad valorem taxes	50.3%
Investment income & gifts	0.0%
Total Non-operating	86.2%



Non-operating detail:	
State appropriations	16.7%
Federal and State grants	20.1%
Ad valorem taxes	42.6%
Investment income & gifts	0.1%
Total Non-operating	79.5%

Operating expenses are presented in the following charts in both a natural and functional classification. Following is a three-year comparison of operating expenses by natural classification. In fiscal year 2021, salaries and benefits decreased a combined $71,000, primarily due to a 3% decrease in benefits expense. During 2020, salaries and benefits increased a combined $1,519,000, primarily due to a 3% general wage increase effective January 1, 2019 and a living wage increase to a minimum of $15 per hour and increased lab loading for faculty. In addition, full time and part time employees were provided a telecommunications allowance of $60 and $30 per month, respectively, beginning in April 2002 after the transition was made to 100% online instruction and remote working for all non-essential employees.

Operating Expenses in Natural Classification
(in thousands)

	Fiscal Year			Change	Change
	2021	2020	2019	2020 to 2021	2019 to 2020
Salaries	$ 14,747	$ 14,690	$ 13,555	$ 57	$ 1,135
Benefits	4,644	4,773	4,388	(128)	384
Scholarships and fellowships	5,288	4,229	3,636	1,058	594
Supplies and services	6,824	6,152	5,791	672	361
Depreciation	3,492	3,498	3,519	(6)	(21)
Total operating expenses	$ 34,995	$ 33,342	$ 30,888	$ 1,653	$ 2,453

Due to rounding, certain totals in this schedule may not add exactly to their constituent amounts.

Total operating expenses increased by $1,706,000 in fiscal year 2021 and increased by $2,400,000 in 2020. All natural classifications of operating expenses increased in 2021 except for benefits and depreciation, the latter of which decreased by $6,000 due to asset disposals in the furniture, machinery and equipment category. Scholarships and fellowships increased by approximately $1,058,000 and supplies and services increased by $672,000 in 2021. The increase in scholarships and fellowships was due to approximately $978,000 of emergency aid scholarships awarded using federal funds received under CARES Act in 2021. Supplies and services increased $672,000 due to increased costs

to respond to the COVID-19 pandemic such as PPE, computers and other technology to facilitate remote and hybrid teaching and working, partially offset by reductions in travel expenses and utilities. Similarly, in fiscal year 2020, all natural classifications of operating expenses increased other than depreciation, which decreased by $21,000 due to asset disposals. In addition to the increase in salaries and benefits discussed previously, scholarships and fellowships increased by approximately $594,000 in 2020 due to approximately $672,000 of emergency aid scholarships awarded using federal funds received under the CARES Act.

Operating Expenses in Functional Classification
(in thousands)

	Fiscal Year			Change	
	2021	2020	2019	2020 to 2021	2019 to 2020
Instruction	$ 10,395	$ 10,821	$ 10,229	$ (426)	$ 591
Academic support	3,474	3,517	3,083	(43)	434
Student services	4,672	4,567	3,870	105	696
Institutional support	4,294	3,148	2,826	1,146	322
Operation and maintenance of plant	3,381	3,535	3,724	(154)	(189)
Depreciation	3,492	3,498	3,519	(6)	(21)
Scholarships and fellowships	5,288	4,229	3,636	1,058	594
Total educational and general	34,995	33,315	30,887	1,680	2,427
Auxiliary enterprises	-	27	1	(27)	26
Total operating expenses	$ 34,995	$ 33,342	$ 30,888	$ 1,653	$ 2,453

Due to rounding, certain totals in this schedule may not add exactly to their constituent amounts.

Factors influencing operating expenses grouped by functional classification include the following:

- Instruction includes expenses for all activities that are a part of the instructional programs, such as faculty salaries and benefits. In fiscal year 2021, instruction expenses decreased $426,000. Overall instruction salaries and benefits decreased $165,000, primarily due a reduction in adjunct faculty salaries of $421,000, partially offset by increases due to the talent excellence payment, full-time faculty increases and a full-year of the telecommunication allowance. Operating expenses and non-capitalized equipment expenses decreased $261,000 in 2021 due to the effects of the pandemic on enrollment. In fiscal year 2020, instruction expenses increased $591,000 primarily due to a combined increase of $676,000 to salaries and benefits resulting from the 3% general wage increase and monthly telecommunications allowance stipend discussed previously. These increases were offset by decreases to non-payroll related expenses totaling $85,000 for expenses such as travel and non-capitalized furniture and equipment.

- Academic support includes expenses related to providing support services for the College's primary mission of instruction, including libraries, computing support, audio visual services, curriculum development and academic program administration. In fiscal year 2021, academic support costs decreased by $43,000, with reductions in travel expenses of $13,000 and noncapitalized equipment purchase reductions of $145,000, partially offset by the $115,000 increase to salary and benefits. In fiscal year 2020, academic support costs increased by $434,000, with $215,000 attributable to the salary increase effective January 31, 2019 discussed previously. Of the remaining $220,000 increase, approximately $132,000 was for noncapitalized computers and other IT equipment, increased costs for computer service charges of $45,000 and contracted services increased costs of $25,000.

- Student services includes expenses of various departments serving students such as student newspapers, intramural athletics, student organizations, counseling and career guidance, student aid administration, student health services, counseling and student success centers. This category increased $105,000 in 2021 and $696,000 in 2020. $153,000 of the fiscal year 2021 increase was for salaries and benefits due to compensation adjustments and telecommunications allowances paid to employees working remotely due to COVID-19, accompanied by operating expense increase of $12,000, offset by reductions in travel of $32,000 and noncapitalized equipment purchases of $28,000. Of the $696,000 increase in 2020, $445,000 was related to salaries and benefits due to compensation adjustments and the telecommunications allowance discussed previously, along with increases to computer service charges, noncapitalized computers and IT equipment, and instructional supplies in the amounts of $133,000, $57,000 and $29,000, respectively.

- The institutional support category is primarily comprised of salaries and other operating expenses for central executive-level management that engage in long-range planning for the College. Institutional support expenses increased by $1,146,000 in 2021 mostly due to PPE costs charged to HEERF grants to respond to the COVID-19 pandemic. In 2020, institutional support expenses increased by $322,000, with $187,000 attributable to salaries and benefits and the remaining increase related to a net increase in nonlabor institutional costs.

- Operation and maintenance of plant includes expenses for custodial, grounds, and building maintenance, as well as utilities. This category decreased $154,000 in fiscal year 2021, primarily due to teaching and working remotely. In 2020, operation and maintenance of plant expenses decreased by $189,000 primarily due to decreased expenses due to floor care of $399,000, partially offset by decreases to utilities of $141,000 due to less onsite presence due to COVID-19.

- Scholarships and fellowships increased by $1,058,000 in FY21 and by $594,000 in FY20. In both years, the College continued to spend the unprecedented federal aid received under the Higher Education Emergency Relief Fund (HEERF) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act that was used to provide emergency aid grants to students including rent and housing assistance, funds for students facing food insecurity, and other approved expenditures under the Act.

As financial pressures continue from declining State of Texas appropriations and the Board of Trustees' intent to limit tax rate and tuition increases, expense controls are in place as developed by the Board of Trustees, administrators, faculty, staff and students across the institution. College administration and all employees continue to strategically plan to identify cost-savings that can have a significant and on-going impact on the budget.

Statements of Cash Flows

The Statements of Cash Flows provide information about the sources of cash and the uses of cash in the operations of the College. The Statements of Cash Flows help users determine the entity's ability to meet its obligations as they become due and the impact of external financing.

The Statements summarize cash inflows and outflows by operating activities, non-capital financing activities, capital financing activities and investing activities. The Statements of Cash Flows indicated increases in cash of approximately $27,580,000 and $8,470,000 for the years ended August 31, 2021 and 2020, respectively. The primary uses of cash in operations are for payment of salaries and benefits followed by payments to suppliers for goods and services. Sources of cash from operations are primarily from tuition receipts from students and receipts from other customers. Sources of cash from non-capital financing activities are primarily from ad valorem taxes, state appropriations and nonoperating federal and state revenues. Cash inflows from capital and related financing activities include proceeds from the issuance of capital debt and receipts from ad valorem taxes to be used for debt service, while outflows consist of cash payments of debt, both principal and interest, as well as capital assets acquisition and construction. For additional detailed information, see Exhibit 3.

Capital Assets

Changes in net capital assets are the result of acquisitions, improvements, deletions and changes in accumulated depreciation. The College had approximately $164,135,000 and $142,434,000 in capital assets at August 31, 2021 and 2020, respectively, and accumulated depreciation of $42,823,000 and $39,337,000 at the same dates, respectively. Depreciation expense totaled approximately $3,492,000 in fiscal year 2021 and $3,498,000 in fiscal year 2020. (See Note 4, Capital Assets, included in the financial statements.) A summary of net capital assets is presented below.

Net Capital Assets at Fiscal Year End
(in thousands)

	Fiscal Year			Change	
	2021	2020	2019	2020 to 2021	2019 to 2020
Land	$ 4,953	$ 4,953	$ 5,259	$ -	$ (306)
Buildings and other real estate improvements	93,632	95,780	99,204	(2,148)	(3,423)
Construction in progress	22,290	1,923	1,222	20,367	701
Furniture, machinery and equipment	51	56	46	(5)	10
Library materials	386	384	375	1	10
Total net capital assets	$ 121,312	$ 103,097	$ 106,105	$ 18,215	$ (3,008)

Due to rounding, certain totals in this schedule may not add exactly to their constituent amounts.

One method of evaluating the continued life of capital assets is to compare the accumulated depreciation to the original cost of the assets as a percentage. The following table lists assets subject to depreciation and the percentage depreciated at August 31, 2021 and 2020. The accumulated depreciation rate for buildings and other real estate improvements is low, as is expected of a campus comprised of relatively new buildings.

Depreciable Capital Assets and Accumulated Depreciation Percentages
(in thousands)

	Fiscal Year 2021			Fiscal Year 2020		
	Capitalized	Accumulated Depreciation	% Depreciated	Capitalized	Accumulated Depreciation	% Depreciated
Buildings and other real estate improvements	$ 135,080	$ 41,448	30.7%	$ 133,805	$ 38,025	28.4%
Furniture, machinery and equipment	817	766	93.8%	810	754	93.1%
Library materials	995	609	61.2%	943	558	59.2%

In fiscal year 2021, the College recorded additions to construction in progress, buildings and building improvements, furniture, machinery and equipment, and library materials of approximately $20,367,000, $1,276,000, $12,000 and $52,000, respectively. In fiscal year 2020, the College sold land in the amount of approximately $306,000 and recorded additions to construction in progress, furniture, machinery and equipment, and library materials of approximately $701,000, $29,000 and $66,000, respectively.

DRAFT

Schedule of Major Capital Assets

	Square footage (in thousands)
Academic space	180,967
Library	35,782
Student support and administration	95,587
Dining facility	9,258
Athletic facility Includes gymnasium, fitness center, putting green and rock climbing wall	37,294
Plant facility	10,763
Parking lots (accommodate 2,234 vehicles)	

The District, on behalf of the College, has entered into several contracts for construction and various other renovation projects financed by bond proceeds.

Debt

The College assumes its portion of general obligation bonds, revenue bonds and tax notes issued by the District based upon the original budget for the bond or tax note developed by the College before issuance From District debt issues allocated to the College, in fiscal year 2020 debt outstanding was $91.2 million, or 37% of District debt issues with allocations to the College. In fiscal year 2021, an additional $42 million was allocated to the College from general obligation bonds, resulting in outstanding debt of $123.9 million, or 21% of District debt with allocations to the College. $42.0 million of general obligation bond debt was allocated to the College in 2021 for capital projects on campus. In 2020, approximately $8.1 million of maintenance tax note debt was allocated to the College to supplement funding for capital projects on campus. For additional information, see Note 6 and Note 7.

The District had $646.8 million and $514.3 million in outstanding bonds and maintenance tax note debt at August 31, 2021 and 2020, respectively, before premiums and discounts. This amounts to an increase of $132.5 million in fiscal year 2021 and a decrease of $17.2 million in fiscal year 2020. The $132.5 million increase in 2021 was the result of issuing the second tranche of general obligation bonds related to the $450 million voter approved bond package in 2017, offset by scheduled payments and maintenance tax note refunding. The $17.2 million decrease in 2020 was the result of regularly scheduled debt service payments and a combination of other debt transactions including redemptions and defeasances totaling $39.1 million and a new issuance of maintenance tax note debt of $48.5 million.

The District's general obligation debt is payable from the proceeds of a continuing, direct ad valorem tax levied against all taxable property within the taxing district. Revenue bonds are special obligations of the District that are payable solely from and will be equally and ratably secured by an irrevocable first lien on pledged revenues. The pledged revenue is all revenue from tuition as part of the general tuition, and fees from the students for the occupancy or use of the property of the Alamo Colleges District.

The District has received bond ratings for its general obligation bonds of Aaa and AAA from Moody's Investors Service and S&P Global Ratings, respectively. These are the highest ratings available from these rating agencies. More detailed information about the District's noncurrent liabilities is presented in Notes 5, 6, and 7 to its financial statements.

DRAFT

Factors Having Probable Future Financial Significance

The economic condition of the College and the District is influenced by the economic position of the State of Texas, the County of Bexar and surrounding counties and the City of San Antonio. San Antonio is the seventh largest city in the United States and the second largest city in Texas. The resiliency of the state, county and city to recover from the devastating effects of the COVID-19 pandemic to the economy will be tested over the next several years.

The San Antonio metropolitan area, which is coterminous with Bexar County, is considered one of the most attractive locations in the nation for business growth due to affordable land, abundant power and an education system that continues to evolve and improve. The broad and diverse economy features a wide variety of industries, such as bioscience and health care, aerospace and aviation, the military, tourism, financial services, manufacturing, and information technology and cybersecurity. This area has a proven track record of working together across government, nonprofits, industry and educational providers for a better future for businesses and consumers in the metropolitan area.

The outlook of the Northeast Lakeview College for the foreseeable future remains positive as a result of its strategic leadership, fiscal management and a local economy which has demonstrated tremendous resiliency throughout the duration of the COVID-19 pandemic.

This financial report is designed to provide the District and College's citizens, taxpayers, students, investors and creditors with a general overview of its finances and demonstrate the College's accountability for the resources it receives. If you have questions about this report or need additional information, contact the Finance and Fiscal Services Department at 2222 N. Alamo Street, San Antonio, Texas 78215 or visit our Financial Transparency website at: https://www.alamo.edu/about-us/compliance/financial-information/

DRAFT

NORTHEAST LAKEVIEW COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 1

Statements of Net Position
August 31, 2021 and 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	$ 7,434,056	$ 6,869,408
Restricted cash and cash equivalents	4,543,446	84,483
Accounts receivable, net of allowance for doubtful accounts	2,061,635	308,818
Total current assets	14,039,137	7,262,709
Noncurrent assets:		
Restricted cash and cash equivalents	33,832,725	11,276,135
Capital assets (net)	121,312,108	103,096,770
Total noncurrent assets	155,144,833	114,372,905
TOTAL ASSETS	169,183,970	121,635,614
LIABILITIES		
Current liabilities:		
Accounts payable	3,946,091	665,962
Accrued liabilities	1,789,774	-
Funds held for others	38,455	62,087
Unearned revenues	3,203,160	3,113,989
Current portion of noncurrent liabilities	7,769,862	9,337,000
Total current liabilities	16,747,342	13,179,038
Noncurrent liabilities	116,121,930	81,891,972
TOTAL LIABILITIES	132,869,272	95,071,010
NET POSITION		
Net investment in capital assets	31,663,865	22,544,267
Restricted for:		
Expendable		
Student aid	941,716	843,404
Instructional programs	9,245	16,766
Unrestricted	3,699,872	3,160,167
TOTAL NET POSITION	$ 36,314,698	$ 26,564,604

DRAFT

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

NORTHEAST LAKEVIEW COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 2

Statements of Revenues, Expenses and Changes in Net Position
Years Ended August 31, 2021 and 2020

	2021	2020
OPERATING REVENUES:		
Tuition and fees (net of discounts of $7,561,669 and $8,560,537 respectively)	$ 5,972,414	$ 7,141,813
Grants and contracts	51,632	115,865
Auxiliary enterprises	221,696	261,967
Other operating revenues	327,809	332,151
Total operating revenues (Schedule A)	6,573,551	7,851,796
OPERATING EXPENSES:		
Instruction	10,394,509	10,820,682
Academic support	3,473,578	3,516,769
Student services	4,672,352	4,567,484
Institutional support	4,293,857	3,147,888
Operation and maintenance of plant	3,381,060	3,534,645
Scholarships and fellowships	5,287,660	4,229,423
Auxiliary enterprises	-	27,092
Depreciation	3,491,542	3,497,692
Total operating expenses (Schedule B)	34,994,558	33,341,675
Operating loss	(28,421,007)	(25,489,879)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	6,468,560	6,413,249
Ad valorem taxes		
Taxes for maintenance and operations	17,249,976	11,779,594
Taxes for maintenance notes	3,686,875	599,047
Taxes for general obligation bonds	2,953,658	3,935,219
Federal grants, non-operating	10,459,773	7,609,083
State grants, non-operating	123,839	108,390
Gifts	3,318	11,489
Investment income	4,148	13,061
Interest on capital-related debt	(2,784,478)	(2,680,472)
Other non-operating revenues/(expenses)	5,432	(168,053)
Net non-operating revenues (Schedule C)	38,171,101	27,620,607
Increase in net position	9,750,094	2,130,728
NET POSITION:		
Net position - beginning of year	26,564,604	24,433,876
Net position - end of year (Schedule D)	$ 36,314,698	$ 26,564,604

DRAFT

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

NORTHEAST LAKEVIEW COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 3

Statements of Cash Flows
Years Ended August 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	$ 6,236,709	$ 6,257,687
Receipts from grants and contracts	115,414	13,463
Other receipts	327,809	329,151
Payments to or on behalf of employees	(17,824,606)	(17,951,740)
Payments to suppliers for goods and services	(6,248,162)	(5,534,868)
Payments for scholarships and fellowships	(5,287,660)	(4,229,423)
Net cash used by operating activities	(22,680,496)	(21,115,730)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	4,901,757	4,902,393
Receipts from ad valorem taxes	17,249,976	11,779,594
Receipts from non-operating federal and state revenue	8,826,108	7,726,398
Receipts from gifts and grants (other than capital)	3,318	11,489
Receipts from Federal loans for students	1,142,861	1,760,986
Payment for Federal loans issued to students	(1,155,748)	(1,767,049)
(Payments to) / receipts from student organizations and other agency transactions	(23,632)	25,306
Net cash provided by noncapital financing activities	30,944,640	24,439,117
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	42,000,000	8,100,000
Receipts from ad valorem taxes for debt service	6,640,533	4,534,266
Payments for capital assets acquisition and construction of capital assets	(17,206,966)	(616,180)
Payments on capital debt - principal	(9,337,180)	(4,204,159)
Payments on capital debt - interest	(2,784,478)	(2,680,472)
Net cash provided by capital and related financing activities	19,311,909	5,133,455
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	4,148	13,061
Net cash provided by investing activities	4,148	13,061
INCREASE IN CASH AND CASH EQUIVALENTS	27,580,201	8,469,903
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	18,230,026	9,760,123
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 45,810,227	$ 18,230,026

DRAFT

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

NORTHEAST LAKEVIEW COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 3

Statements of Cash Flows
Years Ended August 31, 2021 and 2020 (continued)

	2021	2020
RECONCILIATION OF OPERATING LOSS TO NET CASH		
USED BY OPERATING ACTIVITIES:		
Operating loss	$ (28,421,007)	$ (25,489,879)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	3,491,542	3,497,692
Receipts from capital grant contracts, grants and gifts	324,098	200,101
Non-cash state appropriations - on-behalf payments	1,566,803	1,510,856
Changes in assets and liabilities:		
Accounts receivable	(306,524)	(115,080)
Other assets	575,421	129,337
Accounts payable	-	313,101
Unearned income	89,171	(1,161,858)
Net cash used by operating activities	$ (22,680,496)	$ (21,115,730)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	$ 1,566,803	$ 1,510,856
Gifts of depreciable and non-depreciable assets	$ -	$ 3,000

DRAFT

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

Notes to Financial Statements

1. REPORTING ENTITY

Northeast Lakeview College (the College), established in 2007, 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 an Annual Comprehensive 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 Colleges* for fiscal year 2021. For financial reporting purposes Northeast Lakeview 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.

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
Restricted cash and cash equivalents that can be used to pay current liabilities (in keeping with restrictions) are classified as current assets.

Cash and cash equivalents that are externally restricted (except as discussed in the preceding paragraph) 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 Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	50,000	5	-
Software	5,000	5	-
Library materials	All	15	-

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 by the District as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

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 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. Any uncollectible assessed taxes are covered by the District.

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 year end are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements, if any, have been met and qualifying expenditures, if required, have been incurred. 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.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 (TPEG), 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. The portion of the award disbursed directly to students is reported 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. The portion of the award disbursed directly to students is reported as a scholarship expense.

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. The portion of the award disbursed directly to students is reported as a 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 that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation. Specifically, we have elected to present certain capital outlay and other expenses as Operating Expenses, and have reclassified certain restricted cash and cash equivalent amounts from non-current to current.

New Pronouncements

In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report.* This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The College early implemented the requirements of this Statement during fiscal year 2021.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 evaluated the requirements of GASB 84 in fiscal year 2021 and determined it did not have any material fiduciary activities.

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. The College evaluated the requirements of GASB 90 in fiscal year 2021 and determined it did not have any majority equity interests.

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 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 College evaluated the requirements of paragraphs 8 and 9 of GASB 92 and determined it did not have any material fiduciary activities. The College evaluated the requirements of paragraph 12 of GASB 92 and determined there was no effect on the College's financial statements.

Pending Pronouncements

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

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, 2021.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2021. 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. Earlier application is encouraged and is permitted by topic.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 91, 92, 93, 94, 96 and 97 on its future financial statements.

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2021 and 2020 were $45,810,227 and $18,230,026, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of $250,000 are collateralized at a level of at least 100% in U.S. Treasuries and Government Securities held in the District's name.

DRAFT

4. CAPITAL ASSETS

Capital assets activity for the year ended August 31, 2021 was as follows:

	Balance 9/1/2020	Increases	Decreases	Balance 8/31/2021
Not Depreciated:				
Land	$ 4,953,478	$ -	$ -	$ 4,953,478
Construction in progress	1,922,689	20,366,862	-	22,289,551
Subtotal	6,876,167	20,366,862	-	27,243,029
Subject to Depreciation:				
Buildings and building improvements	117,273,693	1,275,636	-	118,549,329
Other real estate improvements	16,530,898	-	-	16,530,898
Total buildings and other real estate improvements	133,804,591	1,275,636	-	135,080,227
Furniture, machinery and equipment	810,060	12,129	5,361	816,828
Library materials	942,810	52,253	-	995,063
Total buildings and other capital assets	135,557,461	1,340,018	5,361	136,892,118
Accumulated Depreciation:				
Buildings and building improvements	30,208,231	2,673,102	-	32,881,333
Other real estate improvements	7,816,297	750,370	-	8,566,667
Total buildings and other real estate improvements	38,024,528	3,423,472	-	41,448,000
Furniture, machinery and equipment	753,899	17,065	5,361	765,603
Library materials	558,431	51,005	-	609,436
Total accumulated depreciation	39,336,858	3,491,542	5,361	42,823,039
Net capital assets	$ 103,096,770	$ 18,215,338	$ -	$ 121,312,108

DRAFT

4. CAPITAL ASSETS (continued)

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

	Balance 9/1/2020	Increases	Decreases	Balance 8/31/2021
Not Depreciated:				
Land	$ 4,953,478	$ -	$ -	$ 4,953,478
Construction in progress	1,922,689	20,366,862	-	22,289,551
Subtotal	6,876,167	20,366,862	-	27,243,029
Subject to Depreciation:				
Buildings and building improvements	117,273,693	1,275,637	-	118,549,330
Other real estate improvements	16,530,898	-	-	16,530,898
Total buildings and other real estate improvements	133,804,591	1,275,637	-	135,080,228
Furniture, machinery and equipment	810,060	12,128	5,360	816,828
Library materials	942,810	52,253	-	995,063
Total buildings and other capital assets	135,557,461	1,340,018	5,360	136,892,119
Accumulated Depreciation:				
Buildings and building improvements	30,208,231	2,673,102	-	32,881,333
Other real estate improvements	7,816,297	750,370	-	8,566,667
Total buildings and other real estate improvements	38,024,528	3,423,472	-	41,448,000
Furniture, machinery and equipment	753,899	17,065	5,360	765,604
Library materials	558,431	51,005	-	609,436
Total accumulated depreciation	39,336,858	3,491,542	5,360	42,823,040
Net capital assets	$ 103,096,770	$ 18,215,338	$ -	$ 121,312,108

DRAFT

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 to satisfy requirements from the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). The District is the financial obligor for repayment of these obligations from tuition and fee revenues and 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, 2021, noncurrent liabilities are $116,121,930 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2020	Additions	Reductions	Balance 8/31/2021	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 73,100	$ 42,000	$ 2,965	$ 112,135	$ 3,704
Revenue bonds	3,140	-	567	2,573	593
Maintenance tax notes	14,989	-	5,805	9,184	3,473
Total	$ 91,229	$ 42,000	$ 9,337	$ 123,892	$ 7,770

As of August 31, 2020, noncurrent liabilities are $81,891,972 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2019	Additions	Reductions	Balance 8/31/2020	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 75,927	$ -	$ 2,827	$ 73,100	$ 2,965
Revenue bonds	3,681	-	541	3,140	567
Maintenance tax notes	7,725	8,100	836	14,989	5,805
Total	$ 87,333	$ 8,100	$ 4,204	$ 91,229	$ 9,337

DRAFT

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. In order to satisfy accreditation requirements from the College's accreditation body, the SACSCOC, 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, which averages 21% of the applicable current outstanding bonds and tax notes.

Debt service requirements (in thousands) at August 31, 2021 were as follows:

For the Year Ending	General Obligation Bonds		Revenue Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 3,704	$ 5,069	$ 593	$ 106	$ 3,473	$ 353	$ 7,770	$ 5,528
2023	4,170	4,602	621	78	1,607	243	6,398	4,923
2024	4,367	4,406	651	48	1,028	178	6,046	4,632
2025	4,573	4,201	292	26	1,083	125	5,948	4,352
2026	4,792	3,984	197	15	1,137	70	6,126	4,069
2027-2031	28,512	16,311	219	22	856	21	29,587	16,354
2032-2036	36,280	9,003	-	-	-	-	36,280	9,003
2037-2041	14,432	2,571	-	-	-	-	14,432	2,571
2042-2046	11,305	817	-	-	-	-	11,305	817
TOTAL	$ 112,135	$ 50,964	$ 2,573	$ 295	$ 9,184	$ 990	$ 123,892	$ 52,249

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

For the Year Ending	General Obligation Bonds		Revenue Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	$ 2,965	$ 3,384	$ 567	$ 132	$ 5,805	$ 646	$ 9,337	$ 4,162
2022	3,111	3,238	593	106	3,473	354	7,177	3,698
2023	3,264	3,085	621	78	1,607	242	5,492	3,405
2024	3,415	2,934	651	48	1,028	178	5,094	3,160
2025	19,617	12,131	649	62	3,076	216	23,342	12,409
2026-2030	24,565	7,181	59	1	-	-	24,624	7,182
2031-2035	16,163	1,417	-	-	-	-	16,163	1,417
TOTAL	$ 73,100	$ 33,370	$ 3,140	$ 427	$ 14,989	$ 1,636	$ 91,229	$ 35,433

DRAFT

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. In order to satisfy requirements from its accreditation body, the SACSCOC, 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 Northeast Lakeview 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 to be paid from District accounts for the years ended August 31, 2021 and 2020 were as follows:

				District Balances		
Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	Balance August 31, 2021	Balance August 31, 2020	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	$ 15,760,000	$ 85,730,315
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	-
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	50,090,000	52,355,000	10,500,564
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%	192,285,000	-	37,708,222
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.*****	195,980,000	2.375% - 5.0%	195,980,000	-	42,000,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)						
2014	Refunding of certain maturities of the 2007 Maintenance Tax Notes. Dated January 15, 2014.	$ 40,665,000	5.0% - 5.5%	$ 9,435,000	$ 14,565,000	$ 1,919,574
2020	Renovate and repair existing District facilities. Dated January 28, 2020.***	48,475,000	4.0%	19,005,000	48,475,000	8,100,000
Combined Fee Revenue Bonds (Repayment source Pledged revenues*)						
2012A	Refund certain of the District's outstanding Combined Fee Revenue bonds and to construct a parking facility. Dated March 1, 2012.**	$ 55,800,000	3.0% - 5.25%	$ 34,395,000	$ 39,570,000	$ 5,720,570
	Total Bonds for which the College has an Allocation	$ 1,017,120,000		$ 591,060,000	$ 244,835,000	$ 191,679,245
	Allocation Percentage			21%	37%	
	Balance Allocated to the College at August 31, 2021 and 2020			**$ 123,891,792**	**$ 91,228,972**	

*Pledged revenue is all revenue to the extent it may be pledged as security for debt obligations pursuant to applicable Texas law.

** Bond series 2012A included $15,875,000 in new funding for projects, $1,200,000 related to NLC. This was reflected in the District August 31, 2020 balance above.

*** Bond series Tax Notes 2020 with bond premiums netted $50,000,000 in new funding for projects, $8,100,000 related to NLC. This was reflected in the District August 31, 2020 balance above.

**** Bond series Limited Tax Bonds 2017 with bond premiums netted $173,000,000 in new funding for projects was allocated to NLC in FY21. This was reflected in the District August 31, 2021 balance above.

***** Bond series Limited Tax Bonds 2021 with bond premiums netted $225,000,000 in new funding for projects, $42,000,000 related to NLC. This was reflected in the District August 31, 2021 balance above.

Debt service requirements at August 31, 2021 and 2020 are based on the percentage allocation as discussed above, applied to the debt service of the District.

DRAFT

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 2021 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.texas.gov, 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 2021, 2020 and 2019 and a State contribution rate of 7.5% for each of the fiscal years 2021 and 2020, and 6.8% for fiscal year ended August 31, 2019. 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.

8. EMPLOYEES' RETIREMENT PLANS (continued)

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 years 2021 and 2020, and 6.8% for fiscal year 2019. Each participant contributed 6.65% for the fiscal years ended August 31, 2021, 2020 and 2019. 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 $473,738, $394,143 and $385,232 for the fiscal years ended August 31, 2021, 2020 and 2019, 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 $961,940, $929,091, and $851,352 for the fiscal years ended August 31, 2021, 2020 and 2019, respectively, and represents the total required contributions for each year.

The total payroll for all College employees was $14,747,165, $14,689,938 and $13,554,870 for fiscal years 2021, 2020 and 2019, respectively. The total payroll of College employees covered by the TRS was $10,930,931, $12,387,880 and $10,607,451, and the total payroll of College employees covered by ORP was $1,882,595, $1,861,234 and $1,912,429 for fiscal years 2021, 2020 and 2019, 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 $115,512 was contributed by 22 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 10 participants contributed a total of $102,199 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2021.

A total of $155,509 was contributed by 23 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 10 participants contributed a total of $54,091 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2020.

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, 2021 and 2020 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2021 and 2020 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 $38,455 and $62,087 as of August 31, 2021 and 2020, respectively.

DRAFT

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 $3,074,944 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 $1,222 per month for the year ended August 31, 2021 and between $625 and $1,223 per month for the year ended August 31, 2020. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled $1,154,983 and $1,178,958 for the years ended August 31, 2021 and 2020, 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 2021 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 August 31, 2021 and 2020 was approximately $254,323,000 and $250,823,000, 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 for the years ended August 31, 2021 and 2020 were 101.4% and 97.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

16. INCOME TAXES

The District 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, 2021 and 2020.

17. OTHER OPERATING REVENUES

Other operating revenues (Exhibit 2 and Schedule A) include rental income, paper recycling revenue, revenue from various fundraising activities, and other revenues not applicable to any other revenue category.

18. COMMITMENTS AND CONTINGENCIES

As of August 31, 2021, 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 has entered into several contracts for construction and various other renovation projects. As of August 31, 2021, and 2020, the College was committed for approximately $19,737,000 and $1,892,000, respectively.

19. SUBSEQUENT EVENTS

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2021 through June 20, 2022, 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.

DRAFT

DRAFT

Supplementary Information

DRAFT

NORTHEAST LAKEVIEW COLLEGE
(A college of the Alamo Community College District)

Schedule A
Schedule of Operating Revenues
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY21 Total	FY20 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	$ 6,994,221	$ -	$ 6,994,221	$ -	$ 6,994,221	$ 7,545,030
Out-of-District resident tuition	4,535,975	-	4,535,975	-	4,535,975	6,189,926
Non-resident tuition	1,085,643	-	1,085,643	-	1,085,643	879,016
TPEG - credit set aside *	655,094	-	655,094	-	655,094	771,422
Total tuition	13,270,933	-	13,270,933	-	13,270,933	15,385,394
Fees						
Other	263,150	-	263,150	-	263,150	316,956
Total fees	263,150	-	263,150	-	263,150	316,956
Total tuition and fees	13,534,083	-	13,534,083	-	13,534,083	15,702,350
Scholarship allowances and discounts						
Institutional allowances and scholarships	(865,431)	-	(865,431)	-	(865,431)	(1,332,424)
Remissions and exemptions - state	(577,660)	-	(577,660)	-	(577,660)	(916,383)
Remissions and exemptions - local	(2,696,959)	-	(2,696,959)	-	(2,696,959)	(2,506,542)
Federal grants to students	-	(2,896,594)	(2,896,594)	-	(2,896,594)	(3,498,260)
TPEG awards	-	(177,834)	(177,834)	-	(177,834)	(151,266)
State grants to students	-	(142,150)	(142,150)	-	(142,150)	(155,662)
Other local awards	-	(205,041)	(205,041)	-	(205,041)	-
Total scholarship allowances and discounts	(4,140,050)	(3,421,619)	(7,561,669)	-	(7,561,669)	(8,560,537)
Total net tuition and fees	9,394,033	(3,421,619)	5,972,414	-	5,972,414	7,141,813
Other operating revenues						
Federal grants and contracts	928,705	(877,073)	51,632	-	51,632	115,865
Other operating revenues	327,809	-	327,809	-	327,809	332,151
Total other operating revenues	1,256,514	(877,073)	379,441	-	379,441	448,016
Sales and services of auxiliary enterprises						
Bookstore commission	-	-	-	(7,134)	(7,134)	13,503
Vending machines and copiers	-	-	-	543	543	9,499
Auxiliary-restricted	-	-	-	225,174	225,174	227,464
Other	-	-	-	3,113	3,113	11,501
Total sales and services of auxiliary enterprises	-	-	-	221,696	221,696	261,967
Total operating revenues	$10,650,547	$ (4,298,692)	$ 6,351,855	$ 221,696	$ 6,573,551	$ 7,851,796
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, $655,094 and $771,422 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2021 and 2020.

DRAFT

NORTHEAST LAKEVIEW COLLEGE
(A college of the Alamo Community College District)

Schedule B
Schedule of Operating Expenses by Object
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Salaries and Wages	Benefits State	Benefits Local	Other Expenses	FY21 Total	FY20 Total
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	$ 7,207,455	$ -	$ 1,487,160	$ 976,237	$ 9,670,852	$ 10,055,484
Academic support	2,141,552	-	469,175	572,854	3,183,581	3,169,677
Student services	2,897,578	-	700,446	608,495	4,206,519	3,976,133
Institutional support	1,800,968	-	202,343	535,348	2,538,659	2,710,459
Operation and maintenance of plant	399,065	-	115,403	2,489,761	3,004,229	3,481,435
Scholarships and fellowships	-	-	-	88,136	88,136	33,000
Total unrestricted educational activities	14,446,618	-	2,974,527	5,270,831	22,691,976	23,426,188
Restricted - educational activities						
Instruction	-	723,657	-	-	723,657	765,198
Academic support	27,746	235,752	4,821	21,678	289,997	347,092
Student services	78,812	376,200	-	10,821	465,833	591,351
Institutional support	193,989	245,299	36,176	1,279,734	1,755,198	437,429
Operation and maintenance of plant	-	47,813	-	329,018	376,831	53,210
Scholarships and fellowships	-	-	-	5,199,524	5,199,524	4,196,423
Total restricted educational activities	300,547	1,628,721	40,997	6,840,775	8,811,040	6,390,703
Total educational activities	14,747,165	1,628,721	3,015,524	12,111,606	31,503,016	29,816,891
Auxiliary enterprises	-	-	-	-	-	27,092
Depreciation expense - buildings	-	-	-	3,423,472	3,423,472	3,423,472
Depreciation expense - equipment	-	-	-	68,070	68,070	74,220
Total operating expenses	$ 14,747,165	$ 1,628,721	$ 3,015,524	$ 15,603,148	$ 34,994,558	$ 33,341,675
					(Exhibit 2)	(Exhibit 2)

DRAFT

NORTHEAST LAKEVIEW COLLEGE
(A college of the Alamo Community College District)

Schedule C
Schedule of Non-Operating Revenues and Expenses
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	FY21 Total	FY20 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general State support	$ 4,839,839	$ -	$ 4,839,839	$ 4,839,839	$ 4,840,148
State group insurance	-	1,154,983	1,154,983	1,154,983	1,178,958
State retirement match	-	473,738	473,738	473,738	394,143
Ad valorem taxes					
Taxes for maintenance and operations	17,249,976	-	17,249,976	17,249,976	11,779,594
Taxes for maintenance notes	3,686,875	-	3,686,875	3,686,875	599,047
Taxes for general obligation bonds	-	2,953,658	2,953,658	2,953,658	3,935,219
Federal revenue, non-operating	-	10,459,773	10,459,773	10,459,773	7,609,083
State revenue, non-operating	-	123,839	123,839	123,839	108,390
Gifts	-	3,318	3,318	3,318	11,489
Investment income	-	4,148	4,148	4,148	13,061
Total non-operating revenues	25,776,690	15,173,457	40,950,147	40,950,147	30,469,132
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(2,269,379)	(2,269,379)	(2,269,379)	(2,331,368)
Interest on capital related debt-MTN	(515,099)	-	(515,099)	(515,099)	(349,104)
Gain (Loss) on disposal of capital assets	5,432	-	5,432	5,432	(168,053)
Other non-operating expenses	-	-	-	-	-
Total non-operating expenses	(509,667)	(2,269,379)	(2,779,046)	(2,779,046)	(2,848,525)
Net non-operating revenues	$ 25,267,023	$ 12,904,078	$ 38,171,101	$ 38,171,101 (Exhibit 2)	$ 27,620,607 (Exhibit 2)

DRAFT

NORTHEAST LAKEVIEW 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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	$ 3,699,872	$ -	$ -	$ 3,699,872	$ 3,699,872	$ -
Restricted	-	950,961	-	950,961	-	950,961
Net investment in capital assets	-	-	31,663,865	31,663,865	-	31,663,865
Total net position, August 31, 2021	3,699,872	950,961	31,663,865	36,314,698	3,699,872	32,614,826
				(Exhibit 1)		
Total net position, August 31, 2020	3,160,167	860,170	22,544,267	26,564,604	3,160,167	23,404,437
				(Exhibit 1)		
Net increase in net position	$ 539,705	$ 90,791	$ 9,119,598	$ 9,750,094	$ 539,705	$ 9,210,389
				(Exhibit 2)		

DRAFT

DRAFT

DRAFT

ALAMO COLLEGES DISTRICT
Northeast Lakeview 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

ST. PHILIP'S COLLEGE
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2021 AND 2020

DRAFT

ALAMO COLLEGES DISTRICT
St. Philip's College

ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

San Antonio, Texas

DRAFT

Annual Financial Report

For the Years Ended
August 31, 2021 and 2020

Prepared by:

Finance and Fiscal Services Department

DRAFT

ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS

INTRODUCTORY SECTION

Organizational Chart 1

Alamo Community College District – Organizational Data 2

Mission, Vision and Values 3

FINANCIAL SECTION

Independent Accountant's Review Report 7

Exhibit 1 -- Statements of Net Position 9

Exhibit 2 -- Statements of Revenues, Expenses and Changes in Net Position 10

Exhibit 3 -- Statements of Cash Flows 11

Notes to Financial Statements 13

SUPPLEMENTARY INFORMATION

Schedule A -- Schedule of Operating Revenues 31

Schedule B -- Schedule of Operating Expenses by Object 32

Schedule C -- Schedule of Non-Operating Revenues and Expenses 33

Schedule D -- Schedule of Net Position by Source and Availability 34

DRAFT

ALAMO COLLEGES DISTRICT
St. Philip's College

DRAFT

Introductory Section

DRAFT

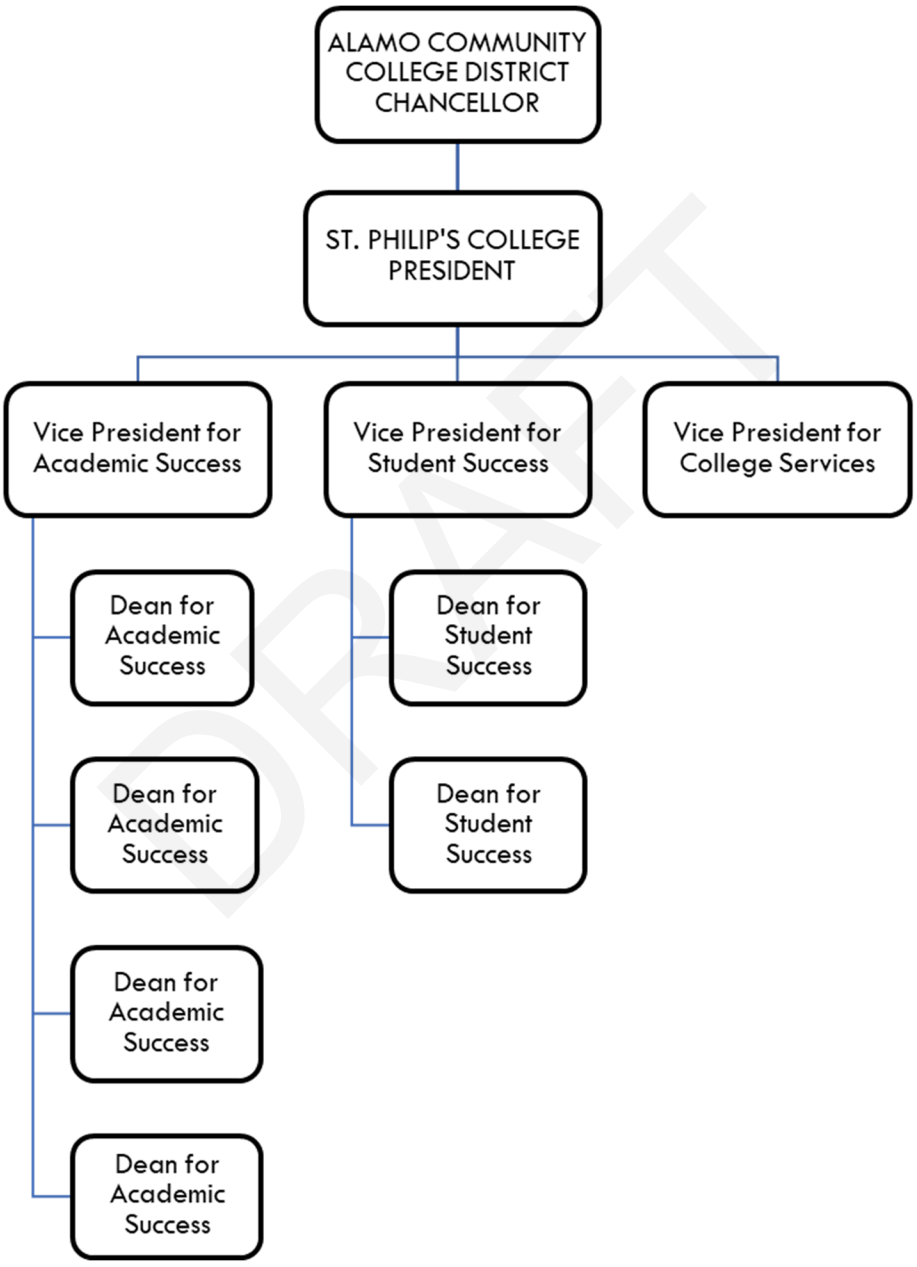
ALAMO COLLEGES DISTRICT
St. Philip's College

DRAFT

ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



DRAFT

ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2021

ELECTED OFFICIALS

Member	Position	City, State	District	Term Expires
Dr. Gene Sprague	Chairperson	Helotes, Texas	6	2024
Dr. Yvonne Katz	Vice-Chairperson	San Antonio, Texas	7	2024
Clint Kingsbery	Secretary	San Antonio, Texas	8	2026
Gloria Ray	Assistant Secretary	San Antonio, Texas	2	2022
Joe Alderete, Jr.	Member of the Board	San Antonio, Texas	1	2022
Anna Uriegas Bustamante	Member of the Board	San Antonio, Texas	3	2022
Dr. Lorena Pulido	Member of the Board	San Antonio, Texas	4	2026
Roberto Zárate	Member of the Board	San Antonio, Texas	5	2024
Leslie Sachanowicz	Member of the Board	San Antonio, Texas	9	2026
Aja Leija	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
Shayne West	Interim Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez	District Director of Internal Audit

DRAFT

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 equitable and inclusive environment, fostering excellence in academic and technical achievement while expanding its commitment to diversity, 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.

DRAFT

ALAMO COLLEGES DISTRICT
St. Philip's College

DRAFT

Financial Section

DRAFT

ALAMO COLLEGES DISTRICT
St. Philip's College

DRAFT

Independent Accountant's Review Report

To the Board of Trustees of
St. Phillip's College

We have reviewed the accompanying financial statements of St. Phillip's College (the College), which comprise the Statements of Net Position as of August 31, 2021 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.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

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.

DRAFT

The Board of Trustees of
St. Phillip'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 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.

Fort Worth, Texas
September __, 2022

DRAFT

ST. PHILIP'S COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 1

Statements of Net Position
August 31, 2021 and 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	$ 10,143,261	$ 10,482,798
Restricted cash and cash equivalents	5,222,787	5,452,873
Accounts receivable, net of allowance for doubtful accounts	5,956,600	2,234,822
Total current assets	21,322,648	18,170,493
Noncurrent assets:		
Restricted cash and cash equivalents	31,910,644	-
Capital assets (net)	227,737,968	193,637,314
Total noncurrent assets	259,648,612	193,637,314
TOTAL ASSETS	280,971,260	211,807,807
LIABILITIES		
Current liabilities:		
Accounts payable	5,735,143	2,818,389
Accrued liabilities	4,153,862	4,767,853
Funds held for others	305,156	306,546
Unearned income	5,105,257	4,802,575
Current portion of noncurrent liabilities	10,951,526	12,408,348
Total current liabilities	26,250,944	25,103,711
Noncurrent liabilities	145,619,392	104,570,918
TOTAL LIABILITIES	171,870,336	129,674,629
NET POSITION		
Net investment in capital assets	101,187,925	75,701,567
Restricted for:		
Expendable		
Student aid	1,751,858	1,493,883
Instructional programs	273,420	102,530
Capital projects	275,539	375,483
Unrestricted	5,612,182	4,459,715
TOTAL NET POSITION	$ 109,100,924	$ 82,133,178

DRAFT

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

ST. PHILIP'S COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 2

Statements of Revenues, Expenses and Changes in Net Position
Years Ended August 31, 2021 and 2020

	2021	2020
OPERATING REVENUES:		
Tuition and fees (net of discounts of $16,753,101 and $16,660,797, respectively)	$ 8,447,542	$ 9,779,490
Grants and contracts	15,638,712	6,970,836
Auxiliary enterprises	301,863	601,758
Other operating revenues	384,738	610,167
Total operating revenues (Schedule A)	24,772,855	17,962,251
OPERATING EXPENSES:		
Instruction	35,415,344	33,017,095
Public Service	12,598	122,268
Academic support	6,121,689	6,708,770
Student services	8,141,997	9,049,177
Institutional support	9,925,626	8,247,467
Operation and maintenance of plant	10,970,029	13,266,981
Scholarships and fellowships	10,690,734	8,903,304
Auxiliary enterprises	171,688	232,714
Depreciation	9,561,395	8,664,781
Total operating expenses (Schedule B)	91,011,100	88,212,557
Operating loss	(66,238,245)	(70,250,306)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	18,240,045	17,983,615
Ad valorem taxes		
Taxes for maintenance and operations	39,749,700	31,227,827
Taxes for maintenance notes	8,495,791	1,588,080
Taxes for general obligation bonds	6,806,213	10,432,316
Federal grants, non-operating	23,100,221	16,588,447
State grants, non-operating	544,956	553,037
Gifts	-	403,435
Investment income	6,054	18,669
Interest on capital-related debt	(3,799,952)	(3,451,124)
Other non-operating revenues (expenses)	62,963	(4,767)
Net non-operating revenues (Schedule C)	93,205,991	75,339,535
Increase in net position	26,967,746	5,089,229
NET POSITION:		
Net position - beginning of year	82,133,178	77,043,949
Net position - end of year (Schedule D)	$ 109,100,924	$ 82,133,178

DRAFT

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
Years Ended August 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	$ 9,045,634	$ 8,927,080
Receipts from grants and contracts	1,839,111	3,442,076
Other receipts	384,738	610,167
Payments to or on behalf of employees	(49,591,648)	(46,710,265)
Payments to suppliers for goods and services	(17,079,817)	(19,667,047)
Payments for scholarships and fellowships	(10,690,734)	(8,903,304)
Net cash used by operating activities	(66,092,716)	(62,301,293)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	14,540,249	14,549,465
Receipts from ad valorem taxes	39,749,700	31,227,827
Receipts from non-operating federal and state revenue	21,579,765	17,141,484
Receipts from gifts and grants (other than capital)	-	435
Receipts from Federal loans for students	2,815,094	3,655,352
Payment for Federal loans issued to students	(2,864,726)	(3,611,590)
(Payments to)/receipts from student organizations and other agency transactions	(1,390)	32,892
Net cash provided by noncapital financing activities	75,818,692	62,995,865
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	52,000,000	11,000,000
Receipts from ad valorem taxes for debt service	15,302,004	12,020,396
Receipts from capital grant contracts, grants and gifts	12,166,071	3,690,717
Receipts from insurance recoveries	62,963	-
Payments for capital assets acquisition and construction of capital assets	(41,713,747)	(35,362,894)
Payments on capital debt - principal	(12,408,348)	(6,941,223)
Payments on capital debt - interest	(3,799,952)	(3,451,124)
Net cash provided/(used) by capital and related financing activities	21,608,991	(19,044,128)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	6,054	18,669
Net cash provided by investing activities	6,054	18,669
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	31,341,021	(18,330,887)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	15,935,671	34,266,558
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 47,276,692	$ 15,935,671

DRAFT

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
Years Ended August 31, 2021 and 2020 (continued)

	2021	2020
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating loss	$ (66,238,245)	$ (70,250,306)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	9,561,395	8,664,781
Receipts from capital grant contracts, grants and gifts	(12,166,071)	(3,528,760)
Allowances for doubtful accounts	1,973,491	390,806
Non-cash state appropriations - on-behalf payments	3,699,796	3,434,150
Changes in assets and liabilities:		
Accounts receivable	(3,580,225)	(902,968)
Accounts payable	354,461	833,010
Unearned income	302,682	(942,006)
Net cash used by operating activities	$ (66,092,716)	$ (62,301,293)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	$ 3,699,796	$ 3,434,150
Gifts of depreciable and non-depreciable assets	$ -	$ 3,000

DRAFT

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

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 2021. 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.

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
Restricted cash and cash equivalents that can be used to pay current liabilities (in keeping with restrictions) are classified as current assets.

Cash and cash equivalents that are externally restricted (except as discussed in the preceding paragraph) 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 Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	50,000	5	-
Software	5,000	5	-
Library materials	All	15	-

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 by the District as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

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 year end are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements, if any, have been met and qualifying expenditures, if required, have been incurred. 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.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 (TPEG), 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. The portion of the award disbursed directly to students is reported 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. The portion of the award disbursed directly to students is reported as a scholarship expense.

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. The portion of the award disbursed directly to students is reported as a 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.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation. Specifically, we have elected to present certain capital outlay and other expenses as Operating Expenses, and have reclassified certain restricted cash and cash equivalent amounts from non-current to current.

New Pronouncements

In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The College early implemented the requirements of this Statement during fiscal year 2021.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 evaluated the requirements of GASB 84 in fiscal year 2021 and determined it did not have any material fiduciary activities.

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. The College evaluated the requirements of GASB 90 in fiscal year 2021 and determined it did not have any majority equity interests.

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 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 College evaluated the requirements of paragraphs 8 and 9 of GASB 92 and determined it did not have any material fiduciary activities. The College evaluated the requirements of paragraph 12 of GASB 92 and determined there was no effect on the College's financial statements.

Pending Pronouncements

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

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, 2021.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2021. 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. Earlier application is encouraged and is permitted by topic.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 91, 92, 93, 94, 96 and 97 on its future financial statements.

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2021 and 2020 were $47,276,692 and $15,935,671, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of $250,000 are collateralized at a level of at least 100% in U.S. Treasuries and Government Securities held in the District's name.

DRAFT

4. CAPITAL ASSETS

Capital assets activity for the year ended August 31, 2021 was as follows:

	Balance 9/1/2020	Increases	Decreases	Balance 8/31/2021
Not Depreciated:				
Land	$ 6,183,345	$ -	$ -	$ 6,183,345
Works of Art	119,250	-	-	119,250
Construction in Progress	24,696,825	38,102,070	18,473,123	44,325,772
Subtotal	30,999,420	38,102,070	18,473,123	50,628,367
Subject to Depreciation:				
Buildings and building improvements	237,476,038	21,994,495	-	259,470,533
Other real estate improvements	31,451,048	-	-	31,451,048
Total buildings and other real estate improvements	268,927,086	21,994,495	-	290,921,581
Software	60,319	-	-	60,319
Furniture, Machinery, and Equipment	15,435,645	2,037,462	129,355	17,343,752
Library Books	4,544,517	1,145	-	4,545,662
Total buildings and other capital assets	288,967,567	24,033,102	129,355	312,871,314
Accumulated Depreciation:				
Buildings and building improvements	91,495,969	7,851,570	-	99,347,539
Other real estate improvements	17,057,600	777,067	-	17,834,667
Total buildings and other real estate improvements	108,553,569	8,628,637	-	117,182,206
Software	51,919	6,300	-	58,219
Furniture, Machinery, and Equipment	13,287,178	881,844	129,355	14,039,667
Library Books	4,437,007	44,614	-	4,481,621
Total accumulated depreciation	126,329,673	9,561,395	129,355	135,761,713
Net capital assets	$ 193,637,314	$ 52,573,777	$ 18,473,123	$ 227,737,968

DRAFT

4. CAPITAL ASSETS (continued)

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

	Balance 9/1/2019	Increases	Decreases	Balance 8/31/2020
Not Depreciated:				
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
Subject to Depreciation:				
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
Accumulated Depreciation:				
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

DRAFT

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, 2021, noncurrent liabilities are $145,619,392 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2020	Additions	Reductions	Balance 8/31/2021	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 105,980	$ 51,999	$ 5,721	$ 152,258	$ 7,495
Maintenance tax notes	11,000	-	6,687	4,313	3,457
Total	$ 116,980	$ 51,999	$ 12,408	$ 156,571	$ 10,952

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 9/1/2019	Additions	Reductions	Balance 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

DRAFT

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, 2021 were as follows:

For the Year Ending	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 7,494	$ 6,903	$ 3,457	$ 100	$ 10,951	$ 7,003
2023	8,187	6,209	856	17	9,043	6,226
2024	8,589	5,809	-	-	8,589	5,809
2025	8,354	5,405	-	-	8,354	5,405
2026	8,579	5,004	-	-	8,579	5,004
2027-2031	35,487	19,641	-	-	35,487	19,641
2032-2036	39,372	11,404	-	-	39,372	11,404
2037-2041	21,092	4,040	-	-	21,092	4,040
2042-2046	15,104	1,062	-	-	15,104	1,062
TOTAL	$ 152,258	$ 65,477	$ 4,313	$ 117	$ 156,571	$ 65,594

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

For the Year Ending	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	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
TOTAL	$ 105,980	$ 44,429	$ 11,000	$ 551	$ 116,980	$ 44,980

DRAFT

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, 2021 and 2020 were as follows:

				District Balances		
Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	Balance August 31, 2021	Balance August 31, 2020	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	$ 15,760,000	$ 72,327,115
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	
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	50,090,000	52,355,000	
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%	192,285,000	204,470,000	33,000,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	195,980,000	-	52,000,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)						
2020	Renovate and repair existing District facilities. Dated January 28, 2020.*	$ 48,475,000	4.0%	$ 19,005,000	$ 48,475,000	$ 11,000,000
	Total Bonds for which the College has an Allocation	$ 920,655,000		$ 547,230,000	$ 395,170,000	$ 168,327,115
	Allocation Percentage			29%	30%	
Balance Allocated to the College at August 31, 2021 and 2020				**$ 156,570,918**	**$ 116,979,266**	

* 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.

** Bond series Limited Tax Bonds 2021 with bond premiums netted $225,000,000 in new funding for projects, $52,000,000 related to SPC. This was reflected in the District August 31, 2021 balance above.

Debt service requirements at August 31, 2021 and 2020 are based on the percentage allocation as discussed above, applied to the debt service of the District.

DRAFT

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 2021 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.texas.gov, 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 2021, 2020 and 2019 and a State contribution rate of 7.5% for each of the fiscal years 2021 and 2020, and 6.8% for fiscal year ended August 31, 2019. 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.

8. EMPLOYEES' RETIREMENT PLANS (continued)

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 years 2021 and 2020, and 6.8% for fiscal year 2019. Each participant contributed 6.65% for the fiscal years ended August 31, 2021, 2020 and 2019. 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 $1,124,097, $992,236 and $969,957 for the fiscal years ended August 31, 2021, 2020 and 2019, 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 $2,727,321, $2,569,521 and $2,280,152 for the fiscal years ended August 31, 2021, 2020 and 2019, respectively, and represents the total required contributions for each year.

The total payroll for all College employees was $41,049,093, $37,795,037 and $35,218,038 for fiscal years 2021, 2020 and 2019, respectively. The total payroll of College employees covered by the TRS was $31,723,645, $29,668,001 and $28,637,897 and the total payroll of College employees covered by ORP was $4,640,631, $4,592,285 and $4,893,751 for fiscal years 2021, 2020 and 2019, 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 $248,328 was contributed by 53 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 20 participants contributed a total of $87,762 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2021.

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.

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, 2021 and 2020 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2021 and 2020 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 $305,156 and $306,546 as of August 31, 2021 and 2020, respectively.

DRAFT

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 $3,074,944 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 $1,222 per month for the year ended August 31, 2021 and between $625 and $1,223 per month for the year ended August 31, 2020. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled $2,727,337 and $2,601,849 for the years ended August 31, 2021and 2020, 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 2021 financial statements.

DRAFT

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 August 31, 2021 and 2020 was approximately $254,323,000 and $250,823,000, 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 for the years ended August 31, 2021 and 2020 were 101.4% and 97.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

16. INCOME TAXES

The District 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, 2021 and 2020.

17. COMMITMENTS AND CONTINGENCIES

As of August 31, 2021, 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, 2021 and 2020, the College was committed for approximately $16,528,000 and $30,076,000 respectively.

18. SUBSEQUENT EVENTS

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2021 through June 30, 2022, 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.

DRAFT

Supplementary Information

DRAFT

ALAMO COLLEGES DISTRICT
St. Philip's College

DRAFT

ST. PHILIP'S COLLEGE
(A college of the Alamo Community College District)

Schedule A
Schedule of Operating Revenues
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY21 Total	FY20 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	$15,826,320	$ -	$15,826,320	$ -	$15,826,320	$16,669,220
Out-of-District resident tuition	5,712,707	-	5,712,707	-	5,712,707	5,934,922
Non-resident tuition	1,822,386	-	1,822,386	-	1,822,386	1,937,647
TPEG - credit set aside *	1,055,194	-	1,055,194	-	1,055,194	1,128,809
State-funded continuing education	53,185	-	53,185	-	53,185	49,922
TPEG - non-credit set aside *	3,395	-	3,395	-	3,395	3,187
Non-State-funded continuing education	261,560	-	261,560	-	261,560	218,197
Total tuition	24,734,747	-	24,734,747	-	24,734,747	25,941,904
Fees						
Other	465,896	-	465,896	-	465,896	498,383
Total fees	465,896	-	465,896	-	465,896	498,383
Total tuition and fees	25,200,643	-	25,200,643	-	25,200,643	26,440,287
Scholarship allowances and discounts						
Institutional allowances and scholarships	(1,901,632)	-	(1,901,632)	-	(1,901,632)	(1,544,151)
Remissions and exemptions - state	(870,181)	-	(870,181)	-	(870,181)	(968,449)
Remissions and exemptions - local	(6,874,944)	-	(6,874,944)	-	(6,874,944)	(7,130,722)
Federal grants to students	645,685	(6,463,638)	(5,817,953)	-	(5,817,953)	(6,275,926)
TPEG awards	-	(357,189)	(357,189)	-	(357,189)	(271,373)
State grants to students	-	(285,515)	(285,515)	-	(285,515)	(279,258)
Other local awards	(645,687)	-	(645,687)	-	(645,687)	(190,918)
Total scholarship allowances and discounts	(9,646,759)	(7,106,342)	(16,753,101)	-	(16,753,101)	(16,660,797)
Total net tuition and fees	15,553,884	(7,106,342)	8,447,542	-	8,447,542	9,779,490
Other operating revenues						
Federal grants and contracts	924,909	14,575,809	15,500,718	-	15,500,718	6,869,124
State grants and contracts	-	85,285	85,285	-	85,285	80,037
Non-governmental grants and contracts	-	52,709	52,709	-	52,709	21,675
Other operating revenues	526,343	(141,605)	384,738	-	384,738	610,167
Total other operating revenues	1,451,252	14,572,198	16,023,450	-	16,023,450	7,581,003
Sales and services of auxiliary enterprises						
Bookstore commission	-	-	-	(19,802)	(19,802)	46,782
Day care centers	-	-	-	10,290	10,290	131,143
Vending machines and copiers	-	-	-	3,662	3,662	46,597
Auxiliary-restricted	-	-	-	-	-	53,430
Campus access fees and fines	-	-	-	296,200	296,200	308,247
Other	-	-	-	11,513	11,513	15,559
Total sales and services of auxiliary enterprises	-	-	-	301,863	301,863	601,758
Total operating revenues	$17,005,136	$ 7,465,856	$24,470,992	$301,863	$24,772,855	$17,962,251
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, $1,058,589 and $1,131,996 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2021 and 2020.

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Salaries and Wages	Benefits State	Benefits Local	Other Expenses	FY21 Total	FY20 Total
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	$ 25,245,836	$ -	$ 4,987,807	$ 2,594,557	$ 32,828,200	$ 30,185,563
Public Service	10,979	-	966	653	12,598	112,873
Academic support	3,747,041	-	830,716	1,057,247	5,635,004	5,696,297
Student services	5,003,965	-	1,163,988	1,049,788	7,217,741	7,358,552
Institutional support	2,692,452	-	274,084	377,828	3,344,364	4,273,318
Operation and maintenance of plant	1,719,418	-	549,636	5,175,405	7,444,459	12,124,713
Scholarships and fellowships	-	-	-	14,582	14,582	11,251
Total unrestricted educational activities	38,419,691	-	7,807,197	10,270,060	56,496,948	59,762,567
Restricted - educational activities						
Instruction	195,030	1,998,231	54,252	339,631	2,587,144	2,831,532
Public Service	-	-	-	-	-	9,395
Academic support	109,878	450,542	36,461	(110,196)	486,685	1,012,473
Student services	230,229	598,595	14,020	81,412	924,256	1,690,625
Institutional support	1,993,690	491,556	449,970	3,646,046	6,581,262	3,974,149
Operation and maintenance of plant	-	294,835	-	3,230,735	3,525,570	1,142,268
Scholarships and fellowships	-	-	-	10,676,152	10,676,152	8,892,053
Total restricted educational activities	2,528,827	3,833,759	554,703	17,863,780	24,781,069	19,552,495
Total educational activities	40,948,518	3,833,759	8,361,900	28,133,840	81,278,017	79,315,062
Auxiliary enterprises	76,513	-	18,120	21,402	116,035	174,351
Auxiliary restricted	24,062	17,675	10,896	3,020	55,653	58,363
Depreciation expense - buildings	-	-	-	8,340,560	8,340,560	7,559,133
Depreciation expense - equipment	-	-	-	1,220,835	1,220,835	1,105,648
Total operating expenses	$ 41,049,093	$ 3,851,434	$ 8,390,916	$ 37,719,657	$ 91,011,100	$ 88,212,557
					(Exhibit 2)	(Exhibit 2)

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	FY21 Total	FY20 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general State support	$ 14,388,611	$ -	$ 14,388,611	$ 14,388,611	$ 14,389,530
State group insurance	-	2,727,337	2,727,337	2,727,337	2,601,849
State retirement match	-	1,124,097	1,124,097	1,124,097	992,236
Ad valorem taxes					
Taxes for maintenance and operations	39,749,700	-	39,749,700	39,749,700	31,227,827
Taxes for maintenance notes	8,495,791	-	8,495,791	8,495,791	1,588,080
Taxes for general obligation bonds	-	6,806,213	6,806,213	6,806,213	10,432,316
Federal revenue, non-operating	-	23,100,221	23,100,221	23,100,221	16,588,447
State revenue, non-operating	-	544,956	544,956	544,956	553,037
Gifts	-	-	-	-	403,435
Investment income	-	6,054	6,054	6,054	18,669
Total non-operating revenues	62,634,102	34,308,878	96,942,980	96,942,980	78,795,426
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(3,097,001)	(3,097,001)	(3,097,001)	(3,001,650)
Interest on capital related debt-MTN	(702,951)	-	(702,951)	(702,951)	(449,474)
Gain (loss) on disposal of capital assets	62,963	-	62,963	62,963	(4,767)
Other non-operating expenses	-	-	-	-	-
Total non-operating expenses	(639,988)	(3,097,001)	(3,736,989)	(3,736,989)	(3,455,891)
Net non-operating revenues	$ 61,994,114	$ 31,211,877	$ 93,205,991	$ 93,205,991 (Exhibit 2)	$ 75,339,535 (Exhibit 2)

DRAFT

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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	$ 5,612,182	$ -	$ -	$ 5,612,182	$ 5,612,182	$ -
Restricted	-	2,300,817	-	2,300,817	-	2,300,817
Net investment in capital assets	-	-	101,187,925	101,187,925	-	101,187,925
Total net position, August 31, 2021	5,612,182	2,300,817	101,187,925	109,100,924 (Exhibit 1)	5,612,182	103,488,742
Total net position, August 31, 2020	4,459,715	1,971,896	75,701,567	82,133,178 (Exhibit 1)	4,459,715	77,673,463
Net increase in net position	$ 1,152,467	$ 328,921	$ 25,486,358	$ 26,967,746 (Exhibit 2)	$ 1,152,467	$ 25,815,279

DRAFT

ALAMO COLLEGES DISTRICT
St. Philip's College

DRAFT

DRAFT

ALAMO COLLEGES DISTRICT
St. Philip's 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

SAN ANTONIO COLLEGE
SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2021 AND 2020

DRAFT

ALAMO COLLEGES DISTRICT
San Antonio College

SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

San Antonio, Texas

DRAFT

Annual Financial Report

For the Years Ended
August 31, 2021 and 2020

Prepared by:

Finance and Fiscal Services Department

DRAFT

SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS

INTRODUCTORY SECTION

Organizational Chart 1

Alamo Community College District – Organizational Data 2

Mission, Vision and Values 3

FINANCIAL SECTION

Independent Accountant's Review Report 7

Exhibit 1 -- Statements of Net Position 9

Exhibit 2 -- Statements of Revenues, Expenses and Changes in Net Position 10

Exhibit 3 -- Statements of Cash Flows 11

Notes to Financial Statements 13

SUPPLEMENTARY INFORMATION

Schedule A -- Schedule of Operating Revenues 32

Schedule B -- Schedule of Operating Expenses by Object 33

Schedule C -- Schedule of Non-Operating Revenues and Expenses 34

Schedule D -- Schedule of Net Position by Source and Availability 35

DRAFT

ALAMO COLLEGES DISTRICT
San Antonio College

DRAFT

Introductory Section

DRAFT

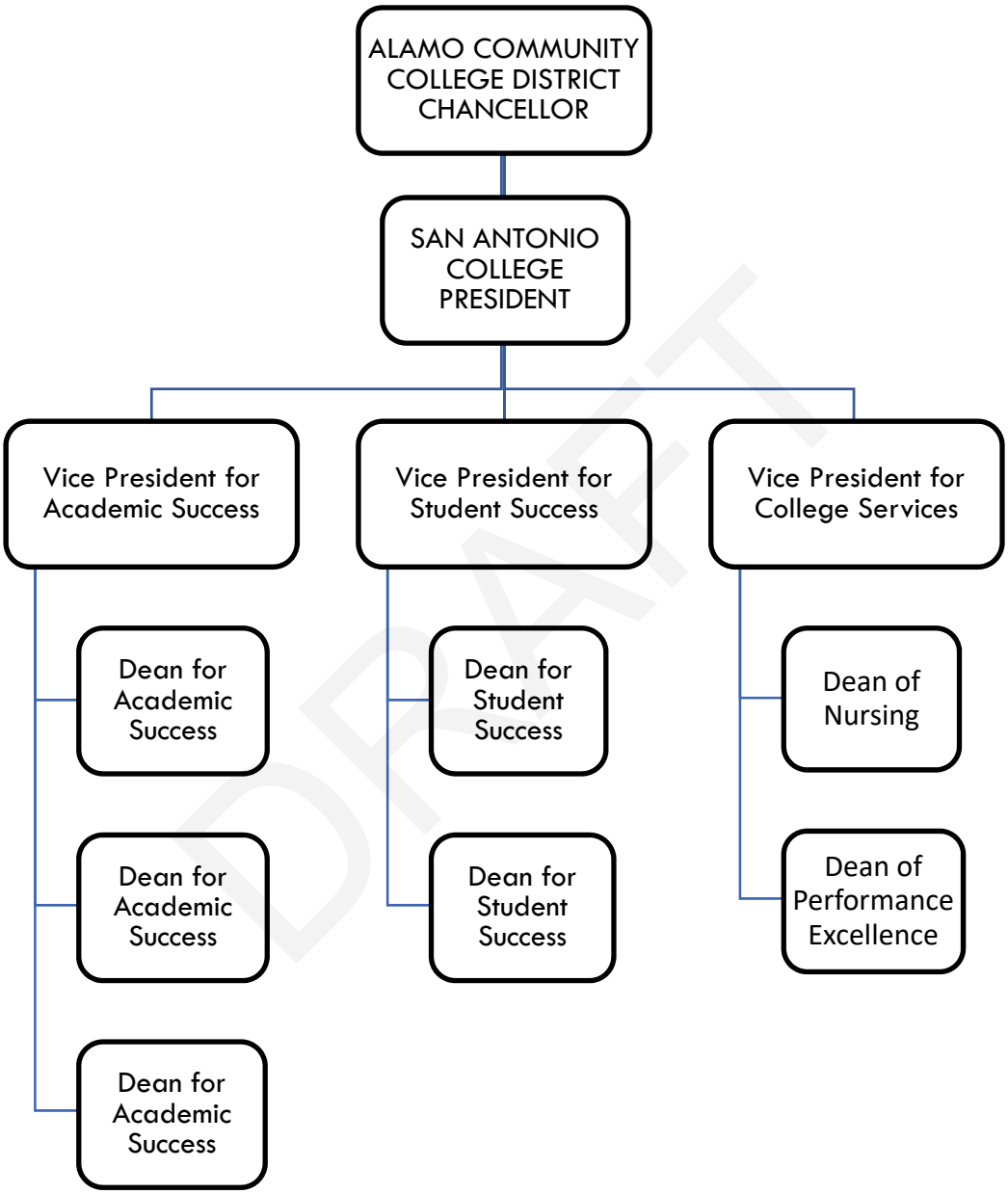
ALAMO COLLEGES DISTRICT
San Antonio College

DRAFT

SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



DRAFT

SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2021

ELECTED OFFICIALS

Member	Position	City, State	District	Term Expires
Dr. Gene Sprague	Chairperson	Helotes, Texas	6	2024
Dr. Yvonne Katz	Vice-Chairperson	San Antonio, Texas	7	2024
Clint Kingsbery	Secretary	San Antonio, Texas	8	2026
Gloria Ray	Assistant Secretary	San Antonio, Texas	2	2022
Joe Alderete, Jr.	Member of the Board	San Antonio, Texas	1	2022
Anna Uriegas Bustamante	Member of the Board	San Antonio, Texas	3	2022
Dr. Lorena Pulido	Member of the Board	San Antonio, Texas	4	2026
Roberto Zárate	Member of the Board	San Antonio, Texas	5	2024
Leslie Sachanowicz	Member of the Board	San Antonio, Texas	9	2026
Aja Leija	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
Shayne West	Interim Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez	District Director of Internal Audit

DRAFT

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.

DRAFT

ALAMO COLLEGES DISTRICT
San Antonio College

DRAFT

Financial Section

DRAFT

ALAMO COLLEGES DISTRICT
San Antonio College

DRAFT

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, 2021 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.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

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.

DRAFT

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.

Fort Worth, Texas
September __, 2022

DRAFT

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

Statements of Net Position
August 31, 2021 and 2020

	2021	(Restated) 2020*
ASSETS		
Current assets:		
Cash and cash equivalents	$ 15,580,367	$ 12,900,665
Restricted cash and cash equivalents	4,534,733	16,776,636
Accounts receivable, net of allowance for doubtful accounts	9,137,602	2,311,047
Other assets	174,855	174,855
Total current assets	29,427,557	32,163,203
Noncurrent assets:		
Restricted cash and cash equivalents	76,101,596	23,798,216
Other assets	733,334	2,794,445
Capital assets (net)	198,674,967	177,615,963
Total noncurrent assets	275,509,897	204,208,624
TOTAL ASSETS	304,937,454	236,371,827
LIABILITIES		
Current liabilities:		
Accounts payable	3,886,450	3,625,506
Accrued liabilities	2,341,699	1,528,539
Funds held for others	242,100	288,632
Unearned income	10,074,669	13,173,927
Current portion of noncurrent liabilities	12,006,835	13,608,716
Total current liabilities	28,551,753	32,225,320
Noncurrent liabilities	165,865,617	114,872,452
TOTAL LIABILITIES	194,417,370	147,097,772
NET POSITION		
Net investment in capital assets	90,277,501	72,407,059
Restricted for:		
Expendable		
Student aid	3,121,453	3,018,414
Instructional programs	614,796	238,214
Capital projects	10,170,880	9,175,200
Unrestricted	6,335,454	4,435,168
TOTAL NET POSITION	$ 110,520,084	$ 89,274,055

*Due to the effects of reclassifying state appropriations for construction as nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

DRAFT

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

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

Statements of Revenues, Expenses and Changes in Net Position
Years Ended August 31, 2021 and 2020

	2021	(Restated) 2020*
OPERATING REVENUES:		
Tuition and fees (net of discounts of $23,471,895 and $24,402,501, respectively)	$ 12,937,302	$ 15,713,482
Grants and contracts	4,824,611	4,350,755
Auxiliary enterprises	776,603	1,154,311
Other operating revenues	622,374	896,855
Total operating revenues (Schedule A)	19,160,890	22,115,403
OPERATING EXPENSES:		
Instruction	43,811,595	45,993,236
Public Service	1,358,660	1,489,916
Academic support	5,150,249	5,989,470
Student services	14,509,591	14,633,488
Institutional support	16,780,044	11,262,491
Operation and maintenance of plant	6,855,111	9,062,176
Scholarships and fellowships	25,808,364	20,495,347
Auxiliary enterprises	118,372	154,331
Depreciation	7,128,485	7,311,743
Total operating expenses (Schedule B)	121,520,471	116,392,198
Operating loss	(102,359,581)	(94,276,795)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	23,969,678	23,570,258
Ad valorem taxes		
Taxes for maintenance and operations	38,840,350	32,975,133
Taxes for maintenance notes	8,301,433	1,676,939
Taxes for general obligation bonds	6,650,508	11,016,036
Federal grants, non-operating	45,983,892	34,467,732
State grants, non-operating	1,429,478	1,495,196
Gifts	2,860	8,464
Investment income	14,306	43,430
Interest on capital-related debt	(4,085,484)	(3,879,683)
Other non-operating revenues (expenses)	1,440,189	(1,123,030)
Net non-operating revenues (Schedule C)	122,547,210	100,250,475
OTHER REVENUES:		
State appropriations for capital assets	1,058,400	1,058,400
Increase in net position	21,246,029	7,032,080
NET POSITION:		
Net position - beginning of year	89,274,055	82,241,975
Net position - end of year (Schedule D)	$ 110,520,084	$ 89,274,055

*Due to the effects of reclassifying state appropriations for construction on nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

DRAFT

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
Years Ended August 31, 2021 and 2020

	2021	(Restated) 2020*
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	$ 10,488,493	$ 19,564,499
Receipts from grants and contracts	4,267,525	4,332,600
Other receipts	622,374	896,855
Payments to or on behalf of employees	(63,703,148)	(63,720,551)
Payments to suppliers for goods and services	(17,252,722)	(20,443,072)
Payments for scholarships and fellowships	(25,808,364)	(20,495,347)
Net cash used by operating activities	(91,385,842)	(79,865,016)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	19,118,062	17,772,269
Receipts from ad valorem taxes	38,840,350	32,975,133
Receipts from non-operating federal and state revenue	41,321,242	35,962,928
Receipts from gifts and grants (other than capital)	2,860	5,464
Receipts from Federal loans for students	5,914,053	7,990,286
Payment for Federal loans issued to students	(6,124,567)	(7,946,757)
(Payments to)/receipts from student organizations and other agency transactions	(46,532)	47,822
Net cash provided by noncapital financing activities	99,025,468	86,807,145
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	63,000,000	11,100,000
Receipts from ad valorem taxes for debt service	14,951,941	12,692,975
Receipts from capital grant contracts, grants and gifts	116,051	35,035
Receipts from state appropriations for capital projects	1,058,400	1,074,070
Receipts from insurance recoveries	1,440,189	-
Payments for capital assets acquisition and construction of capital assets	(27,785,134)	(13,546,868)
Payments on capital debt - principal	(13,608,716)	(8,224,160)
Payments on capital debt - interest	(4,085,484)	(3,879,683)
Net cash provided/(used) by capital and related financing activities	35,087,247	(748,631)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	14,306	43,430
Net cash provided by investing activities	14,306	43,430
INCREASE IN CASH AND CASH EQUIVALENTS	42,741,179	6,236,928
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	53,475,517	47,238,589
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 96,216,696	$ 53,475,517

*Due to the effects of reclassifying state appropriations for construction on nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

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

DRAFT

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

Statements of Cash Flows
Years Ended August 31, 2021 and 2020 (continued)

	2021	(Restated) 2020*
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating loss	$ (102,359,581)	$ (94,276,795)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	7,128,485	7,311,743
Receipts from capital grant contracts, grants and gifts	(116,051)	(18,155)
Allowance for doubtful accounts	3,740,183	863,200
Non-cash state appropriations - on-behalf payments	4,851,616	4,723,919
Changes in assets and liabilities:		
Accounts receivable	(4,264,096)	(697,036)
Other assets	2,061,111	58,221
Accounts payable	671,749	(360,655)
Unearned income	(3,099,258)	2,530,542
Net cash used by operating activities	$ (91,385,842)	$ (79,865,016)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	$ 4,851,616	$ 4,723,919
Gifts of depreciable and non-depreciable assets	$ -	$ 3,000

*Due to the effects of reclassifying state appropriations for construction on nonexchange transactions, certain FY2020 balances have been restated (see Note 2).

DRAFT

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

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 an Annual Comprehensive 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 2021. 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.

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
Restricted cash and cash equivalents that can be used to pay current liabilities (in keeping with restrictions) are classified as current assets.

Cash and cash equivalents that are externally restricted (except as discussed in the preceding paragraph) 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 Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	50,000	5	-
Software	5,000	5	-
Library materials	All	15	-

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 by the District as earned and sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave.

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 year end are recorded as unearned revenues. Revenue from federal and state grants and entitlements is recognized as allowable costs are incurred, provided all eligibility requirements, if any, have been met and qualifying expenditures, if required, have been incurred. 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.

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 (TPEG), 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. The portion of the award disbursed directly to students is reported 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. The portion of the award disbursed directly to students is reported as a scholarship expense.

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. The portion of the award disbursed directly to students is reported as a 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.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation. Specifically, we have elected to present certain capital outlay and other expenses as Operating Expenses, have reclassified contributions for capital assets and donated capital assets as Other Revenues and reclassified certain restricted cash and cash equivalent amounts from non-current to current.

Prior Year Restatement

Management has determined that certain state appropriations received for capital projects previously recorded as unearned income should have been recorded as capital contributions in accordance with provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. As a result, the net position as of August 31, 2019 was adjusted for the effect of restatements related to periods prior to that date. The cumulative effect on the beginning net position is as follows:

Net position as of August 31, 2019, as previously reported	$ 74,125,175
Cumulative recognition of unerned revenue reclassified to capital contributions	8,116,800
Net position as of August 31, 2019, as restated	$ 82,241,975

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The results of the restatement on the Statement of Net Position balances for fiscal year 2020 are as follows:

	2020		
	As Previously Reported	As Restated	Difference
ASSETS			
Current assets:			
Restricted cash and cash equivalents	$ 16,045,960	$ 16,776,636	$ (730,676)
Total current assets	31,432,527	32,163,203	(730,676)
Noncurrent assets:			
Restricted cash and cash equivalents	24,528,892	23,798,216	730,676
Total noncurrent assets	204,939,300	204,208,624	730,676
TOTAL ASSETS	236,371,827	236,371,827	-
LIABILITIES			
Current liabilities:			
Unearned income	22,349,127	13,173,927	(9,175,200)
Total current liabilities	41,400,520	32,225,320	(9,175,200)
Noncurrent liabilities	114,872,452	114,872,452	-
TOTAL LIABILITIES	156,272,972	147,097,772	(9,175,200)
NET POSITION			
Restricted for:			
Expendable			
Capital projects	-	9,175,200	9,175,200
TOTAL NET POSITION (Schedule D)	$ 80,098,855	$ 89,274,055	$ 9,175,200

The results of the restatement on the Statement of Changes in Revenues, Expenses, and Changes in Net Position balances for fiscal year 2020 are as follows:

	2020		
	As Previously Reported	As Restated	Difference
OPERATING REVENUES:			
Operation and maintenance of plant	$ 9,252,901	$ 9,062,176	$ 190,725
Total operating expenses	116,582,923	116,392,198	190,725
Operating loss	(94,467,520)	(94,276,795)	190,725
NON-OPERATING REVENUES/(EXPENSES):			
State appropriations	23,570,258	23,570,258	-
Other non-operating expenses	(932,305)	(1,123,030)	(190,725)
Net non-operating revenues	100,441,200	100,250,475	(190,725)
OTHER REVENUES:			
State appropriations for capital assets	-	1,058,400	1,058,400
NET POSITION			
Net position - beginning of year	74,125,175	82,241,975	8,116,800
Net position - end of year	$ 80,098,855	$ 89,274,055	$ 9,175,200

DRAFT

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Pronouncements

In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The College early implemented the requirements of this Statement during fiscal year 2021.

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 evaluated the requirements of GASB 84 in fiscal year 2021 and determined it did not have any material fiduciary activities.

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. The College evaluated the requirements of GASB 90 in fiscal year 2021 and determined it did not have any majority equity interests.

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 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 College evaluated the requirements of paragraphs 8 and 9 of GASB 92 and determined it did not have any material fiduciary activities. The College evaluated the requirements of paragraph 12 of GASB 92 and determined there was no effect on the College's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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, 2021.

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, 2021. 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. Earlier application is encouraged and is permitted by topic.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 91, 92, 93, 94, 96 and 97 on its future financial statements.

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2021 and 2020 were $96,216,696 and $53,475,517, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of $250,000 are collateralized at a level of at least 100% 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, 2021was as follows:

	Balance 9/1/2020	Increases	Decreases	Balance 8/31/2021
Not Depreciated:				
Land	$ 12,692,403	$ -	$ -	$ 12,692,403
Works of Art	247,239	-	-	247,239
Construction in progress	22,805,502	22,423,707	19,152,009	26,077,200
Subtotal	35,745,144	22,423,707	19,152,009	39,016,842
Subject to Depreciation:				
Buildings and building improvements	234,974,208	24,248,799	-	259,223,007
Other real estate improvements	26,032,626	-	-	26,032,626
Total buildings and other real estate improvements	261,006,834	24,248,799	-	285,255,633
Software	83,577	5,750	22,500	66,827
Furniture, Machinery, and Equipment	7,949,685	657,513	200,903	8,406,295
Library Books	5,646,110	3,729	-	5,649,839
Total buildings and other capital assets	274,686,206	24,915,791	223,403	299,378,594
Accumulated Depreciation:				
Buildings and building improvements	102,537,453	6,097,795	-	108,635,248
Other real estate improvements	18,004,090	582,725	-	18,586,815
Total buildings and other real estate improvements	120,541,543	6,680,520	-	127,222,063
Software	80,105	2,738	22,500	60,343
Furniture, Machinery, and Equipment	6,795,619	387,108	200,903	6,981,824
Library Books	5,398,120	58,119	-	5,456,239
Total accumulated depreciation	132,815,387	7,128,485	223,403	139,720,469
Net capital assets	$ 177,615,963	$ 40,211,013	$ 19,152,009	$ 198,674,967

DRAFT

4. CAPITAL ASSETS (continued)

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

	Balance 9/1/2019	Increases	Decreases	Balance 8/31/2020
Not Depreciated:				
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
Subject to Depreciation:				
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
Accumulated Depreciation:				
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

DRAFT

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, 2021, noncurrent liabilities are $165,865,617 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2020	Additions	Reductions	Balance 8/31/2021	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 110,055	$ 63,000	$ 6,261	$ 166,794	$ 7,918
Maintenance tax notes	11,100	-	6,748	4,352	3,489
Notes payable	7,326	-	600	6,726	600
Total	$ 128,481	$ 63,000	$ 13,609	$ 177,872	$ 12,007

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 9/1/2019	Additions	Reductions	Balance 8/31/2020	Current Portion
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	-	-
Total	$ 126,321	$ 11,100	$ 8,940	$ 128,481	$ 13,609

DRAFT

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, 2021 were as follows:

For the Year Ending	General Obligation Bonds		Notes Payable		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 7,918	$ 7,533	$ 600	$ -	$ 3,489	$ 101	$ 12,007	$ 7,634
2023	8,720	6,731	600	-	863	17	10,183	6,748
2024	9,146	6,305	600	-	-	-	9,746	6,305
2025	8,824	5,878	600	-	-	-	9,424	5,878
2026	9,039	5,456	600	-	-	-	9,639	5,456
2027-2031	38,573	21,658	3,100	-	-	-	41,673	21,658
2032-2036	44,485	12,476	626	-	-	-	45,111	12,476
2037-2041	22,462	4,324	-	-	-	-	22,462	4,324
2042-2046	17,627	1,256	-	-	-	-	17,627	1,256
TOTAL	$ 166,794	$ 71,617	$ 6,726	$ -	$ 4,352	$ 118	$ 177,872	$ 71,735

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

For the Year Ending	General Obligation Bonds		Notes Payable		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
August 31,	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
TOTAL	$ 110,055	$ 45,248	$ 7,326	$ -	$ 11,100	$ 556	$ 128,481	$ 45,804

DRAFT

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, 2021 and 2020 were as follows:

				District Balances		
Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	Balance August 31, 2021	Balance August 31, 2020	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	$ 15,760,000	$ 84,649,512
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	
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	50,090,000	52,355,000	
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%	192,285,000	204,470,000	20,000,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	195,980,000	-	63,000,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)						
2020	Renovate and repair existing District facilities. Dated January 28, 2020.*	$ 48,475,000	4.0%	$ 19,005,000	$ 48,475,000	$ 11,100,000
	Total Bonds for which the College has an Allocation	$ 920,655,000		$ 547,230,000	$ 395,170,000	$ 178,749,512
	Allocation Percentage			33%	33%	
	Balance Allocated to the College at August 31, 2021 and 2020			**$ 177,872,452**	**$ 128,481,168**	

* 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, 2021 balance above.

** Bond series Limited Tax Bonds 2021 with bond premiums netted $225,000,000 in new funding for projects, $63,000,000 related to SAC. This was reflected in the District August 31, 2021 balance above.

Debt service requirements at August 31, 2021 and 2020 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.

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 2021 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.texas.gov, 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 2021, 2020 and 2019 and a State contribution rate of 7.5% for each of the fiscal years 2021 and 2020, and 6.8% for fiscal year ended August 31, 2019. 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 years 2021 and 2020, and 6.8% for fiscal year 2019. Each participant contributed 6.65% for the fiscal years ended August 31, 2021, 2020 and 2019. 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 $1,648,970, $1,331,323 and $1,310,376 for the fiscal years ended August 31, 2021, 2020 and 2019, 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 $3,310,976, $3,097,687and $2,852,665, for the fiscal years ended August 31, 2021, 2020 and 2019, respectively, and represents the total required contributions for each year.

8. EMPLOYEES' RETIREMENT PLANS (continued)

The total payroll for all College employees was $52,389,234, $52,456,306 and $48,877,798 for fiscal years 2021, 2020 and 2019, respectively. The total payroll of College employees covered by the TRS was $32,707,926 $29,003,130 and $29,519,102 and the total payroll of College employees covered by ORP was $11,438,415 $12,299,363 and $12,431,850 for fiscal years 2021, 2020 and 2019, 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 $722,156 was contributed by 106 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 25 participants contributed a total of $125,187 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2021.

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.

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, 2021 and 2020 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2021 and 2020 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 $242,100 and $288,632 as of August 31, 2021 and 2020, 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 $3,074,944 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.

DRAFT

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 $1,222 per month for the year ended August 31, 2021 and between approximately $625 and $1,223 per month for the year ended August 31, 2020. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled $3,576,411 and $3,794,623 for the years ended August 31, 2021 and 2020, 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 2021 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 August 31, 2021 and 2020 was approximately $254,323,000 and $250,823,000, 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 for the years ended August 31, 2021 and 2020 were 101.4% and 97.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

DRAFT

16. INCOME TAXES

The District 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, 2021 and 2020.

17. COMMITMENTS AND CONTINGENCIES

As of August 31, 2021, 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, 2021 and 2020, the College was committed for approximately $32,049,000 and $28,133,000, respectively.

18. SUBSEQUENT EVENTS

The College's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended August 31, 2021 through June 20, 2022, 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.

DRAFT

Supplementary Information

DRAFT

DRAFT

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

Schedule A
Schedule of Operating Revenues
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY21 Total	FY20 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	$ 26,720,043	$ -	$ 26,720,043	$ -	$ 26,720,043	$ 28,862,076
Out-of-District resident tuition	4,336,546	-	4,336,546	-	4,336,546	5,338,352
Non-resident tuition	2,581,900	-	2,581,900	-	2,581,900	2,784,826
TPEG - credit set aside *	1,922,014	-	1,922,014	-	1,922,014	2,172,872
Total tuition	35,560,503	-	35,560,503	-	35,560,503	39,158,126
Fees						
Other	848,694	-	848,694	-	848,694	957,857
Total fees	848,694	-	848,694	-	848,694	957,857
Total tuition and fees	36,409,197	-	36,409,197	-	36,409,197	40,115,983
Scholarship allowances and discounts						
Institutional allowances and scholarships	(3,587,800)	-	(3,587,800)	-	(3,587,800)	(3,694,690)
Remissions and exemptions - state	(1,578,149)	-	(1,578,149)	-	(1,578,149)	(1,936,214)
Remissions and exemptions - local	(4,063,250)	-	(4,063,250)	-	(4,063,250)	(3,812,984)
Federal grants to students	1,116,743	(12,936,929)	(11,820,186)	-	(11,820,186)	(13,466,166)
TPEG awards	-	(725,692)	(725,692)	-	(725,692)	(582,282)
State grants to students	-	(580,074)	(580,074)	-	(580,074)	(599,200)
Other local awards	(1,116,744)	-	(1,116,744)	-	(1,116,744)	(310,965)
Total scholarship allowances and discounts	(9,229,200)	(14,242,695)	(23,471,895)	-	(23,471,895)	(24,402,501)
Total net tuition and fees	27,179,997	(14,242,695)	12,937,302	-	12,937,302	15,713,482
Other operating revenues						
Federal grants and contracts	3,395,846	38,219	3,434,065	-	3,434,065	3,688,249
State grants and contracts	-	223,575	223,575	-	223,575	73,607
Local grants	-	1,066,212	1,066,212	-	1,066,212	448,291
Non-governmental grants and contracts	-	100,759	100,759	-	100,759	140,608
Other operating revenues	917,550	(295,176)	622,374	-	622,374	896,855
Total other operating revenues	4,313,396	1,133,589	5,446,985	-	5,446,985	5,247,610
Sales and services of auxiliary enterprises						
Bookstore commission	-	-	-	(37,952)	(37,952)	56,156
Day care centers	-	-	-	21,986	21,986	155,770
Vending machines and copiers	-	-	-	2,527	2,527	44,404
Campus access fees and fines	-	-	-	753,500	753,500	773,823
Auxiliary-restricted	-	-	-	-	-	1,478
Other	-	-	-	36,542	36,542	122,680
Total sales and services of auxiliary enterprises	-	-	-	776,603	776,603	1,154,311
Total operating revenues	$ 31,493,393	$(13,109,106)	$ 18,384,287	$ 776,603	$ 19,160,890	$ 22,115,403
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, $1,922,014 and $2,172,872 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2021 and 2020

DRAFT

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

Schedule B
Schedule of Operating Expenses by Object
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Salaries and Wages	Benefits State	Benefits Local	Other Expenses	FY21 Total	FY20 Total
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	$ 30,474,251	$ -	$ 5,801,376	$ 3,246,050	$ 39,521,677	$ 41,377,261
Public Service	819,608	-	181,665	263,009	1,264,282	1,394,715
Academic support	2,407,376	-	479,942	630,224	3,517,542	3,959,095
Student services	8,850,692	-	2,046,703	1,578,862	12,476,257	11,757,855
Institutional support	5,693,123	-	1,575,066	1,017,971	8,286,160	9,674,597
Operation and maintenance of plant	940,509	-	289,258	5,234,344	6,464,111	8,678,707
Scholarships and fellowships	-	-	-	26,015	26,015	59,215
Total unrestricted educational activities	49,185,559	-	10,374,010	11,996,475	71,556,044	76,901,445
Restricted - educational activities						
Instruction	639,785	2,773,708	150,966	725,459	4,289,918	4,615,975
Public Service	-	91,628	-	2,750	94,378	95,201
Academic support	949,514	356,163	209,434	117,596	1,632,707	2,030,375
Student services	836,623	1,061,597	65,102	70,012	2,033,334	2,875,633
Institutional support	777,753	798,392	140,637	6,777,102	8,493,884	1,587,894
Operation and maintenance of plant	-	143,894	-	247,106	391,000	383,469
Scholarships and fellowships	-	-	-	25,782,349	25,782,349	20,436,132
Total restricted educational activities	3,203,675	5,225,382	566,139	33,722,374	42,717,570	32,024,679
Total educational activities	52,389,234	5,225,382	10,940,149	45,718,849	114,273,614	108,926,124
Auxiliary enterprises	-	-	-	93,750	93,750	100,109
Auxiliary restricted				24,622	24,622	54,222
Depreciation expense - buildings	-	-	-	6,680,520	6,680,520	6,680,520
Depreciation expense - equipment	-	-	-	447,965	447,965	631,223
Total operating expenses	$ 52,389,234	$ 5,225,382	$ 10,940,149	$ 52,965,706	$ 121,520,471	$ 116,392,198
					(Exhibit 2)	(Exhibit 2)

DRAFT

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

Schedule C
Schedule of Non-Operating Revenues and Expenses
For the Year Ended August 31, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Unrestricted	Restricted	Total Educational Activities	FY21 Total	FY20 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general State support	$ 18,744,297	$ -	$ 18,744,297	$ 18,744,297	$ 18,444,312
State group insurance	-	3,576,411	3,576,411	3,576,411	3,794,623
State retirement match	-	1,648,970	1,648,970	1,648,970	1,331,323
Ad valorem taxes					
Taxes for maintenance and operations	38,840,350	-	38,840,350	38,840,350	32,975,133
Taxes for maintenance notes	8,301,433	-	8,301,433	8,301,433	1,676,939
Taxes for general obligation bonds	-	6,650,508	6,650,508	6,650,508	11,016,036
Federal revenue, non-operating	-	45,983,892	45,983,892	45,983,892	34,467,732
State revenue, non-operating	-	1,429,478	1,429,478	1,429,478	1,495,196
Gifts	-	2,860	2,860	2,860	8,464
Investment income	-	14,306	14,306	14,306	43,430
Total non-operating revenues	65,886,080	59,306,425	125,192,505	125,192,505	105,253,188
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(3,329,712)	(3,329,712)	(3,329,712)	(3,374,393)
Interest on capital related debt-MTN	(755,772)	-	(755,772)	(755,772)	(505,290)
Gain (Loss) on disposal of capital assets	1,440,189	-	1,440,189	1,440,189	(1,123,030)
Other non-operating expenses	-	-	-	-	-
Total non-operating expenses	684,417	(3,329,712)	(2,645,295)	(2,645,295)	(5,002,713)
Net non-operating revenues	$ 66,570,497	$ 55,976,713	$122,547,210	$122,547,210 (Exhibit 2)	$100,250,475 (Exhibit 2)

DRAFT

SAN ANTONIO 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, 2021
With Memorandum Totals for the Year Ended August 31, 2020

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	$ 6,335,454	$ -	$ -	$ 6,335,454	$ 6,335,454	$ -
Restricted	-	13,907,129	-	13,907,129	-	13,907,129
Net investment in capital assets	-	-	90,277,501	90,277,501	-	90,277,501
Total net position, August 31, 2021	6,335,454	13,907,129	90,277,501	110,520,084	6,335,454	104,184,630
				(Exhibit 1)		
Total net position, August 31, 2020, as restated	4,435,168	12,431,828	72,407,059	89,274,055	4,435,168	84,838,887
				(Exhibit 1)		
Net increase in net position	$ 1,900,286	$ 1,475,301	$ 17,870,442	$ 21,246,029	$ 1,900,286	$ 19,345,743
				(Exhibit 2)		

DRAFT

DRAFT

DRAFT

ALAMO COLLEGES DISTRICT
San Antonio 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

Overview for Purchase Contract Award – Live Data Occupancy Tracking Solution for St. Philip's College

Dr. Adena Loston
President, St. Philip's College

Gary O'Bar, C.P.M.
Director, Purchasing & Contract Administration

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

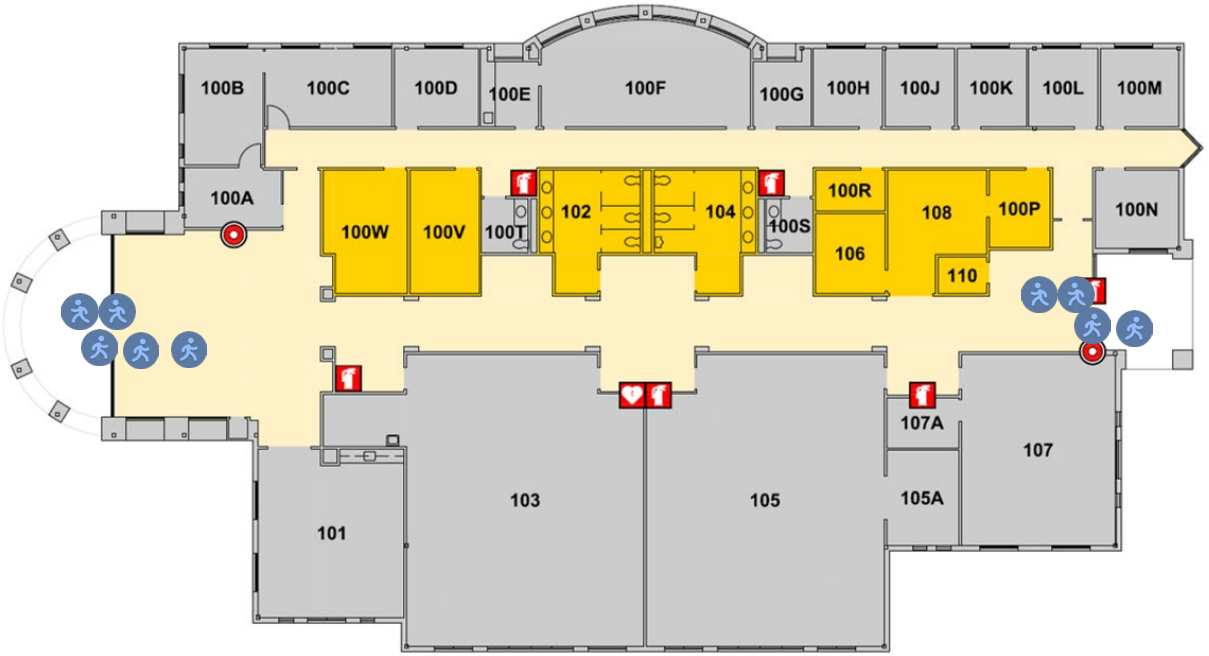
Achieving the Dream LEADER COLLEGE OF DISTINCTION

Purpose

- Provide Live Data Occupancy Tracking Solution utilizing an online dashboard to monitor real-time building population.

- For use by the college and other entities, i.e., first responders, to make data informed decisions when:
  - Responding to onsite incidents. First responders can allocate resources effectively to engage the active threat, i.e. fire, active shooter, etc.
  - Planning on campus marketing strategies or student success activities.
  - Reviewing facilities support needs for specific buildings adjust by date and time dependent on the building's occupancy level.

- Live Data Occupancy System has the ability to augment data collection methodologies to include but not limited heat mapping of interior spaces and live occupancy tracking within interior rooms, to name a few.



Recommended Contract Action

Type of Contract Action: Awarding a contract for the purchase of a Live Data Occupancy Tracking Solution

Vendor: Creating Margin Corporation

Award Amount: $1,334,162

Contract Term: The proposed Live Data Occupancy Tracking Solution is scheduled for delivery and installation before December 31, 2022.

Local Vendor: N

SMWVBE: N

Funding: Funding is provided from the Higher Education Emergency Relief Fund (HEERF).

Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Appendix: 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 14-day period. Additionally, Purchasing & Contract Administration sent notices to 34 potential Offerors.

- Representatives from St. Philip's College, and Facilities & Construction Management evaluated the two proposals received by the CSP deadline.

- The proposal is recommended for award on a best value basis.

Discussion and Possible Action on the Purchase of Live Data Occupancy Tracking Solution for St. Philip's College

Presented to the Board Acting as Committee of the Whole on September 13, 2022 and now presented to Board for approval on September 27, 2022.

MINUTE ORDER

"The Board of Trustees hereby awards a contract to Creating Margin Corporation providing for the purchase of a Live Data Occupancy Tracking Solution for an amount of $1,334,162.00 as requested by the office of the President for St. Philip's College."

PURPOSE

This contract action provides for the purchase of a Live Data Occupancy Tracking Solution for the enhancement of health and safety for all the academic supporting buildings of the St. Philip's College. The Live Data Occupancy Tracking Solution will serve to scan, detect and provide a tool that can be used by the institution and other entities (e.g. first responders) to make data informed decisions when creating an onsite response plan during critical incidents. For example, during pandemics or other health emergencies, the institution can set occupancy limits in the Live Data Occupancy Tracking Solution for its facility/building and be able to review data in real time. When the set occupancy limit is approached, notifications to designees would be sent, allowing the administration to initiate preset protocols. In regards to Live Data Occupancy Tracking Solution's use by first responders, the data generated would allow incident commanders to appropriately assign resources to effectively address the incident.

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 14-day period. Additionally, Purchasing & Contract Administration sent notices to 34 potential Offerors. Representatives from St. Philip's College Office of the President evaluated the two proposals received by the CSP deadline. As a result of this effort, the proposal submitted by Creating Margin Corporation is recommended for award on a best value basis. The amount shown above includes a five-year warranty, and post warranty maintenance services for a one-year term.

IMPLICATIONS

Financial: $1,334,162.00 Funding is provided from the Higher Education Emergency Relief Fund (HEERF).
Strategic Plan: Goal I – Student Success; Goal III - Performance Excellence
Employee Services: None
Attachments: Price Tabulation and Evaluation Criteria

Gary O' Bar, C.P.M.
Director, Purchasing & Contract Administration

Dr. Adena Loston
President, St. Philip's College

Dr. Diane Snyder
Digitally signed by Dr. Diane Snyder
Date: 2022.09.08 16:43:55 -05'00'

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

Dr. Mike Flores
Chancellor

Price Tabulation

Purchase of Live Data Occupancy Tracking Solution for St. Philip's College

ITEM NO.	DESCRIPTION	Creating Margin Corporation	Siver Solutions, LLC
1	Live Data Occupancy Tracking Solution for St. Philip's College (to include hardware, software, consultation, site survey(s), installation, implementation, configuration, commissioning, training, full post warranty hardware and software maintenance and support for one-year term)	$1,334,162.00	$711,360.00
Price Ranking		2	1
Technical Ranking		1	2
Overall Ranking		1	2

Note: Despite repeated efforts, the proposal submitted by Siver Solutions, LLC did not include the project details in reference to the firm's proposed Live Data Occupancy Solution:

a) Details of the proposed Live Data Occupancy Tracking Solution including equipment, analytics dashboard and reporting features, install, configuration, commission; and the description of the proposed hardware, or software.

b) Details in reference to the hardware and software warranty, maintenance and support for the proposed Live Data Occupancy Tracking Solution.

c) Verifiable References with a list of names, address, contact person and phone numbers of at a minimum of three (3) but not more than five (5) client references for which equipment and services of a comparable nature, scope and complexity have been provided.

Evaluation Criteria

Purchase of Live Data Occupancy Tracking Solution for St. Philip's College

Criteria	Maximum Points
Purchase Price	30
Quality of Vendor's Goods or Services	10
Extent to Which the Goods or Services Meets the Alamo College District's Needs	60

Discussion and Possible Action on Monthly Contracts Report

Presented to the Board Acting as Committee of the Whole on September 13, 2022, and now presented to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on September 27, 2022.

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 September 1, 2021, through August 31, 2022."

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 August 31, 2022, there are a total of 18 contracts that total $1,311,626.00 in external funding. This will allow services to be provided to 4,014 individuals.

OBJECTIVE/FACT
To supplement activities not funded by Institutional Funds.

IMPLICATIONS

Financial:	Yes
Strategic Plan:	Goal III. Performance Excellence
Human Resources:	Yes

ATTACHMENTS: YTD Contract (Non-Grant) Summary Report.

Linda Rivas
Digitally signed by Linda Rivas
Date: 2022.08.25 13:44:30 -05'00'

Linda Rivas, Interim Associate Vice Chancellor of Continuing Education Development

Xavier Urrutia
Digitally signed by Xavier Urrutia
Date: 2022.08.25 21:17:01 -05'00'

Xavier Urrutia, Interim Vice Chancellor for Economic & Workforce

Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT

Year-To-Date Contract (Non-Grant) Summary Report

Status: September 1, 2021 – August 31, 2022

I. Current Month Contracts District Wide:

No.	Contract Recipient (District Wide)	No. of Courses	Monthly No. Students to be Served	YTD No. Students to be Served
1	Workforce Training Network	268	25	4014
	Total	**268**	**25**	**4014**

II. Year-to-Date Number of Contracts in Selected Dollar Ranges:

No.	Contract Recipient	$.01-$9,999.99	$10,000-$100,000	$100,000 and Higher	Total
1	Workforce Training Network	3	10	4	17
	Total	**3**	**10**	**4**	**17**

Source: All data provided by Workforce Training Network-Continuing Education Department.

Discussion and Possible Action on Approval of Monthly Grants and Contracts Reports

Presented to the Board acting as Committee of the Whole on September 13, 2022 and now presented to the Board for approval on September 27, 2022.

MINUTE ORDER:
"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."

PURPOSE:
To provide a monthly report on new grant awards, continuation awards, funding increases, and restricted contracts received during the month; and, obtain ratification of their acceptance by the Alamo Colleges District.

Background

1. Grants – The Alamo Colleges District received 5 new grant awards, for the period ending July 30, 2022. The year-to-date (YTD) funding is $25,076,852 and allows for 107.01 FTE positions.
2. Restricted Grant Contracts – The Alamo Colleges District has 1 new restricted grant contracts for the same period. YTD funding is $1,082,841 and it allows for 23,381 students to be served.

OBJECTIVE/FACT: To supplement activities not funded by Institutional Funds.

IMPLICATIONS:

Financial:	Yes
Strategic Plan:	Strategic Objective III Performance Excellence
Human Resources:	Yes

ATTACHMENTS: Monthly Grant Award Funding Activity Report; YTD Grant Funding Activity Report with Award Description; YTD Grant Award Summary Report; Monthly Restricted Contract Funding Activity Report; YTD Restricted Contract Summary Report.

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder
Date: 2022.08.24 09:57:31 -05'00'

Lisa Mazure, MSA, CPA Date
Associate Vice Chancellor of
Finance and Fiscal Services

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

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

FY2022 MONTHLY (MTD) GRANT AWARD ACTIVITY REPORT

July 01, 2022-July 30, 2022

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	219174	District Economic Workforce Development	**City of San Antonio,** Project Title: *"ILA SA Ready to Work: High School Equivalency Training (HSE)".*	The objective of the contracted services is to provide academic instruction and intensive staff support to ensure attainment of a high school equivalency (GED) credential or diploma, which puts participants on a pathway to more stackable credentials that can connect them to a stable career and self-sufficiency.	6/5/2022	$0	$0	$843,150	600	4.5
	1		**Total Dist.- MTD Single Year Grants**			**$0**	**$0**	**$843,150**	**600**	**4.5**
1	212096	St. Philip's College	**Texas Workforce Commission**, Project Title: *"2022 Child Care Relief Fund".*	Funds are designated to help build child care programs stronger than before and thriving post pandemic economy. Child Development Center will utilize funds for goods and services necessary to maintain the child care program. Funds will be used for items facilitating play, learning, eating and safety. Initiatives include but are not limited to parent tuition and copays, protective equipment, classroom supplies, and updates to kitchen and playground equipment.	9/1/2021	$0	$0	$235,656	0	45.00
	1		**Total SPC-MTD Single Year Grants**			**$0**	**$0**	**$235,656**	**0**	**45.00**
	2			**Total MTD Single Year Grants**		**$0**	**$0**	**$1,078,806**	**600**	**49.50**
				Multi Year Grants						
1	219365	District Economic Workforce Development	**Texas Workforce Commission,** Project Title: "*Adult Education Literacy Employer Engagement Grant*". Year 1 of 2.	Alamo Colleges District will work with partners Tyson Foods and Mission Pharmacal. This project is both a workplace literacy expansion for Tyson and a capacity building project for Mission Pharmacal. Tyson will provide its program model and internal processes and experience to Mission Pharmacal who will work with Alamo Colleges to develop workplace literacy class for Production Workers.	5/10/2022	$0	$0	$400,000	180	2.0
	1		**Total DIST.-MTD Multi Year Grants**			**$0**	**$0**	**$400,000.00**	**180.00**	**2.00**
1	211170	San Antonio College	**National Aeronautics and Space Administration,** Project Title: *"Scobee Education Center's 2021 CAAT Project".* Year 1 of 2.	Project plans to develop programming and events for the local community in "La Fiesta del Sol' leading up to and including the annual and Total solar eclipses of 2023 and 2024. Objectives include preparing and educating STEM teachers and Boy/Girl Scouts leaders participating in pre-eclipse workshops to prepare a larger cohort of community members; expand efforts of Alamo STEM ecosystem information educators in the NASA Museum & Informal Education Alliance for activities associated with the 2023 and 2024 solar eclipse.	2/1/2022	$90,163	$0	$24,993	0	0.00
2	211172	San Antonio College	**U.S. Department of Education,** Project Title: *"San Antonio College's Access and Learning fo Advancement and Success (ALAS) Upward Bound Project.* Year 1 of 5.	UB serves the student services programs for individuals from disadvantaged backgrounds, first-generations, low-income individuals etc. UB provides up to four years of additional academic support through summer instruction in math, language arts, composition, foreign language and lab science with the curricula that aligns with state exams and state readiness standard.	6/1/2022	$0	$20,566	$293,640	56	4.50
	2		**Total SAC-MTD Multi Year Grants**			**$90,163**	**$20,566**	**$318,633**	**56**	**4.5**
	3			**Total MTD Multi-Year Grants**		**$90,163**	**$20,566**	**$718,633**	**236.00**	**6.50**
	5			**GRAND TOTAL-MTD SINGLE AND MULTI-YEAR GRANTS**		**$90,163**	**$20,566**	**$1,797,439**	**836**	**56.00**

ALAMO COLLEGES DISTRICT

FY 2022 YTD Grant Award Summary Report

Includes All Single Year Grants and the Current Year of Multi-Year Grants

September 1, 2021 -July 30, 2022

No.	College	No. of Grants	Match Amounts	Indirect Cost Received	YTD Funding Amount	No. of Students Served	No. of FTEs
1	District Grants	14	$ 242,210	$ 59,645	$ 6,479,655	15,177	25.00
2	San Antonio College	18	$ 90,163	$ 1,205,189	$ 5,481,134	32,522	40.50
3	St. Philip's College	11	$ 21,240	$ 155,582	$ 7,041,274	28,818	3.00
4	Palo Alto College	13	$ -	$ 97,643	$ 3,520,993	4,089	26.00
5	Northwest Vista College	5	$ -	$ 148,927	$ 2,137,273	17,127	12.51
6	Northeast Lakeview College	1	$ -	$ -	$ 416,523	6,587	0.00
GRAND TOTAL		**62**	**$ 353,613**	**$ 1,666,986**	**$ 25,076,852**	**104,320**	**107.01**

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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	219135	District	**Texas Higher Education Coordinating Board (THECB),** Project Title: *"Texas Reskilling and Upscaling for Education (TRUE)".*	Alamo College District will design and deliver 15 short-term non-degree micro-credentials to upskill and reskill nurses and allied health practitioners. Micro-credentials will be stacked and/or integrated into credit-bearing programs to create three to five health and Biosciences micro-pathways. Micro-pathways will serve those worker-learners who possess no experience in Nursing or Allied Health.	11/23/2021	$125,000	$0	$500,000	150	0.0
2	219136	District Economic Workforce Development	**Texas Workforce Commission,** Project Title: *"Skills for Small Business Program".*	The Skills for Small Business (SSB) Program will provide training for small private businesses in the local area. Each participating business partner will select training courses for its new and/or existing employees that will contribute to the enhancement of the business operation.	11/1/2021	$0	$0	$52,500	27	0.0
3	219167	District Economic Workforce Development	**AmeriCorps/Public Allies Inc.** Project Title: *"Public Allies San Antonio".*	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 organizations. The partnership with the organizations will help develop a cohort of young social service leaders who can facilitate transformational change, leading to the improvement of their communities.	9/1/2021	$0	$0	$366,750	25	0.0
4	219168	District	**U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB),** Project Title: *"Reporting Modernization Grant".*	Funds are dedicated to supporting data and reporting system needs for upcoming changes to the CBM report which includes: Census Student Schedule Report, Student End of Semester Report, Student Census Report.	6/2/2021	$0	$0	$25,000	0	0.0
5	219169	District	**U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB),** Project Title: *"Accelerating Credentials of Purpose and Value Grant Program".*	This project will expand high-value, short duration credential programs by prototyping a minimum of two career micro pathways in health care and biosciences within the larger career paths of (a) direct patient care and (b) diagnostic care. Micro-credentials which incorporate the skills and knowledge required in each micro-pathway will be developed after prototyping is completed and validated.	2/7/2022	$0	$0	$500,000	0	0.0
6	219170	District	**U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB),** Project Title: *"Texas Completion Repayment Grant Program".*	The requested funding to pay off holds on student accounts will provide an ideal complement to the comprehensive plan presented by an ACD task force on Stop-outs and Continuing Students to the Board of Trustees on 12/14/21.	1/5/2022	$0	$0	$250,000	150	0.0
7	219173	District	**City of San Antonio,** Project Title: *"Student Homeless Youth Emergency Aid".*	The Student Homeless Youth Emergency Aid Program provides case managed resources to students who are facing food and housing insecurity and even homelessness. The Student Advocacy Centers currently have SNAP benefits Navigators that assist students to apply for food assistance programs as well as other emergency services such as clothes closets and transportation assistance. Food distribution is weekly in partnership with the San Antonio Food Bank and also ecards for food and groceries are provided.	9/1/2021	$0	$0	$60,000	35	0.0

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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	219174	District Economic Workforce Development	**City of San Antonio,** Project Title: *"ILA SA Ready to Work: High School Equivalency Training (HSE)".*	The objective of the contracted services is to provide academic instruction and intensive staff support to ensure attainment of a high school equivalency (GED) credential or diploma, which puts participants on a pathway to more stackable credentials that can connect them to a stable career and self-sufficiency.	6/5/2022	$0	$0	$843,150	600	4.5
9	219876	District Economic Workforce Development	**U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB);** Project Title: *"Career and Technical Education".*	The Perkins Basic Grant Program supports Awarded Applicants in educating students who enroll in CTE courses and programs in preparation for high-skill, high-wage, or high-demand occupations. The success of an Awarded applicant in educating these students will be measured by its ability to meet state-determined, performance targets for each of three core indicators approved by the U.S. Department of Education/Office of Career Technical and Adult Education (OCTAE). *Additional funding in the amount of $434,433.*	9/1/2021	$0	$0	$2,500,714	11,260	5.00
	9		**Total Dist.- YTD Single Year Grants**			**$125,000**	**$0**	**$5,098,114**	**12,247**	**9.50**
1	211426	San Antonio College	**U.S. Department of Education,** Project Title: *"San Antonio College's (SAC) CARES Emergency Fund-Hispanic/Minority-Serving Institutions".*	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. *Additional Funding in the amount of $1,719.515 from the American Rescue Plan (ARP).*	12/9/2020	$0	$0	$1,719,515	19,000	2.00
2	241014	San Antonio College	**Centers for Disease Control thru American College Health Association;** Project Title: *"COVAC Initiative Mini Grant".*	Project will utilize student peer ambassadors and mentors to help build awareness and brainstorm strategies surrounding student COVID-19 vaccinations. Project is rooted on empowering students to take an active role in their health literacy and to promote the resources they know about and share with others.	8/4/2021	$0	$0	$3,000	1,000	2.00
	2		**Total SAC-YTD Single-Year Grants**			**$0**	**$0**	**$1,722,515**	**20,000**	**4.00**
1	212094	St. Philip's College	**U.S. Department of Transportation,** Project Title: *"CMVOST Grant Program".*	Project goal is to expand the number of individuals receiving commercial motor vehicle operator safety training in order to reduce the severity and number of crashes on U.S. roads involving commercial motor vehicles. Specifically to recruit current and former members of the United States Armed Forces and their spouses and provide them with superior safety focused training and provide placement services to assist them in becoming employed in the transportation industry.	8/1/2021	$21,240	$0	$120,360	24	0.00
2	212096	St. Philip's College	**Texas Workforce Commission**, Program Title: *"2022 Child Care Relief Fund".*	Funds are designated to help build child care programs stronger than before and thriving post pandemic economy. Child Development Center will utilize funds for goods and services necessary to maintain the child care program. Funds will be used for items facilitating play, learning, eating and safety. Initiatives include but are not limited to parent tuition and copays, protective equipment, classroom supplies, and updates to kitchen and playground equipment.	9/1/2021	$0	$0	$235,656	0	45.00

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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
3	212636	St. Philip's College	**Texas Workforce Commission**, Project Title: *"Apprenticeship Training Program"*.	The purpose of the program is to provide classroom and technical training to apprentices in support of their on the job training in their fulltime employment. Grant Award will pay a portion of the cost for job-related in person classroom instruction. The program combines on the-job training under supervision of experienced journey workers with in person classroom instruction. *Additional funding in the amount of $48,568.*	9/1/2021	$0	$0	$109,952	182	0.00
	3		**Total SPC YTD Single-Year Grants**			**$21,240**	**$0**	**$465,968**	**206**	**0.00**
1	213104	Palo Alto College	**U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB),** Project Title: *"Work-Based Learning Opportunity Grants Internships"*.	Grant will cover the cost of student wages for student internships for up to 60 students. Will also provide financial aid for students enrolled in Business Management, Computer Science & Technology, Landscape and Horticulture and other CTE programs.	2/15/2022	$0	$0	$225,000	90	0.00
2	213105	Palo Alto College	**Texas Workforce Commission;** Project Title: *"TWC Governors Summer Merit Program"* .	The purpose of this grant is to improve middle school and high school students familiarity and experience with post-secondary educational opportunities leading to STEM careers while developing collaboration among workforce development programs, colleges, universities and Texas middle and high schools. One of the goals is to relieve financial obstacles by awarding scholarships to eligible Texas middle and high school students who may not have had an opportunity to attend a summer camp.	3/10/2022	$0	$0	$83,206	120	1.00
3	213426	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College-CARES HSI"*.	Grant funds will be used to defray expenses associated with coronavirus including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education and make additional emergency financial grants to students. Can also be used for student emergency costs that arise due to coronavirus such as tuition, food, housing, health care or child care (including Mental Health care). *Additional funding in the amount of $823,190 from the American Rescue Plan (ARP).*	7/2/2020	$0	$0	$823,190	2,000	0.00
	3		**Total PAC-YTD Single Year Grants**			**$0**	**$0**	**$1,131,396**	**2,210**	**1.00**
1	215426	Northeast Lakeview College	**U.S. Department of Education,** Project Title: *"Northeast Lakeview College COVID Assistance Project"*.	Supplementary funding for HEERF Funds for emergency aid grants to students.	7/31/2021	$0	$0	$416,523	6,587	0.00
	1		**Total NLC-YTD Single Year Grants**			**$0**	**$0**	**$416,523**	**6,587**	**0.00**
	18			**Total YTD Single Year Grants**		**$146,240**	**$0**	**$8,834,516**	**41,250**	**14.50**
				Multi-Year Grants						
1	219121	District	**University of Texas at San Antonio,** Project Title: "*Bexar County Fostering Educational Success Pilot Program*", Year 2 of 2.	The University of Texas at San Antonio, Texas A&M San Antonio, Alamo Colleges District, Bexar County Children's Court and Child Advocates San Antonio have partnered for the creation of the Fostering Educational Success for Students with a history of Foster Care Pilot Project.	9/1/2021	$0	$0	$379,276	800	1.00

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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
2	219124	District Economic Workforce Development	**U.S. Department of Labor**, Project Title: "*Apprenticeships: Closing the Skills Gap*". Year 3 of 4.	The Healthcare Apprenticeship Partnership will convene key employer partners to develop new apprenticeship programs in key occupations in the healthcare sector to build an apprenticeship pathway and expand access to trainees.	2/18/2020	$117,210	$59,645	$260,477.50	800	2.50
3	219166	District	**U.S. Department of Education**; Project Title: *"Alamo Colleges District Educational Opportunity Centers Program"*. Year 1 of 5.	This project will provide counseling and information on college admissions to eligible adults who want to enter or continue a program postsecondary education. Project will also offer services to improve the financial and economic literacy of participants, counsel participants on financial aid options and assist in the application process to increase the number of adults who enroll in post-secondary education institutions.	8/23/2021	$0	$0	$232,050	850	3.00
4	219358	District	**Texas Workforce Commission**; Project Title: *"Adult Education and Literacy (AEL) Alamo Consortium"* . Year 2 of 8.	The AEL Alamo Consortium is a group of LEA's community based organizations, Institutes of Higher Education (IHEs), public or private non-profit entities who have come together to build systems of success for Adult Education and Literacy and English Literacy Civics at all levels. The AEL Consortium will lead the Adult Learner Success. *Additional funding in the amount of $66,695.*	7/1/2021	$0	$0	$109,737	300	7.00
5	219365	District Economic Workforce Development	**Texas Workforce Commission,** Project Title: "*Adult Education Literacy Employer Engagement Grant*". Year 1 of 2.	Alamo Colleges District will work with partners Tyson Foods and Mission Pharmacal. This project is both a workplace literacy expansion for Tyson and a capacity building project for Mission Pharmacal. Tyson will provide its program model and internal processes and experience to Mission Pharmacal who will work with Alamo Colleges to develop workplace literacy class for Production Workers.	5/10/2022	$0	$0	$400,000	180	2.0
	5		**Total Dist.-YTD Multi-Year Grants**			**$117,210**	**$59,645**	**$1,381,541**	**2,930**	**15.50**
1	211137	San Antonio College	**U.S. Department of Education;** Project Title: *"Highlands Upward Bound Math and Science Project"* . Year 5 of 5.	Upward Bound Math an Science provides student services programs for individuals from disadvantage backgrounds, first generations, low-income individuals, etc. Provides up to four years of additional academic support through summer instruction in math, language arts, compositions, foreign language and lab sciences with the curricula that aligns with state exams and state readiness standards.	9/6/2017	$0	$0	$297,584	65	3.00
2	211145	San Antonio College	**U.S. Department of Education**; Project Title: *"Edison Upward Bound Math and Science Project"* . Year 4 of 5.	Upward Bound Math and Science provides student services 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, Compositions, Foreign language and lab sciences with the curricula that aligns with state exams and state readiness standards.	9/6/2017	$0	$0	$297,518	56	3.00

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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
3	211153	San Antonio College	**U.S. Department of Education**; Project Title: *"San Antonio College (SAC) Project R.I.S.E. (Ready, Inspired, Successful, Engaged) SSS Program"* . Year 2 of 4.	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	$16,769	$261,879	120	5.00
4	211154	San Antonio College	**U.S. Department of Education**, Project Title: *"San Antonio College (SAC)'s Project Veterans Achieving Learning through Opportunity and Resilience (VALOR) SSS Program"* . Year 2 of 5.	San Antoni College a Hispanic Serving Institution proposes to serve at least 120 low-income, first generation and or/disabled veterans each year through Project Valor. The program will significantly increase eligible student's chances of success by providing year round tutoring and p prescribed tutoring places, academic and college readiness instruction, advice and assistance with postsecondary course selection.	8/11/2020	$0	$16,923	$261,786	120	5.00
5	211158	San Antonio College	**National Security Agency,** Project Title: *"National Centers of Academic Excellence in Cybersecurity (NCAE-C)"*. Year 2 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.	7/1/2021	$0	$26,737	$246,700	20	1.00
6	211159	San Antonio College	**Texas Higher Education Board (THECB),** Project Title: "*Nursing & Allied Health Supporting Clinical Learning to Mitigate Impediments due to COVID 19*". Year 2 of 2.	To support eligible initial RN licensure programs in their efforts to mitigate the impact on Texas students' clinical learning experiences from the Corona Virus 2019 (COVID-19) in anticipation that the impact could potentially be long lasting.	10/16/2020	$0	$0	$73,926	350	1.00
7	211161	San Antonio College	**National Security Agency thru Dakota State University**, Project Title: *"Centers of Academic Excellence in Cybersecurity Program"*. Year 2 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.	9/30/2021	$0	$28,728	$205,024	25	1.00
8	211162	San Antonio College	**National Endowment for the Humanities,** Project Title: *"San Anto History GO!"*. Year 2 of 3.	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.	1/30/2021	$0	$0	$56,672	100	1.00
9	211163	San Antonio College	**National Security Agency thru California State University**, Project Title: *"2020 CAEC in Cyber security Education Innovation"*. Year 2 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.	9/1/2020	$0	$42,896	$132,068	100	1.00

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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
10	211164	San Antonio College	**City of San Antonio,** Project Title: *"Educational Access Channel"* . Year 2 of 2.	The intent for this grant program is to distribute PEG funding amount qualifying educational institutions in exchange for producing programing that will air on TVSA Education.	10/11/2021	$0	$0	$50,000	25	0.00
11	211167	San Antonio College	**National Security Agency,** Project Title: *"GenCyber Grant Program"* . Year 1 of 3.	GenCyber 2022 Student Summer camp at San Antonio College will introduce students to Cybersecurity concepts, computer security skills and available certificate/degree programs. Recruitment will be conducted by the Project Director and camp staff at area schools.	9/15/2021	$0	$0	$46,920	40	4.00
12	211168	San Antonio College	**U.S. Department of Education;** Project Title: *"San Antonio College (SAC) FY21 Title III, Part F HSI and Articulation Project Bolstering Undergraduate Inquiry, Learning, and Determination (BUILD)"*. Year 1 of 5.	The HSI STEM and Articulation Project will significantly improve the College's capacity to provide academic support to Hispanic and otherwise under represented STEM majors students who are enrolled in high-challenge STEM Courses especially College Algebra and Calculus 1. This project will increase a students chances of progressing to on-time graduation and/or transfer in STEM.	9/20/2021	$0	$1,009,053	$998,478	1,400	3.00
13	211169	San Antonio College	**U.S. Department of Education**, Project Title: *"San Antonio College's 2021 Child Care Access Means Parents in School (CCAMPIS) Program"*. Year 1 of 4.	Many low-income student parents enter SAC underprepared for college-level study as a result of growing up in areas of the city where poverty is highly concentrated and school districts are resource poor. CCAMPIS will give them the time and support they need by providing academic support counseling for parents at risk for failure and by providing access to high-quality child care.	9/16/2021	$0	$43,517	$311,432	45	4.00
14	211170	San Antonio College	**National Aeronautics and Space Administration,** Project Title: *"Scobee Education Center's 2021 CAAT Project". Year 1 of 2.*	Project plans to develop programming and events for the local community in "La Fiesta del Sol' leading up to and including the annual and Total solar eclipses of 2023 and 2024. Objectives include preparing and educating STEM teachers and Boy/Girl Scouts leaders participating in pre-eclipse workshops to prepare a larger cohort of community members; expand efforts of Alamo STEM ecosystem information educators in the NASA Museum & Informal Education	2/1/2022	$90,163	$0	$24,993	0	0.00
15	211172	San Antonio College	**U.S. Department of Education,** Project Title: *"San Antonio College's Access and Learning for Advancement and Success (ALAS) Upward Bound Project*. Year 1 of 5.	UB serves student services programs for individuals from disadvantaged backgrounds, first-generations, low-income individuals etc. UB provides up to four years of additional academic support through summer instruction in math, language arts, composition, foreign language and lab science with the curricula that aligns with state exams and state readiness standard.	6/1/2022	$0	$20,566	$293,640	56	4.50
16	211534	San Antonio College	**City of San Antonio,** Project Title: *"City of San Antonio Educational Access Channel"* . Year 2 of 5.	The goal of the Educational Access Channel is to provide educational programming to the citizens of San Antonio and surrounding areas. Objectives: provide cable/video at least 8 hrs. of daily educational programming; provide transmissions of educational programming to cable/video providers in a manner that can be accepted and transmitted.	9/14/2021	$0	$0	$200,000	10,000	0.00
	16		**Total SAC-YTD Multi-Year Grants**			**$90,163**	**$1,205,189**	**$3,758,619**	**12,522**	**36.50**

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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	212086	St. Philip's College	**U.S. Department of Education;** Project Title: *"Child Care Means Parents in School Program (CCAMPIS)"*. Year 4 of 4.	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 Child Development Center.	10/1/2018	$0	$0	$120,250	40	0.00
2	212088	St. Philip's College	**National Aeronautics and Space Administration (NASA) thru University of Texas at San Antonio**; Project Title: *"NASA Center for Advance Measurements in Extreme Environments"*. Year 2 of 3.	The NASA MIRO Significantly increase the number of under represented minority STEM students who transfer to four-year institutions to complete Bachelor's degrees in STEM fields. Objectives include providing professional development, peer mentorship, faculty mentorship, tutoring, supplemental instruction especially in math and enriched STEM labs.	10/1/2021	$0	$0	$46,861	10	0.00
3	212092	St. Philip's College	**Department of Justice,** Project Title: "*Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus Program Solicitation*". Year 1 of 3.	Goal is to improve and strengthen the coordinated community response by adding a designated confidential victim's advocate on campus, develop curriculum to increase comprehensive prevention and bystander intervention training for all students, develop curriculum to increase comprehensive prevention and by stander intervention training for all students and institutionalize the coordinated community response team.	10/1/2021	$0	$0	$100,000	3,000	1.00
4	212093	St. Philip's College	**National Science Foundation**, Project Title: *"Scaffolding Undergraduate Research Experiences (SURE)"*. Year 1 of 4.	Project SURE will target three areas: Innovation in instruction by incorporating STEM experiential learning and further develop faculty use of emerging experiential learning methods; Internship and Research Experience will create alliances between the college and local industry; Transfers, will center on guiding students to transfer to universities to complete their undergraduate degrees.	8/15/2021	$0	$127,891	$312,499	120	1.00
5	212095	St. Philip's College	**National Security Agency,** Project Title: *"GenCyber"*. Year 1 of 2.	SPC GenCyber Defender Teacher Academy will be the start of a model that will meet the following goals: 1. Increase interest in cybersecurity and diversity in the cybersecurity workforce of the nation. 2. Promote student diversity in postsecondary educational opportunities and 3. Improve teaching methods and cybersecurity content for K-12 curricula.	7/31/2021	$0	$27,691	$143,371	40	1.00
6	212604	St. Philip's College	**U.S. Department of Education;** Project Title: *"Historically Black Colleges and Universities Program"*. Year 5 of 5.	St. Philip's College is using it's Title III grant funds to implement and operate activities that will support and strengthen the overall institution delivery of services to students in the following areas. Project Administration and Research Development, Center of Excellence for Math and Science, Campus Renovation, Information & Communication Technology and Good Samaritan Veteran Outreach and Transition Center.	8/3/2021	$0	$0	$3,911,693	12,696	0.00
7	212628	St. Philip's College	**U.S. Department of Education;** Project Title: *"Historically Black Colleges and Universities Program (FUTURE Act)"*. Year 2 of 5.	Funds will be used to implement and operate three activities that will support and strengthen the overall institution delivery of services to students. Funds are being used to support the following activities: 1. Project Administration and Research Development, 2. Campus Renovation & Technology Improvements and 3. Student Services.	8/3/2021	$0	$0	$1,440,632	12,696	0.00

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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	212634	St. Philip's College	**National Science Foundation;** Project Title: *"CIMA LSAMP Alliance"*. Year 2 of 3.	The Louis Stokes Alliances for Minority Participation (LSAMP) program assists 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.	8/21/2021	$0	$0	$500,000	10	0.00
	8		**Total SPC-YTD Multi-Year Grants**			**$0**	**$155,582**	**$6,575,306**	**28,612**	**3.00**
1	213076	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Upward Bound Project"*. Year 5 of 5.	Grant will provide participants from Poteet, Pleasanton, Lytle and Jourdanton High Schools with academic instruction, tutoring and advising, information on financial aid programs, assistance in completing financial aid applications for college enrollment. Participants will be provided support for their diverse academic and non cognitive needs to ensure that they persist, succeed and graduate from high school completing a rigorous secondary school program of student, enroll in college and graduate with a college degree.	9/1/2017	$0	$12,566	$259,560	77	2.00
2	213079	Palo Alto College	**National Science Foundation;** Project Title: *"Palo Alto College S-STEM Project"*. Year 5 of 5.	The goal of the project is to increase the number of academically talented, financially needy Biology and Biosciences majors who transfer and graduate with a Bachelor's degree in a STEM field on time. The project will help low-income, academically talented Biology students through involvement in Projects of Discovery (PODs) a sustainable approach to involving community college students in interdisciplinary research experiences via course-based projects.	9/1/2021	$0	$6,975	$35,732	22	1.00
3	213080	Palo Alto College	**U.S. Department of Education;** Project Title: *"Palo Alto College Upward Bound Math and Science Project"*. Year 5 of 5.	Palo Alto College (PAC) Upward Bound Math and Science (UBMS) will provide participants from East Central High School with academic instruction, tutoring, advising and assistance in completing financial aid applications. Participants will be provided support for their diverse academic and non-cognitive needs to ensure that they persist, succeed and graduate from high school completing a rigorous secondary school program of student, enroll in college and graduate with a college degree.	9/1/2017	$0	$0	$297,601	60	2.00
4	213093	Palo Alto College	**U.S. Department of Education;** Project Title: *"Palo Alto College SSS Project"*. Year 2 of 5.	Project will provide participants with academic support, tutoring and advising. Information on financial aid assistance, financial literacy, career exploration, university visits and transfer workshops. Project will improve their persistence, academic performance and graduation/transfer to a 4 year college.	9/1/2021	$0	$0	$261,888	140	2.00
5	213094	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College DHSI: Project Listo"*. Year 2 of 5.	Goal of the project is to increase Hispanic and low income student full-time enrollment, persistence and success by providing additional support services and by enriching student learning with meaningful employer partnerships and the latest teaching technology.	10/1/2020	$0	$0	$599,825	500	6.00

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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
6	213099	Palo Alto College	**U.S. Department of Education;** Project Title: *"Palo Alto College Talent Search: Southwest High School"*. Year 1 of 5.	The PAC Talent Search project will provide participants with academic tutoring and advising; information 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, succeed and graduate from high school completing a rigorous secondary school program of study.	9/1/2021	$0	$20,572	$277,375	500	3.00
7	213100	Palo Alto College	**National Science Foundation;** Project Title: *"HSI Pilot Project: Promoting Virtual Experiential Learning to Support Part-time an Nontraditional Students"*. Year 1 of 2.	Project will increase institutional capacity by creating career services and student support activities that are specifically aimed at part time students. Using the STEM ESS model from Excelencia in Education and the Science Foundation Arizona, a self-assessment of PAC STEM programs revealed the largest gap was the low success rate of Part-time students in STEM compared to traditional full time students.	7/19/2021	$0	$0	$100,000	60	1.00
8	213101	Palo Alto College	**National Science Foundation thru Arizona State University,** Project Title: *"Accelerate Latinx Representation in STEM Education (ALRISE) with Institutional Intentionality and Capacity Building for Experiential Learning"*. Year 1 of 5.	The ALRISE Alliance is developing a network of faculty, staff, administrators and students at 2 year and 4 year Hispanic Service Institutions and emerging HSIs to accelerate Latinx representation in science, technology, engineering and math (STEM) education. The ALRISE alliance provides professional development for faculty, staff and industry to serve Latinx students with intentionality through culturally-responsive undergraduate research and work-based experiential learning.	7/29/2021	$0	$11,750	$125,026	0	1.00
9	213102	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Talent Search: South San Antonio and Somerset"*. Year 1 of 5.	The PAC Talent Search project will provide participants with academic tutoring and advising; information on financial aid programs; assistance in completing financial aid application, 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, succeed and graduate from high school completing a rigorous secondary school program of student and enroll in college set to complete a post-secondary education.	10/1/2021	$0	$20,572	$277,375	500	3.00
10	213103	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College-CCAMPIS 2021"*. Year 1 of 4.	To meet the goal of increasing low-income student success by providing access to high quality childcare, 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.	9/16/2021	$0	$25,208	$155,215	20	4.00
	10		**Total PAC-YTD Multi-Year Grants**			**$0**	**$97,643**	**$2,389,597**	**1,879**	**25.00**

ALAMO COLLEGES DISTRICT

FY 2022 Monthly & YTD Grant Award Funding Activity Report with Award Description

September 1, 2021 -July 30, 2022

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	214050	Northwest Vista College	**U.S. Department of Education;** Project Title: *"Community Math Project Building Math Proficiency to Strengthen Teacher Education through Collaborative Interventions"* . Year 4 of 5.	Northwest Vista College and the University of Texas at San Antonio propose to augment academic offerings, program quality and institutional capacity aimed at promoting success of their students. NVC and UTSA identified priorities in the mathematics education areas; 1. fostering the student higher education access process, 2. increasing student-college readiness in math, 3. augmenting student success in math, 4. developing math competency among elementary school teacher candidate 5. increasing student transferability, persistence and degree attainment and 6. improving data measures to track student success.	9/28/2018	$0	$0	$748,739	15,000	4.80
2	214051	Northwest Vista College	**U.S. Department of Education thru University of Texas at San Antonio**; Project Title: *"Latino Teacher Academy Learning Community"*. Year 4 of 5.	Project will provide a support system that facilitates a smooth transition for teacher candidates from the community college to four-year institution. Latino-TALC as a holistic development approach will provide teacher candidates support as they navigate from a learning community to a professional learning network as they embark into the teaching profession.	9/28/2018	$0	$0	$244,394	125	3.00
3	214054	Northwest Vista College	**Texas Higher Education Coordinating Board (THECB);** Project Title: *"2021 College Readiness and Completion Models"*. Year 1 of 2.	Model aims to enhance and scare high-impact and research based practices that improve student success outcomes by cultivating the importance of writing in all fields as well as develop math competencies, writing and critical thinking skills among Hispanic and other ethnic minorities underprepared, underserved to address the gaps in post-secondary course success and persistence.	8/16/2021	$0	$0	$50,000	800	0.74
4	214055	Northwest Vista College	**U.S. Department of Education**, Project Title: *"Portal Leading to Undergraduate Success in Science, Technology, Engineering & Math Project (PLUS+STEM Project)"*. Year 1 of 5.	The PLUS+STEM project aims to narrow the STEM achievement gap among NVCs Hispanics, low-income and other disadvantaged student groups through the implementation of enhanced research-based activities and services and other equitable academic and support services that will empower underrepresented students with the skills and knowledge to succeed in STEM studies and be competitive in the STEM workforce.	10/1/2021	$0	$148,927	$1,000,000	700	3.30
5	214056	Northwest Vista College	**National Science Foundation thru St. Mary's University,** Project Title: *"Fostering Undergraduate Education, Retention and Transfer Environments (FUERTE)"* . Year 1 of 3.	Through the FUERTE Project will aim to build a collaborative culturally responsive transfer pathways in undergraduate education at Hispanic Serving Institutions (HSIs) to increase retention and graduation rates of Latinx students pursuing degrees in STEM.	8/2/2021	$0	$0	$94,140	502	0.68
	5		**Total NVC-YTD Multi-Year Grants**			**$0**	**$148,927**	**$2,137,273**	**17,127**	**12.51**
	44			**Total YTD Multi-Year Grants**		**$207,373**	**$1,666,986**	**$16,242,336**	**63,070**	**92.51**
	62			**GRAND TOTAL-YTD SINGLE AND MULTI-YEAR GRANTS**		**$353,613**	**$1,666,986**	**$25,076,852**	**104,320**	**107.01**

ALAMO COLLEGES DISTRICT

FY 2022 Monthly (MTD) Restricted Contract Activity Report

July 01, 2022-July 30, 2022

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	242015	St. Philip's College	**San Antonio Area Foundation,** Project Title: *"Capacity Building"*.	Aim of the Grow With Google program is to implement an evidence based digital skills curriculum created by Google to help Latino students build their careers and increase their economic potential. Students will prepare for critical steps in their career journey by joining interactive video and in-person lessons, participates in activities that help students master key digital and real-world skills.	1/10/2022	$0	$0	$25,000	12,455	0.00
	1		**Total NVC-MTD Restricted Contracts**			**$0**	**$0**	**$25,000**	**12,455**	**0.00**
	1			**GRAND TOTAL-MTD RESTRICTED CONTRACTS**		**$0**	**$0**	**$25,000**	**12,455**	**0.00**

ALAMO COLLEGES DISTRICT

FY 2022 YTD Restricted Contract (Non-Grant) Summary Report

September 1, 2021 - July 30, 2022

No.	Contract Recipient	No. of Contracts Executed for the Year	YTD Total Amount of Contracts	No. Students to be Served
1	District Restricted Contracts	7	$378,545	3,053
2	San Antonio College	5	175,046	4,041
3	St. Philip's College	4	175,000	12,485
4	Palo Alto College	2	100,000	1,525
5	Northwest Vista College	3	154,250	835
6	Northeast Lakeview College	2	100,000	1,442
	Total	**23**	**$1,082,841**	**23,381**

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		5	2	7
2	San Antonio College	2	3		5
3	St. Philip's College		4		4
4	Palo Alto College		2		2
5	Northwest Vista College		3		3
6	Northeast Lakeview College		2		2
	Total	**2**		**2**	**23**

Discussion and Possible Action on Approval of Construction Reports

Presented to the Board acting as Committee of the Whole on September 13, 2022 and now presented to the Board for approval on September 27, 2022.

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

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder Date: 2022.08.24 09:56:22 -05'00'

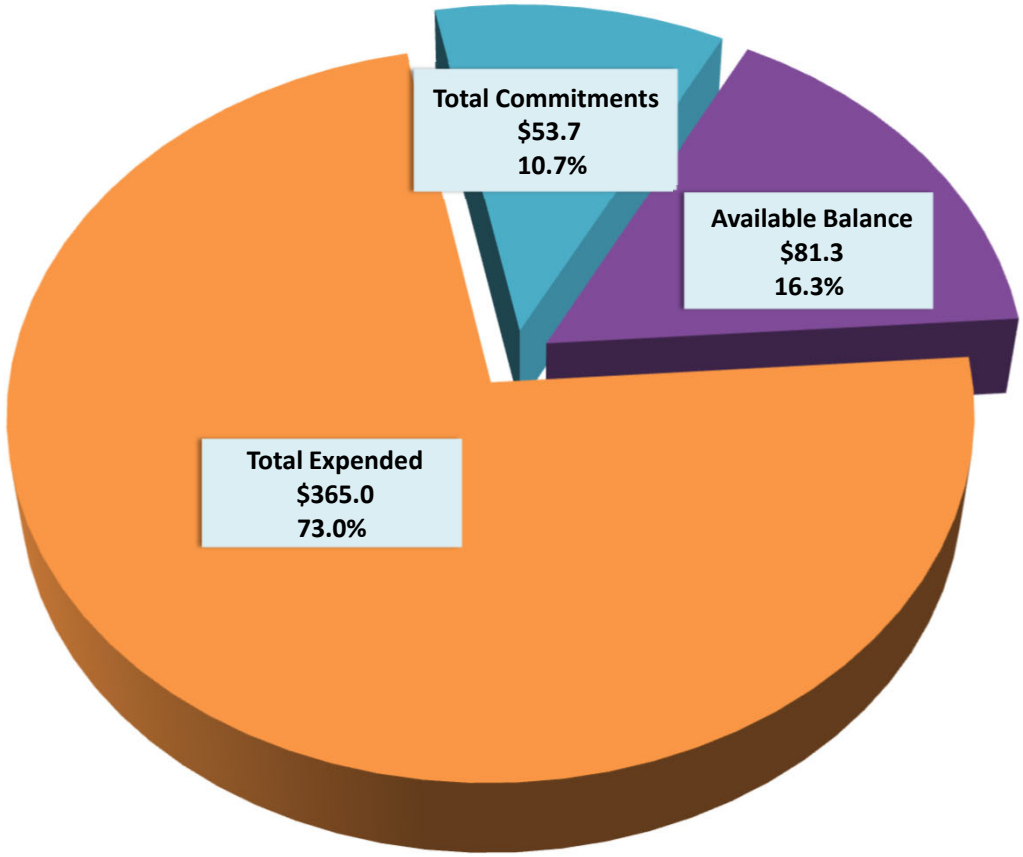
Lisa Mazure, MSA, CPA
Associate Vice Chancellor for
Finance and Fiscal Services

Diane E. Snyder, CPA, Ph.D.
Vice Chancellor of Finance and
Administration

Dr. Mike Flores, Chancellor

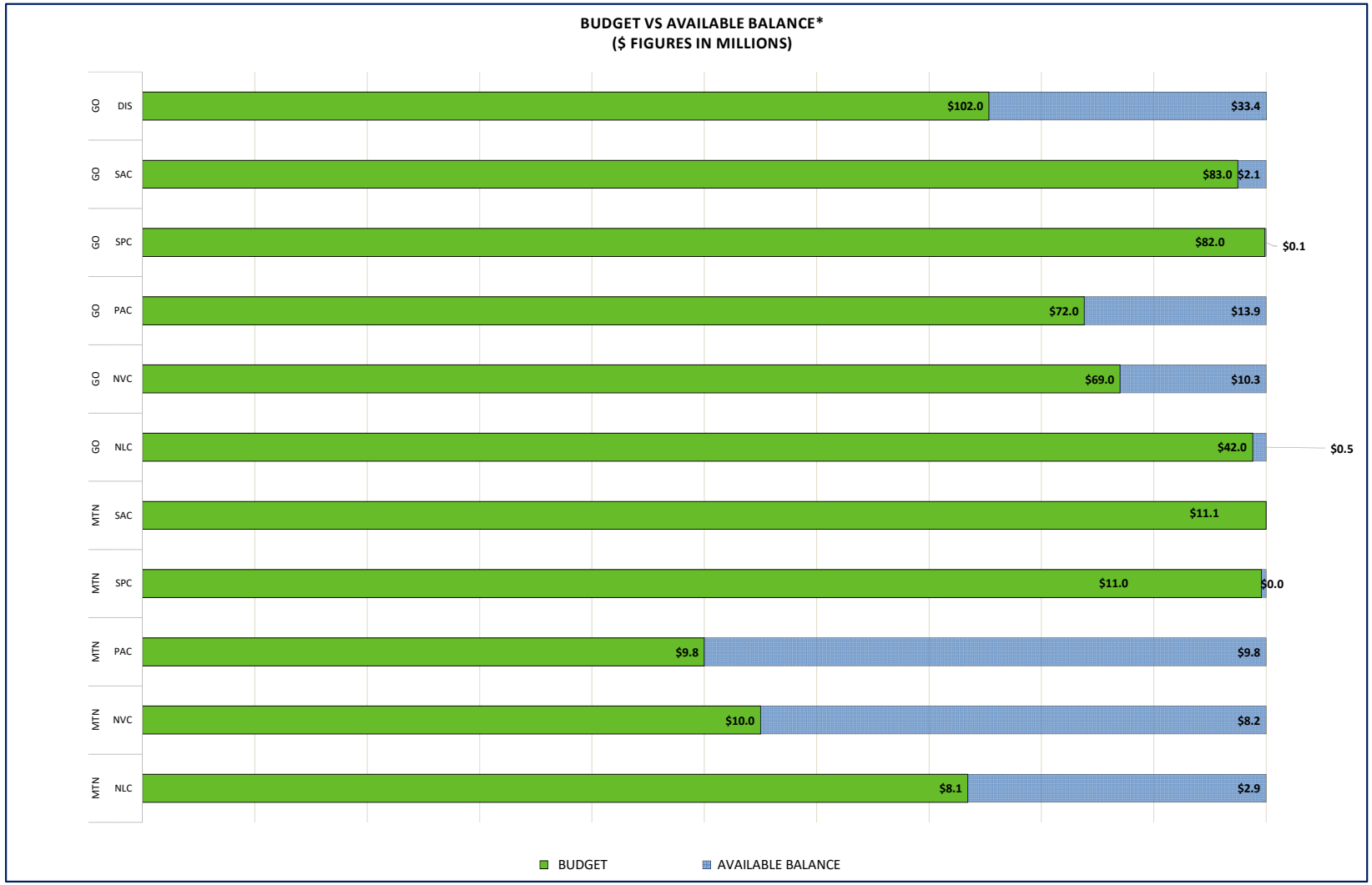
Budget vs Actual - Overview (GO & MTN)

($ 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

ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM SUMMARY
As of July 31, 2022

FUNDING SOURCES	GO 2017 Limited Tax Bonds	MTN 2020 Maintenance Tax Bonds	GO 2021 Limited Tax Bonds	*Unissued* GO 2022 Limited Tax Bonds	TOTAL
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
TOTAL FUNDING SOURCES	**$ 173,000,000**	**$ 50,000,000**	**$ 225,000,000**	**$ 52,000,000**	**$ 500,000,000**

BY LOCATION	BUDGET	CURRENT YEAR TOTAL	PRIOR YEARS' TOTAL	TOTAL TO DATE ALL YEARS	COMMITMENTS	AVAILABLE BALANCE
DISTRICT & DISTRICT WIDE - 2017 G.O. BOND	$ 102,000,000	$ 20,257,178	$ 36,024,342	$ 56,281,520	$ 12,335,231	$ 33,383,249
SAN ANTONIO COLLEGE - 2017 G.O. BOND	$ 83,000,000	$ 25,525,440	$ 36,536,579	$ 62,062,019	$ 18,804,072	$ 2,133,908
ST. PHILIP'S COLLEGE & SWC - 2017 G.O. BOND	$ 82,000,000	$ 9,296,739	$ 70,665,899	$ 79,962,639	$ 1,946,245	$ 91,117
PALO ALTO COLLEGE - 2017 G.O. BOND	$ 72,000,000	$ 21,345,181	$ 24,015,629	$ 45,360,810	$ 12,739,990	$ 13,899,200
NORTHWEST VISTA COLLEGE - 2017 G.O. BOND	$ 69,000,000	$ 6,905,515	$ 49,934,221	$ 56,839,736	$ 1,856,545	$ 10,303,719
NORTHEAST LAKEVIEW COLLEGE - 2017 G.O. BOND	$ 42,000,000	$ 16,219,511	$ 22,289,549	$ 38,509,059	$ 2,984,000	$ 506,940
General Obligation Bond Totals	**$ 450,000,000**	**$ 99,549,564**	**$ 239,466,219**	**$ 339,015,783**	**$ 50,666,083**	**$ 60,318,133**
SAN ANTONIO COLLEGE - 2020 MTN BOND	$ 11,100,000	$ -	$ 11,100,000	$ 11,100,000	$ -	$ -
ST. PHILIP'S COLLEGE & SWC - 2020 MTN BOND	$ 11,000,000	$ (1,762)	$ 10,555,484	$ 10,553,722	$ 398,533	$ 47,745
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	$ 905,500	$ 1,639,351	$ 2,544,851	$ 2,626,796	$ 2,928,353
MTN Bond Totals	**$ 50,000,000**	**$ 903,738**	**$ 25,113,689**	**$ 26,017,426**	**$ 3,025,329**	**$ 20,957,245**
UNALLOCATED INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL FOR ALL 2017 CIP BONDS	**$ 500,000,000**	**$ 100,453,302**	**$ 264,579,908**	**$ 365,033,210**	**$ 53,691,412**	**$ 81,275,378**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of July 31, 2022

General Obligation Bonds

PROJECT TITLE	Adjusted Budget	Current Month Expenses	Current Yr Expenses	Prior Yrs Expenses	Total to Date All Yrs Expenses	Commitments	Available Balance
DIS-WETC GO17 - T1	23,000,000	1,081,922	12,147,617	5,626,665	17,774,281	4,527,489	698,230
DIS-SETC GO17 - T1	23,000,000	5,450	7,294,902	3,870,865	11,165,767	6,260,130	5,574,103
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	-	92,361	1,869,804	1,962,164	1,093,638	19,944,197
SWC- Redund Police Dpatch @ SWC - GO17 - T1	2,955,408	-	-	2,955,408	2,955,408	-	0
DIS MOKA Prog. MGT. - GO17	44,592	372	5,580	-	5,580	39,012	-
TOTAL FOR DISTRICT	**$ 77,000,000**	**$ 1,087,743**	**$ 19,540,460**	**$ 19,322,741**	**$ 38,863,201**	**$ 11,920,269**	**$ 26,216,530**
DIS Instructional Tech GO17 - T1	1,500,000	-	-	788,961	788,961	-	711,039
DIS Infrastructural & ACOL GO17 T1	11,600,000	-	-	7,635,919	7,635,919	256,581	3,707,500
DIS Comm. & Collaboration Tools GO17 T1	4,100,000	57,928	163,333	3,833,881	3,997,214	4,532	98,253
Reporting and Analysis - T3	1,700,000	-	-	-	-	-	1,700,000
DIS Mobile Tech & Security GO17 - T3	6,100,000	-	553,385	4,442,840	4,996,225	153,849	949,926
TOTAL FOR DISTRICT WIDE INFO. TECH.	**$ 25,000,000**	**$ 57,928**	**$ 716,718**	**$ 16,701,601**	**$ 17,418,319**	**$ 414,962**	**$ 7,166,719**
TOTAL FOR DISTRICT / DISTRICT WIDE	**$ 102,000,000**	**$ 1,145,671**	**$ 20,257,178**	**$ 36,024,342**	**$ 56,281,520**	**$ 12,335,231**	**$ 33,383,249**
SAC-Parking Garage GO17 - T1	19,427,097	-	2,990	18,844,740	18,847,730	84,198	495,169
SAC-Childcare Bldg GO17 - T1	15,443,417	22,531	7,591,284	6,364,331	13,955,615	1,483,166	4,636
SAC Law Enforce/ 1st Responder - GO17 - T2	20,000,000	1,903,816	5,117,070	1,295,994	6,413,064	12,764,478	822,459
SAC Fletcher St Success Ren w/ Main Entry - GO17 - T2	9,798,431	8,652	3,250,540	5,545,446	8,795,986	586,589	415,857
SAC Physical Plant - GO17 - T3	2,521,979	-	-	2,512,802	2,512,802	9,177	0
SAC Chance Academic Ren - GO17 - T3	147,399	-	-	3,604	3,604	110,341	33,454
SAC MFA Ren - GO17 - T3	47,808	-	-	47,808	47,808	-	-
SAC NEW SCIENCE BLDG - GO17	15,613,869	938,308	9,563,557	1,921,855	11,485,412	3,766,124	362,333
TOTAL FOR SAC	**$ 83,000,000**	**$ 2,873,307**	**$ 25,525,440**	**$ 36,536,579**	**$ 62,062,019**	**$ 18,804,072**	**$ 2,133,908**
SPC Culinary Arts Center Exc GO17 -T1	30,000,000	-	-	29,997,330	29,997,330	2,257	413
SPC Norris Tech Renovation GO17 - T2	14,882,376	-	13,133	14,838,705	14,851,838	11,364	19,174
SPC Bowden Renovation GO17 - T3	14,000,000	9,837	2,467,149	11,011,470	13,478,619	449,857	71,524
TOTAL FOR SPC	**$ 58,882,376**	**$ 9,837**	**$ 2,480,281**	**$ 55,847,506**	**$ 58,327,787**	**$ 463,478**	**$ 91,111**
SPC Welding and Auto Body Fac -GO17 -T2	23,117,624	-	6,816,458	14,818,394	21,634,852	1,482,766	6
TOTAL FOR SWC	**$ 23,117,624**	**$ -**	**$ 6,816,458**	**$ 14,818,394**	**$ 21,634,852**	**$ 1,482,766**	**$ 6**
TOTAL FOR SPC / SWC	**$ 82,000,000**	**$ 9,837**	**$ 9,296,739**	**$ 70,665,899**	**$ 79,962,639**	**$ 1,946,245**	**$ 91,118**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of July 31, 2022

General Obligation Bonds

PROJECT TITLE	Adjusted Budget	Current Month Expenses	Current Yr Expenses	Prior Yrs Expenses	Total to Date All Yrs Expenses	Commitments	Available Balance
PAC Manufacturing Bldg GO17 - T1	56,865,799	-	19,493,186	16,541,568	36,034,754	10,874,013	9,957,031
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	-	17,766	17,126	34,892	82,772	-
PAC Natatorium and Gym Ren GO17 - T2	4,721,641	-	154,381	1,269,101	1,423,482	318,993	2,979,166
PAC Physical Plant GO17 - T3	4,294,897	-	1,679,847	1,069,593	2,749,441	1,464,212	81,244
TOTAL FOR PAC	**$ 72,000,000**	**$ -**	**$ 21,345,181**	**$ 24,015,629**	**$ 45,360,810**	**$ 12,739,990**	**$ 13,899,200**
NVC Parking Garage GO17 - T1	9,756,145	-	110,503	9,361,963	9,472,467	238,099	45,580
NVC Welcome Ctr. GO17 - T1	17,873,204	-	66,193	15,601,954	15,668,147	59,277	2,145,779
NVC Cultural Prog Ctr Excellen GO17 - T2	4,671,863	-	40,421	1,069,058	1,109,479	513,933	3,048,451
NVC STEM GO17 - T3	33,900,000	229,557	6,688,398	21,182,815	27,871,213	964,878	5,063,910
NVC Physical Plant GO17 - T3	2,798,788	-	-	2,718,430	2,718,430	80,358	(0)
TOTAL FOR NVC	**$ 69,000,000**	**$ 229,557**	**$ 6,905,515**	**$ 49,934,221**	**$ 56,839,736**	**$ 1,856,545**	**$ 10,303,719**
NLC Tech Ctr Excellence/Science Building GO17 - T2	42,000,000	481,028	16,219,511	22,289,549	38,509,059	2,984,000	506,940
TOTAL FOR NLC	**$ 42,000,000**	**$ 481,028**	**$ 16,219,511**	**$ 22,289,549**	**$ 38,509,059**	**$ 2,984,000**	**$ 506,940**
TOTAL 2017 G.O. BONDS	**$ 450,000,000**	**$ 4,739,399**	**$ 99,549,564**	**$ 239,466,219**	**$ 339,015,783**	**$ 50,666,083**	**$ 60,318,134**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of July 31, 2022

Maintenance Tax Notes

PROJECT TITLE	Adjusted Budget	Current Month Expenses	Current Yr Expenses	Prior Yrs Expenses	Total to Date All Yrs Expenses	Commitments	Available Balance
SAC FLETCH ST SCSS MTN20	11,100,000	-	-	11,100,000	11,100,000	-	-
TOTAL FOR SAC	**11,100,000**	**-**	**-**	**11,100,000**	**11,100,000**	**-**	**-**
SPC THCA Culinary-MTN20	2,181,723	641	(161,222)	2,287,518	2,126,296	17,698	37,729
SPC NORRIS TECH MTN20	8,453,992	-	145,478	8,267,966	8,413,444	40,547	0
SPC UNALLOCATED MTN20	10,000	-	-	-	-	-	10,000
TOTAL FOR SPC / SWC	**11,000,000**	**641**	**(1,762)**	**10,555,484**	**10,553,722**	**398,533**	**47,745**
PAC NATA & GYM IMP - MTN20	9,800,000	-	-	-	-	-	9,800,000
TOTAL FOR PAC	**9,800,000**	**-**	**-**	**-**	**-**	**-**	**9,800,000**
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
TOTAL FOR NVC	**10,000,000**	**-**	**-**	**1,818,853**	**1,818,853**	**-**	**8,181,147**
NLC SCI/TECH CTR of EXEL - MTN20	5,680,000	833,415	904,998	27,665	932,663	1,826,914	2,920,423
NLC UNALLOCATED - MTN20	458	-	-	-	-	-	458
NLC ACA BLDG I ELEV - MTN20	1,274,314	-	431	1,260,510	1,260,941	5,902	7,472
NLC NLIB Elev & L Ren - MTN20	145,228	-	72	143,854	143,926	1,302	0
NLC STU COM MOIST BAR - MTN20	1,000,000	-	-	207,322	207,322	792,678	-
TOTAL FOR NLC	**8,100,000**	**833,415**	**905,500**	**1,639,351**	**2,544,851**	**2,626,796**	**2,928,353**
TOTAL 2020 MTN BONDS	**$ 50,000,000**	**$ 834,056**	**$ 903,738**	**$ 25,113,689**	**$ 26,017,426**	**$ 3,025,329**	**$ 20,957,245**
TOTAL 2017 CIP G.O. & MTN BONDS	**$ 500,000,000**	**$ 5,573,455**	**$ 100,453,302**	**$ 264,579,908**	**$ 365,033,210**	**$ 53,691,412**	**$ 81,275,378**

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT
CAPITAL IMPROVEMENTS PROGRAM (CIP)
EXECUTIVE SUMMARY

CIP Bond Construction *Projected* Upcoming CIP Project – for Board Approval

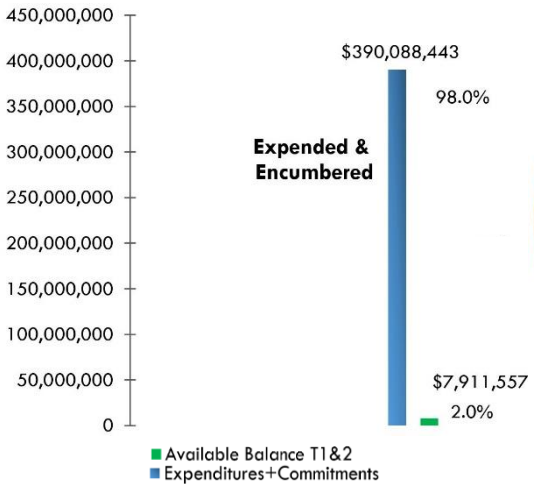
Estimated Upcoming GMP Board Pending Approval		Sept	Oct	Nov	Dec
NVC Cypress Cultural Center of Excellence Renovation	(SpawGlass / Overland)				X
PAC Natatorium/Gym Renovation	(Bartlett Cocke / RVK)	*TBD - Rescoping*			
Northwest Education and Training Center	(NWETC) (TBD / Overland)				X
SAC Chance Renovation	(J.T. Vaughn / O'Connell Robertson)	*TBD - Rescoping*			
TOTAL		**0**	**0**	**0**	**2**

CIP Bond Construction Projects by The Numbers

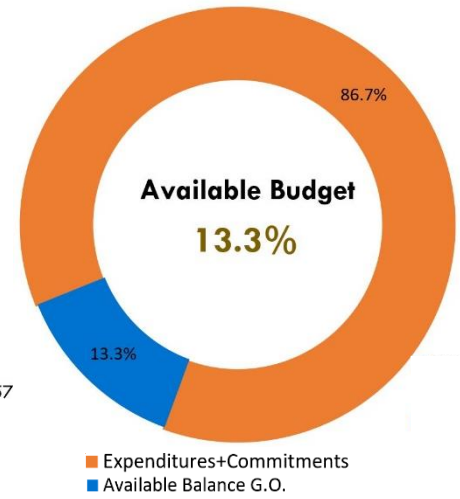
Project Status	SPC	SAC	NVC	PAC	NLC	ETCs	Total
Projects Completed	5	3	4		1		13
Projects in Construction		3		2		2	7
Projects with Approved GMP							0
Projects with Upcoming GMP Approval			1	1			2
Projects in Various Design Phases		1				1	2
TOTAL							**24**

CIP Bond Budget – As of September 2022

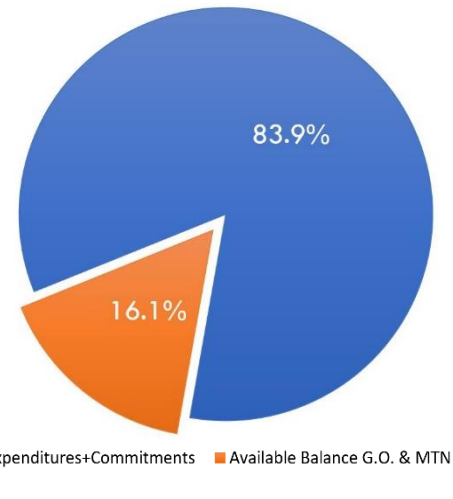
CIP - Tranche 1 & 2 Spending G.O.



CIP General Obligation Bond - Available Budget



CIP G.O. & MTN Bond - Overall Available Budget



Tranche 1 & 2 - Spend Summary			%
1st Tranche (GO17) & 2nd Tranche (GO21)	$	398,000,000	100.0%
Expenditures+Commitments	$	390,088,443	98.0%
Available Balance T1&2	$	7,911,557	2.0%

CIP General Obligation Bond - Available Budget			%
CIP GO Budget	$	450,000,000	100.0%
Expenditures+Commitments		390,088,443	86.7%
Available Balance G.O.	$	59,911,557	13.3%

Overall CIP GO & MTN - Available Budget			%
CIP GO+MTN Budget	$	500,000,000	100.0%
Expenditures+Commitments		419,483,583	83.9%
Available Balance G.O. & MTN	$	80,516,417	16.1%

Total General Obligation & MTN funding	Total expenditures on all CIP projects to date	Remaining balance of funding
$500,000,000	**$378,397,325**	**$80,516,417**

**Preliminary Bond Budget Numbers as of August 31, 2022, subject to change and unaudited*

Next CBOC Meeting

- The CBOC committee met on April 11, 2022, in person at DSO and the next meeting is being scheduled for the Fall.

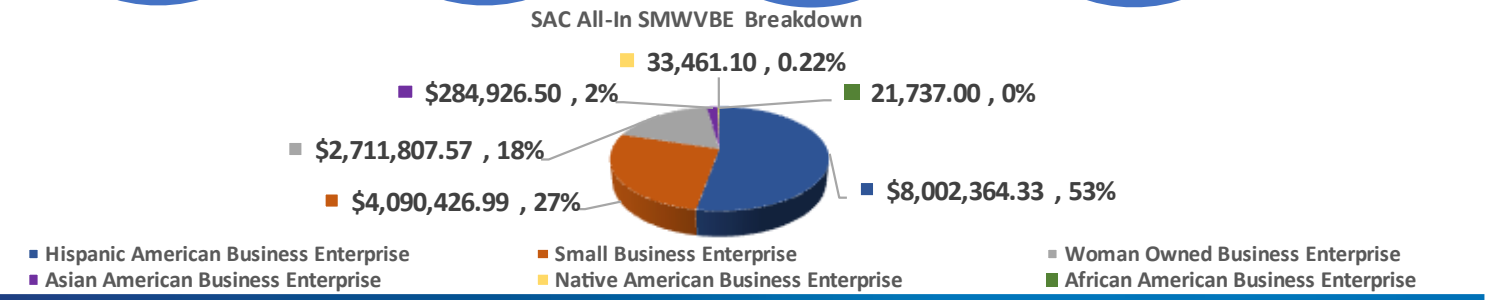
CIP Bond SMWVBE Reporting (as reported in August 2022)

San Antonio College

ALAMO COLLEGES DISTRICT
San Antonio College

- Total Campus CIP Funding: $97,964,293
- **Remaining Funding Spending Opportunities:$50,428,407**

Current Total Project Expenditures	Current All-In SMWVBE Expenditures	Current All-In SMWVBE %	# All-In Local Participation
$47,535,885	**$15,144,723**	**32%**	**61%**



ALAMO COLLEGES DISTRICT

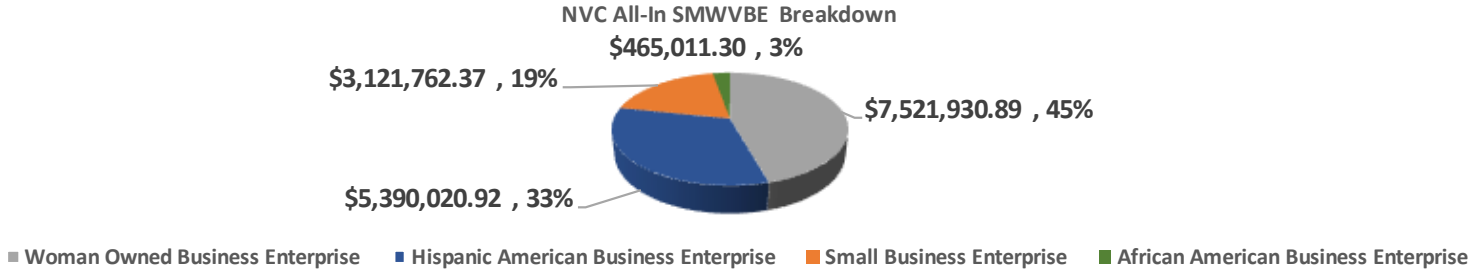
ALAMO COLLEGES DISTRICT

Northwest Vista College

ALAMO COLLEGES DISTRICT
Northwest Vista College

- Total Campus CIP Funding: $79,000,000
- **Remaining Funding Spending Opportunities:$23,584,626**

Current Total Project Expenditures	Current All-In SMWVBE Expenditures	Current All-In SMWVBE %	# All-In Local Participation
$55,415,373	**$16,498,725**	**30%**	**70%**



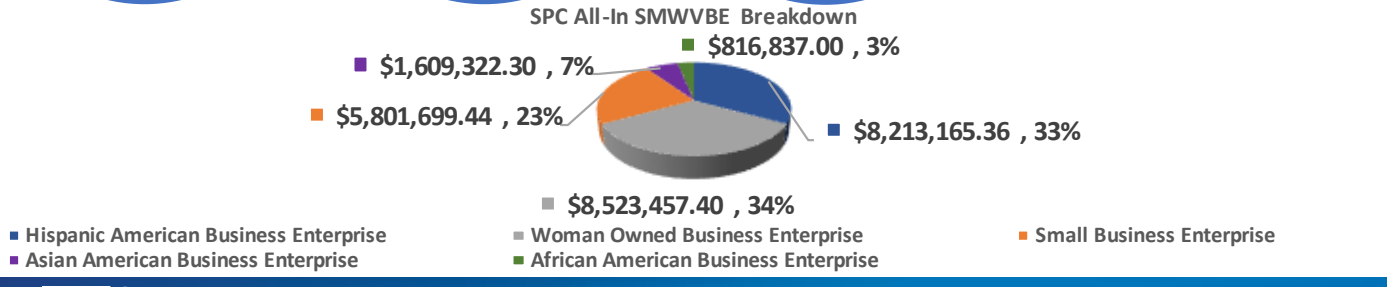
ALAMO COLLEGES DISTRICT

St. Philip's College

ALAMO COLLEGES DISTRICT
St. Philip's College

- Total Campus CIP Funding: $103,600,244
- **Remaining Funding Spending Opportunities:$27,755,578**

Current Total Expenditures	Current All-In SMWVBE Expenditures	Current All-In SMWVBE %	# All-In Local Participation
$75,844,655	**$24,964,481**	**33%**	**67%**



ALAMO COLLEGES DISTRICT

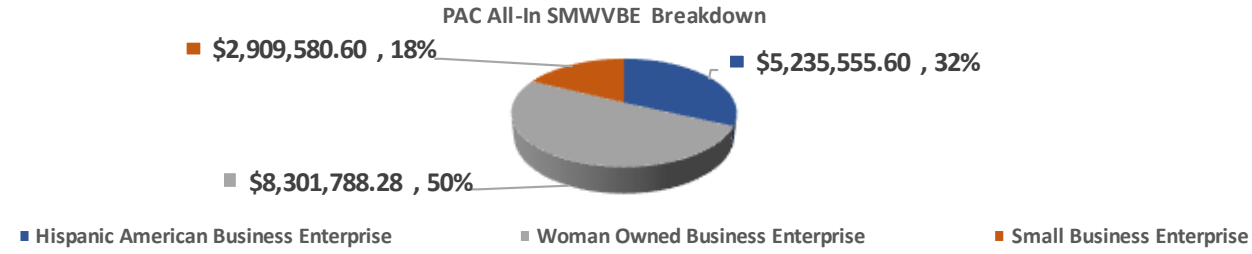
ALAMO COLLEGES DISTRICT

Palo Alto College

ALAMO COLLEGES DISTRICT
Palo Alto College

- Total Campus CIP Funding: $83,067,000
- **Remaining Funding Spending Opportunities:$43,789,054**

Current Total Expenditures	Current All-In SMWVBE Expenditures	Current All-In SMWVBE %	# All-In Local Participation
$39,277,945	**$16,446,924**	**42%**	**77%**



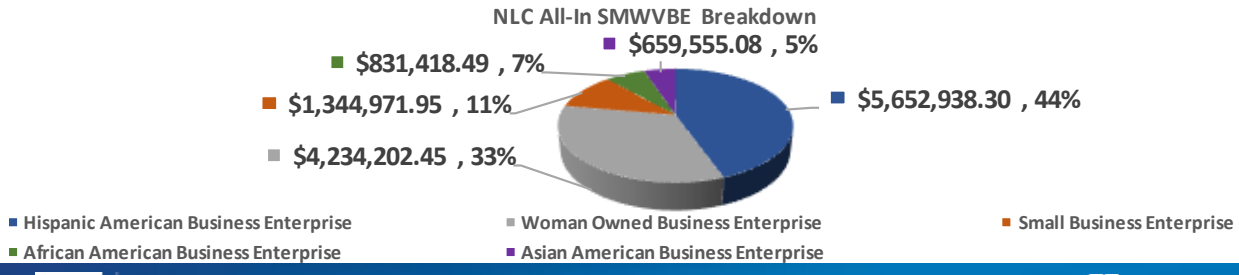
ALAMO COLLEGES DISTRICT

Northeast Lakeview College

ALAMO COLLEGES DISTRICT
Northeast Lakeview College

- STEM Bldg. Total Campus CIP Funding: $47,680,000
- **Remaining Funding Spending Opportunities:$13,465,564**

Current Total Expenditures	Current All-In SMWVBE Expenditures	Current All-In SMWVBE %	# All-In Local Participation
$32,214,435	**$12,723,086**	**37%**	**57%**



ALAMO COLLEGES DISTRICT

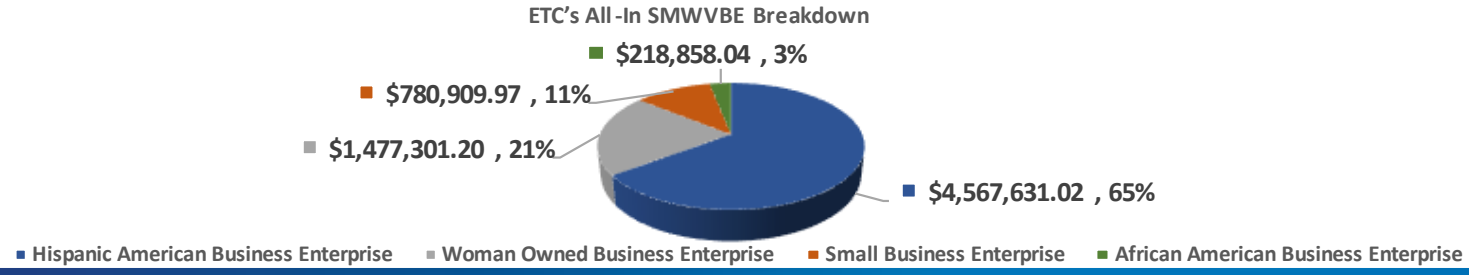
ALAMO COLLEGES DISTRICT

Education and Training Centers

ALAMO COLLEGES DISTRICT

- Total Campus CIP Funding: $70,300,000
- **Remaining Funding Spending Opportunities:$45,521,277**

Current Total Expenditures	Current All-In SMWVBE Expenditures	Current All-In SMWVBE %	# All-In Local Participation
$24,778,722	**$6,962,684**	**28%**	**66%**



ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2014 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Discussion and Possible Action on Approval of Financial Reports

Presented to the Board acting as Committee of the Whole on September 13, 2022 and now presented to the Board for approval on September 27, 2022.

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 July 31, 2022.

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

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder Date: 2022.08.25 09:58:22 -05'00'

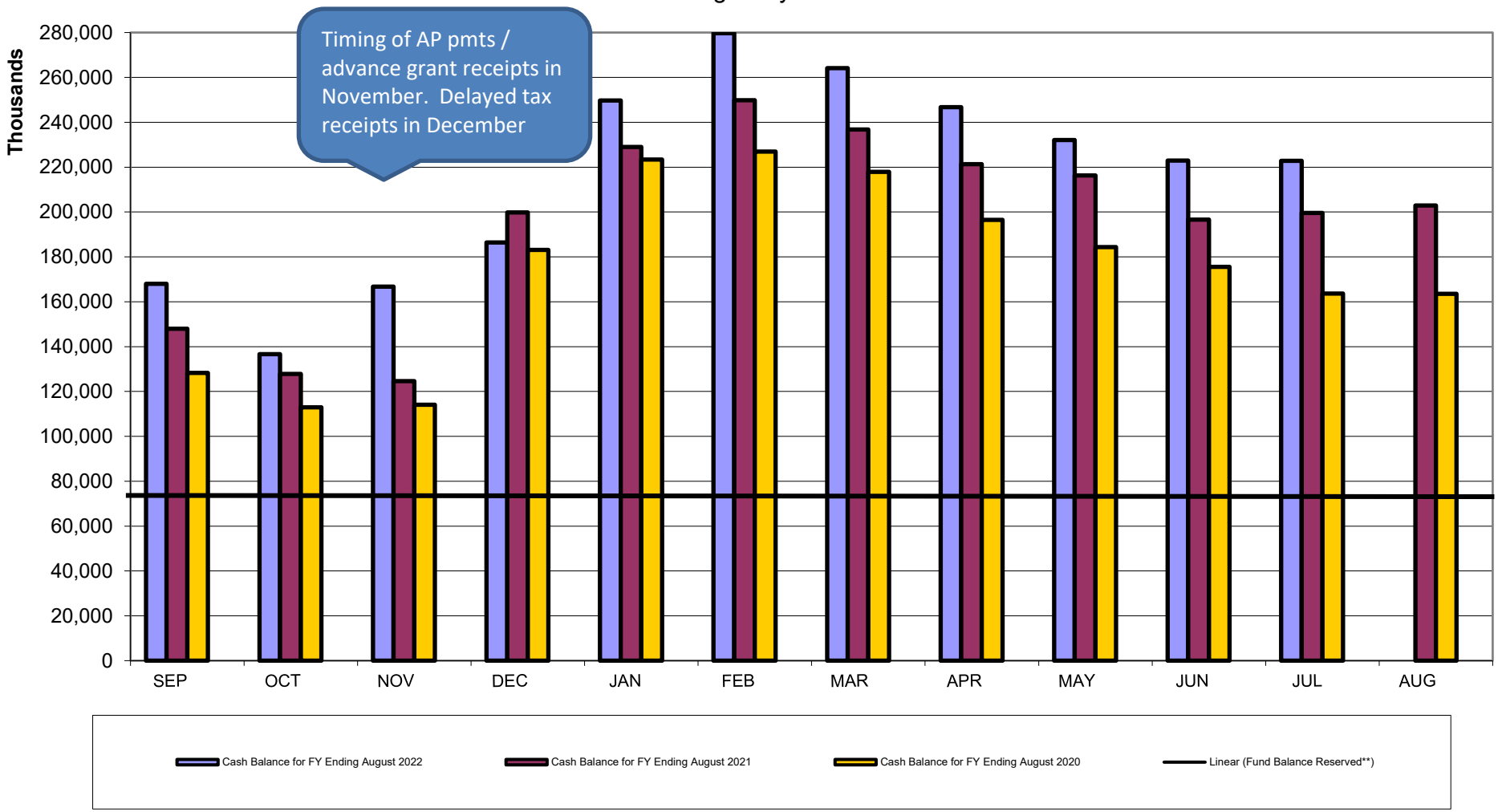
Lisa L. Mazure, MSA, CPA
Associate Vice Chancellor for Finance and Fiscal Services

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

Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

Alamo Colleges District
Current Operating Fund Cash Analysis
(For Fiscal Years Ending August 2022, 2021 and 2020)
Through July 2022

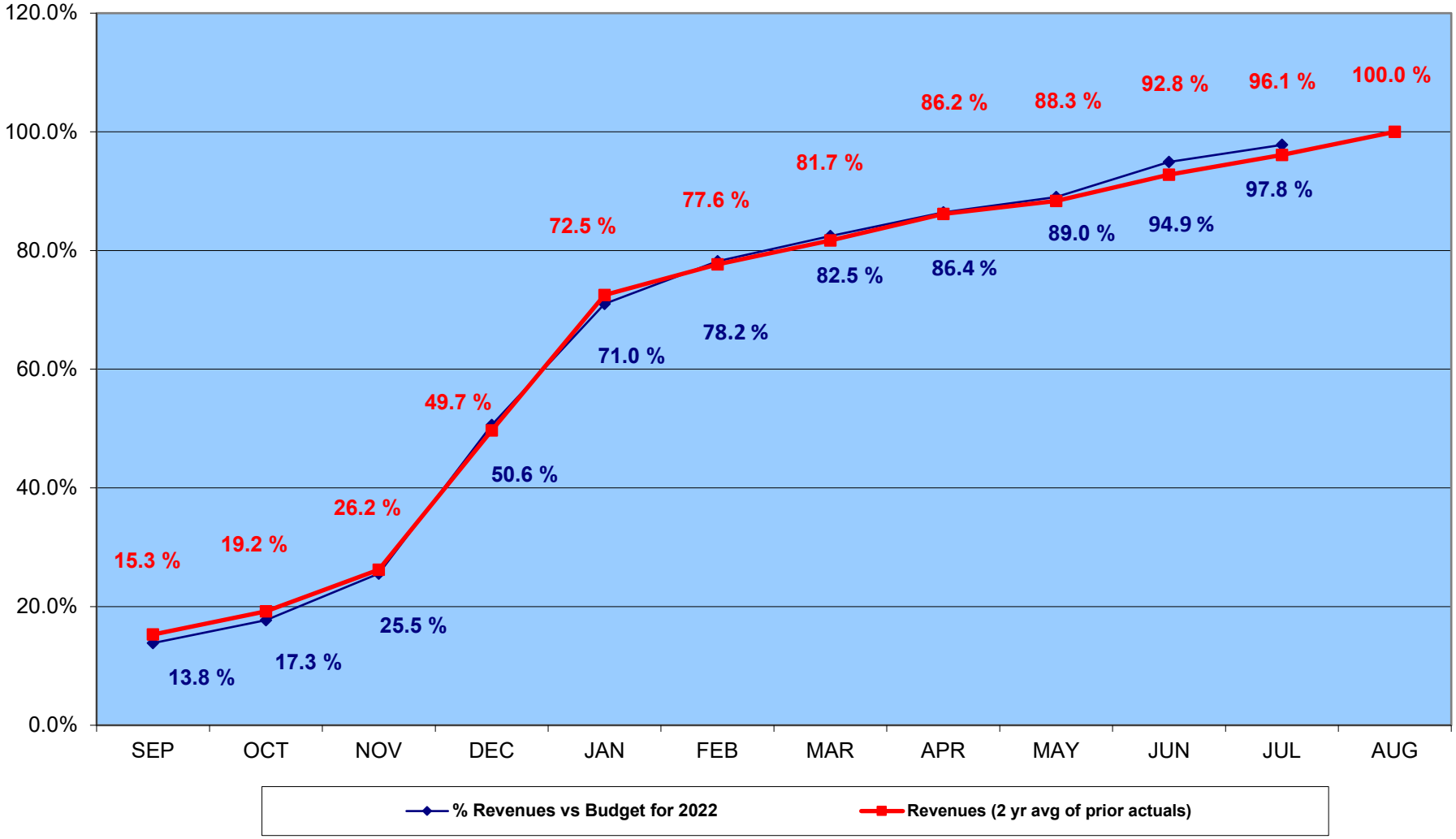


*Includes Cash and Investments.
Chart excludes cash balances for capital construction and debt service.
August includes Fall Tuition collections.

8/15/2022

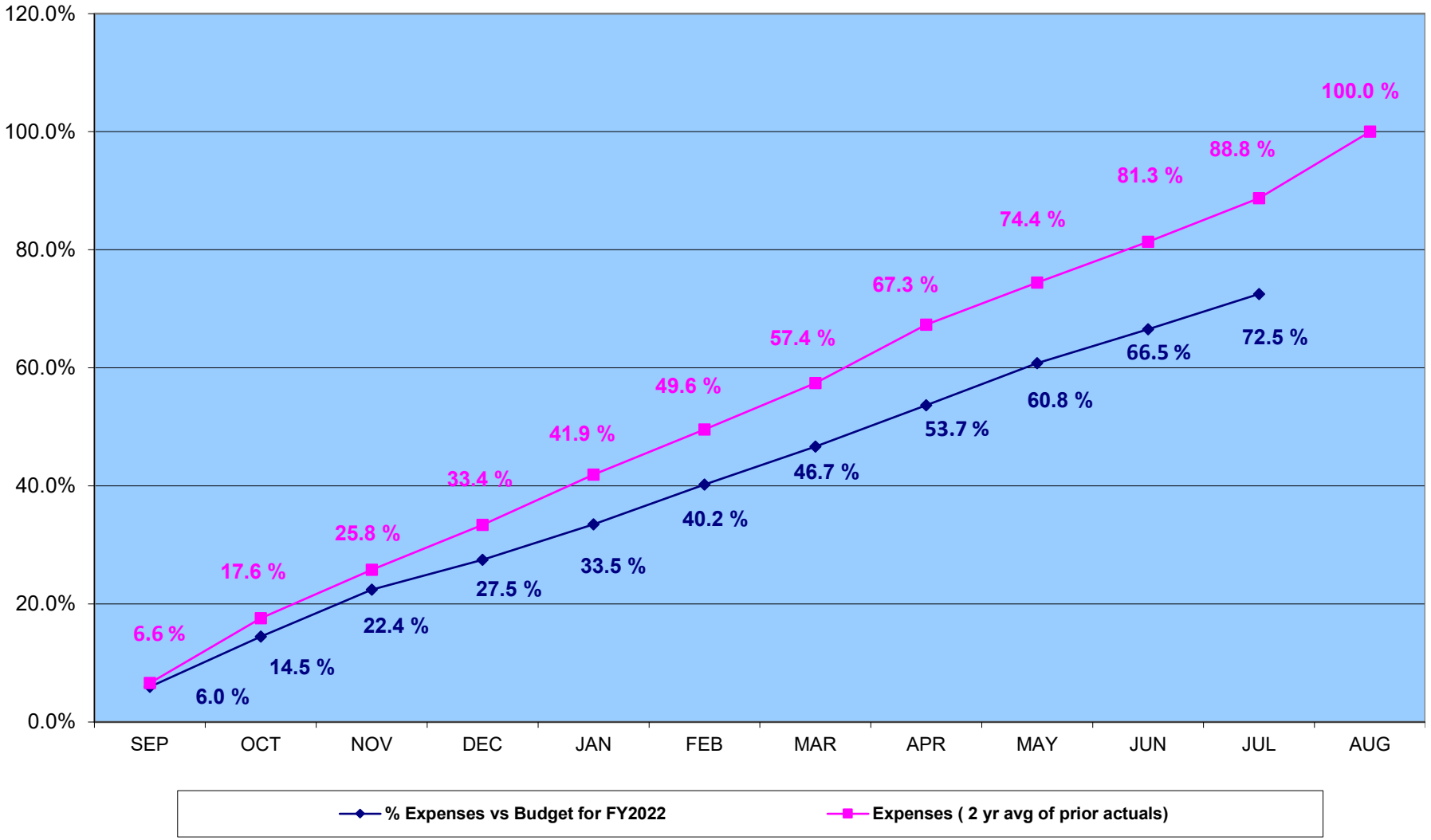
**Fund Balance Reserved excludes encumbrances and operating commitments.

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 2021 - 2022 ALL FUNDS ACTUALS VS BUDGET REPORT

JULY 2022 YEAR-TO-DATE

	Adjusted Budget 2021 - 2022 **(A)** (as of July 2022)		YTD Actual 07/31/2022		% of Budget (11th month / 91.7 % of Year) Unrestricted		Restricted	
	Unrestricted	Restricted	Unrestricted	Restricted	07/31/22	07/31/21	07/31/22	07/31/21
REVENUES								
Instruction and General	394,911,176	80,666,002	389,011,238	67,846,606	98.5%	100.1%	84.1%	111.1%
Public Service	952,048	-	679,877		71.4%	17.8%		
Scholarships and Fellowships	-	94,721,553		98,665,410			104.2%	91.7%
Auxiliary Enterprises	5,069,988	-	2,689,731		53.1%	35.0%		
Student Activity Fee	2,571,096	-	2,251,812		87.6%	88.6%		
Subtotal Current Funds	403,504,308	175,387,555	394,632,658	166,512,016	97.8%	98.8%	94.9%	98.4%
Capital Outlay	-	21,367,416		1,930,235			9.0%	93.9%
Renewals & Replacements	-	-						
Building	-	67,071,198		10,679,989			15.9%	115.6%
Furniture & Equipment	-	3,137,308						
Debt Services	-	75,044,988		75,588,957			100.7%	104.9%
Subtotal Plant Funds	-	166,620,910	-	88,199,181		0.0%	52.9%	99.5%
TOTAL REVENUES	**403,504,308**	**342,008,465**	**394,632,658**	**254,711,197**	**97.8%**	**98.8%**	**74.5%**	**99.2%**
BEGINNING FUND BALANCES (B)								
Instruction and General	126,112,003	848,381	126,112,003	848,381				
Public Service	-	-						
Scholarships and Fellowships	-	10,229,318		10,229,318				
Auxiliary Enterprises	3,200,000	-	3,200,000					
Student Activity Fee	2,871,393	-	2,871,393					
Subtotal Current Funds	132,183,396	11,077,699	132,183,396	11,077,699				
Capital Outlay	-	176,418,269		176,418,269				
Renewals & Replacements	-	-		-				
Building	-	48,408,764		48,408,764				
Furniture & Equipment	-	14,403,783		14,403,783				
Debt Services	-	14,861,212		14,861,212				
Subtotal Plant Funds	-	254,092,028	-	254,092,028				
TOTAL BEGINNING FUND BALANCES	**132,183,396**	**265,169,727**	**132,183,396**	**265,169,727**				
TOTAL AVAILABLE (Revenues + Beg. Fund Balance)								
Instruction and General	521,023,179	81,514,383	515,123,241	68,694,987				
Public Service	952,048	-	679,877	-				
Scholarships and Fellowships	-	104,950,871	-	108,894,728				
Auxiliary Enterprises	8,269,988	-	5,889,731	-				
Student Activity Fee	5,442,489	-	5,123,205	-				
Subtotal Current Funds	535,687,704	186,465,254	526,816,054	177,589,715				
Capital Outlay	-	197,785,685	-	178,348,504				
Renewals & Replacements	-	-	-	-				
Building	-	115,479,962	-	59,088,753				
Furniture & Equipment	-	17,541,091	-	14,403,783				
Debt Services	-	89,906,200	-	90,450,169				
Subtotal Plant Funds	-	420,712,938	-	342,291,209				
TOTAL AVAILABLE	**535,687,704**	**607,178,192**	**526,816,054**	**519,880,924**				

(A) Includes budget amendments #1 and #2.

(B) Beginning fund balance are audited ending FY20-21 fund balances. The fund balances include Board mandated 15% operating reserve, grants, construction, scholarships, & gifts funds.

ALAMO COLLEGES DISTRICT

FY 2021 - 2022 ALL FUNDS ACTUALS VS BUDGET REPORT

JULY 2022 YEAR-TO-DATE

	Adjusted Budget 2021 - 2022 (A) (as of July 2022)		YTD Actual 07/31/2022		% of Budget (11th month / 91.7 % of Year) Unrestricted		Restricted	
	Unrestricted	Restricted	Unrestricted	Restricted	07/31/22	07/31/21	07/31/22	07/31/21
EXPENDITURES								
Instruction and Genera	423,724,741	80,666,002	305,381,442	66,126,096	72.1%	76.8%	82.0%	110.7%
Public Service	1,542,255	-	1,223,064		79.3%	75.5%		
Scholarships and Fellowships	-	100,532,657		101,413,529			100.9%	86.6%
Auxiliary Enterprises	2,047,781	-	804,674		39.3%	50.4%		
Student Activity Fee	5,433,750	-	2,184,476		40.2%	26.8%		
Subtotal Current Funds	432,748,527	181,198,659	309,593,656	167,539,625	71.5%	76.1%	92.5%	94.5%
Capital Outlay	-	201,641,165		97,639,841			48.4%	66.9%
Renewals & Replacements	-	-						
Building	-	115,530,962		17,492,523			15.1%	93.2%
Furniture & Equipment	-	2,165,866		719,573				
Debt Services	-	85,021,374		47,822,320			56.2%	73.6%
Subtotal Plant Funds	-	404,359,367	-	163,674,257			40.5%	74.4%
TOTAL EXPENDITURES	**432,748,527**	**585,558,026**	**309,593,656**	**331,213,882**	**71.5%**	**76.1%**	**56.6%**	**81.4%**
TRANSFERS (IN) OUT								
Instruction and General			19,638,055					
Public Service								
Scholarships and Fellowships	5,811,104	(5,811,104)		(5,223,513)				
Auxiliary Enterprises	-	-						
Student Activity Fee	-	-						
Subtotal Current Funds	5,811,104	(5,811,104)	19,638,055	(5,223,513)				
Capital Outlay	3,855,480	(3,855,480)		-				
Renewals & Replacements	-	-						
Building	51,000	(51,000)		(5,035,982)				
Furniture & Equipment	-	-						
Debt Services	11,569,916	(11,569,916)		(9,378,560)				
Subtotal Plant Funds	15,476,396	(15,476,396)	-	(14,414,542)				
NET TRANSFERS	**21,287,500**	**(21,287,500)**	**19,638,055**	**(19,638,055)**				
TOTAL EXPENSE & TRANSFERS	**454,036,027**	**564,270,526**	**329,231,711**	**311,575,827**	**72.5%**	**76.8%**	**55.2%**	**80.9%**
ENDING FUND BALANCES								
Instruction and General	97,298,438	848,381	190,103,744	2,568,891				
Public Service	(590,207)	-	(543,187)	-				
Scholarships and Fellowships	(5,811,104)	10,229,318	-	12,704,712				
Auxiliary Enterprises	6,222,207	-	5,085,057	-				
Student Activity Fee	8,739	-	2,938,729	-				
Subtotal Current Funds	97,128,073	11,077,699	197,584,343	15,273,603				
Capital Outlay	(3,855,480)	-	-	80,708,663				
Renewals & Replacements	-	-	-	-				
Building	(51,000)	-	-	46,632,212				
Furniture & Equipment	-	15,375,225	-	13,684,210				
Debt Services	(11,569,916)	16,454,742	-	52,006,409				
Subtotal Plant Funds	(15,476,396)	31,829,967	-	193,031,494				
TOTAL ENDING FUND BALANCES	**81,651,677**	**42,907,666**	**197,584,343**	**208,305,097**				
TOTAL EXP, TRF & BALANCES	**535,687,704**	**607,178,192**	**526,816,054**	**519,880,924**				

(A) Includes ni budget amendments #1 and #2.

492

(1) Revenue Variance:

For the eleven month period ended July 31, 2022 operating revenue increased 3.7%, or $13.9 million to $394.6 million (first eleven months 2021: $380.7 million). The increase is attributed to tax revenues of $9.5 million above last year, other revenues of $5.6 million above last year, offset by lower tuition and fee revenues of $1.2 million. Other income includes funds reimbursed by federal government for lost income of $8.6 million.

a) Tax revenues for FY22 increased $9.5 million, or 5.1%, and stand at $196.9 million vs $187.4 million in the prior year. The budget for tax revenues for FY22 and FY21 stand at $195.0 million and $178.3 million, respectively. 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 $196 billion in 2022. For the past 5 years, net taxable value has grown over 5% 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.

b) Tuition & fees for FY22 through Summer enrollment decreased 1.1%, or $1.2 million, from FY21 amounts. FY22 revenues stand at $96.1 million, or 88.0% of the budget, vs. FY21 revenues of $97.3 million, or 90.5% of the budget. A strong fiscal year 2022 by Economic Workforce Development and CE with year-to-date revenues of $8.6 million, representing an increase of $2.5 million, or 41.7%, over the prior year, and a decline in exempt expenditures of $1.5 million, offset a $5.2 million decrease in regular tuition. The regular tuition drop is attributed to a decrease in headcounts and semester credit hours taken. Headcount enrollment for Summer 2022 decreased 5.2% or 1,298 students to 23,868. Summer semester hours decreased 5.7%, or 6,584, to 109,317 semester credit hours (As of 07/14/2022). Headcount enrollment for the Spring 2022 decreased 4.4% or 2,785 students. Spring semester credit hours dropped by a similar percentage, 4.2% or 17,216 semester credit hours. Headcount enrollment for the Fall 2021 decreased 6.6%, or 4,505, to 64,110 students, while semester credit hours taken dropped 7.8%, or 36,174 to 428,268 semester credit hours.

c) Funding from the State of Texas for the 2022 and 2023 biennium remained flat for all community colleges. However a change in the funding formula provides a slight increase for the Alamo Colleges District. State funding increased $1.6 million to $88.8 million budgeted in FY22. Actual State appropriations increased 1.8% in FY22, or $1.4 million, and stand at 90.8%, of both FY22 and FY21 budgets. As of this month the revenues are $80.6 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 2022 Annual Budget (FY22) 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 FY22.

b) Operating expenses for FY22 and FY21 for the same period stand at 72.5% and 76.8% of budget, respectively, reflecting a conservative approach to spending. Actual expenses for FY22 and FY21 are $329.2 million and $314.1 million.

(1) Revenue Variance:

The three main sources of revenues for operations (property taxes, tuition and fees and state appropriations) as % of budget are consistent with prior year and as planned in the FY20 amended budget. Tax and tuition revenues showed the most improvement.

a) Tax revenues for FY20 reflect an increase of 15.4% over FY19 amounts. Taxes for FY20 and FY19 stand at $100.2M and $86.8M on a budget of $175.6M and $164.4M, respectively. The projected ad valorem taxes increased significantly as the taxable assessed value of properties across Bexar County rose by nearly 6%. It is important to note, there was not a property tax rate increase requested for the FY 2019-2020 budget.

b) Tuition & fees for FY20 increased 14.2%, or $6.4M, over FY19 amounts. FY2020 revenues stand at $51.5M, or 47.3% of the budget, vs. FY2019 revenues of $45.1M, or 42.7% of the budget. The revenue increase is attributed to the tuition rate increases approved starting Spring 2019. Fall 2018 revenues reflect much lower previously approved tuition rates. There was also a slight increase in enrollments for Fall 2019.

c) Effective Spring 2019, tuition is $13 more per semester credit hour. Alamo Colleges District continues to offer the most economical college costs in our service area, keeping tuition and fees affordable and at reasonable levels while maintaining our focus on quality.

d) State appropriations increased 4.9% in FY20, or $1.6M, and stand at 40.8% and 40.4%, of FY20 and FY19 budgets, respectively. As of this month the revenues are $35.5M. State appropriations including state-paid benefits (group health & retirement) has a slight increase as compared to the prior year, as the 86th Texas Legislature passed the bi-annual General Appropriations Act for the upcoming two fiscal years, FY 2019-2020 and FY 2020-2021.

(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 FY20 and FY19 for the same period stand at 31.9% and 33.3% of budget, respectively. Actual expenses for FY20 and FY19 are $124.9M and $123.6M. Expenses reflect talent support that includes a new minimum living wage to provide greater economic security for the district’s lowest paid employees, plus a general wage increase of 3% and stipends to maintain market competitiveness in high-wage, high demand job programs.

4Discussion 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 September 13, 2022 and now presented to Board for approval on September 27, 2022.

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

Gary O'Bar, C.P.M. Digitally signed by Gary O'Bar, C.P.M. Date: 2022.08.26 10:16:28 -05'00'

Gary O'Bar, C.P.M.
Director, Purchasing & Contract Administration

Lisa Mazure, CPA
Associate Vice Chancellor for
Finance and Fiscal Services

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder Date: 2022.08.26 10:15:03 -05'00'

Dr. Diane E. Snyder, CPA
Vice Chancellor, Finance & Administration

Dr. Mike Flores
Chancellor

COOPERATIVE CONTRACT PURCHASES OVER $100,000						
Location	**Type of Funding**	**Description**	**Purpose/Why**	**COOP Admin Fee**	**Total Cost**	**Vendor/ Co-Op**
District Support Operations / DIS Director IT Services Office	Service Departments	Annual Renewal of Enterprise-Wide Microsoft Application Office Suite (Word, Excel, PowerPoint, Outlook, Access, Visio and Project) and access to the cloud-based Microsoft 365 Office Suite	To provide essential computer-based tools for students, faculty and staff.	$0.00	$425,873.24	JourneyEd.com, Inc. TIPS 180503
Northwest Vista College / Information Technology	Northwest Vista College Operating	Purchase of 500 Dell OptiPlex 5490 AIOs for general student classroom use and 25 Precision 5820 Tower Computers for Digital Video Production student programs	To replace outdated computers at Northwest Vista College that have reached end of life and no longer meet the District's IT security and operating technology standards.	$0.00	$511,975.00	Dell Marketing, LP DIR-TSO-3763
Northwest Vista College/College Services	Northwest Vista College Sherman American Rescue Plan Institutional Heating Ventilation Air Condition 2022	Remove and replace condenser tubes for 2 Centrifugal Chillers	To provide Preventive Maintenance on 2 Chillers at Northwest Vista College.	$0.00	$143,100.00	Trane Inc BuyBoard 631-20
Northwest Vista College/Library	Northwest Vista College Operating	Purchase of Shelving for Red Bud Library	New wood/metal shelving for Northwest Vista College for faculty, staff and student use.	$0.00	$173,126.63	SKG NCPA SMWVBE: WBE
Palo Alto College	Palo Alto College Manufacturing Building GO17	Purchase of workstations for Palo Alto College Multi-Purpose Building	New workstations for Palo Alto College Manufacturing Building for faculty, staff and student use.	$0.00	$604,948.51	Nelson Interiors Omnia# 191817 SMWVBE: SBE

Policy Review

Alamo Colleges District Board of Trustees
Committee of the Whole Meeting
September 13, 2022

Linda Boyer-Owens, SPHR, SHRM-SCP

Associate Vice Chancellor for Talent, Organization, and Strategic Innovation

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

Achieving the Dream LEADER COLLEGE OF DISTINCTION

Policies Recommended for Reapproval

A 5-year review of the following Board Policies has been completed in accordance with Policy B.5.2 Board Policies:

- **D.3.5 (Policy) Academic Freedom and Responsibilities**
- **D.3.3 (Policy) Employee Complaints**
- **D.4.9 (Policy) Conduct Constituting Moral Turpitude**
- **D.9.1 (Policy) Progressive Discipline**
- **D.10.2 (Policy) Separation from Employment**

No substantive policy changes are required or recommended.

A faculty multi-year contract option can align to each policy.

Recommended Policy Update:

D.3.5 (Policy) Academic Freedom and Responsibilities

D.3.5 (Policy) Academic Freedom and Responsibilities
Responsible Department: Vice Chancellor for Academic Success
Board Adoption: 4-28-09
Last Board Action: 4-28-09
Reviewed: 11-3-15, 9-27-22

All members of the faculty are entitled to academic freedom as defined in the 1940 Statement of Principles on Academic Freedom and Tenure formulated by the Association of American Colleges and the American Association of University Professors as revised by these associations in November 1989 and January 1990. The pertinent provisions of this statement are as follows:

1. Teachers are entitled to full freedom in research and in the publication of the results, subject to the adequate performance of their other academic duties; but research for pecuniary return should be based upon an understanding with the authorities for the institution.

2. Teachers are entitled to freedom in the classroom in discussing the subject, but they should be careful not to introduce into their teaching controversial matter which has no relation to their subject. Limitations of academic freedom because of religious or other aims of the institution should be clearly stated in writing at the time of the appointment.

College and university teachers are citizens, members of a learned profession, and officers of an educational institution. When they speak or write as citizens, they should be free from institutional censorship or discipline, but their special position in the community imposes special obligations. As scholars and educational officers, they should remember that the public may judge their profession and their institution by their utterances. Hence, they should at all times be accurate, should exercise appropriate restraint, should show respect for the opinions of others, and should make every effort to indicate that they are not speaking for the institution.

Recommended Policy Update:

D.3.3 (Policy) Employee Complaints

D.3.3 (Policy) Employee Complaints
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources, Legal~~
Board Adoption: 4-28-09
Last Board Action: 1-13-10
Last Amended: 11-9-16,
Reviewed: 9-27-22

The College District encourages fair, efficient, and equitable solutions for problems arising out of the employment relationship. The College District encourages informal resolution of employee concerns and complaints whenever possible. In the event an employee's complaint is not resolved informally, the employee may initiate the formal process described in D.3.3.1. The ~~Human Resources~~ Talent, Organization & Strategic Innovation ~~d~~Department shall maintain a formal grievance procedure, which includes a mediation option, to resolve employment disputes. The grievance procedure is available to all benefited, ~~-~~full-time, regular-status College District employees.

This ~~P~~policy and Procedure D.3.3.1, outlining the grievance procedure, shall be made available in the ~~Human Resources~~ Talent, Organization & Strategic Innovation ~~d~~Department, in each C~~c~~ollege President's office, and on the College District SharePoint site ~~-~~for employees~~website~~.

Retaliation Prohibited

The College District shall not tolerate any form of retaliation against a person for bringing a concern or complaint or for cooperating with or participating in the grievance process.

Recommended Policy Update:

D.4.9 (Policy) Conduct Constituting Moral Turpitude

D.4.9 (Policy) Conduct Constituting Moral Turpitude
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Board Adoption: 4-28-09
Last Board Action:
Amended: 1-13-10, 5-26-17
Reviewed: 9-27-22

Moral Turpitude

Alamo Colleges District employees shall not engage in conduct constituting moral turpitude. Moral turpitude is defined as conduct that is contrary to justice, honesty, or morality (*Black's Law Dictionary*, Abridged Eleventh ~~Seventh~~ Edition). Moral turpitude includes but is not limited to:

1. Dishonesty; fraud; deceit; theft; misrepresentation;

2 Deliberate violence;

3. Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;

4. Felony possession, transfer, sale, distribution, or conspiracy to possess, transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Texas Health and Safety Code;

5. Acts constituting public intoxication, operating a motor vehicle while under the influence of alcohol, or disorderly conduct, if any two or more acts are committed within any 12-month period;

6. Acts constituting abuse under the Texas Family Code; or

7. Acts constituting an offense against public administration under Title 8, Chapters 36-39, Texas Penal Code.

Notification

An employee who is arrested for, charged with, or convicted (to include probated sentences and deferred adjudication) of an offense involving moral turpitude shall notify the immediate supervisor within three business days of being arrested, charged, or convicted (see D.4.11).

Recommended Policy Update:

D.9.1 (Policy) Progressive Discipline

D.9.1 (Policy) Progressive Discipline

Responsible Department: Talent, Organization & Strategic Innovation
~~Human Resources~~ Board Adoption: 4-28-09
Last Board Action: 4-28-09
Last Amended: 1-13-10
Reviewed: 9-27-22

The goal of the College District's disciplinary program is to improve the employee's work performance and to ensure conformance with established work rules. It is, therefore, the philosophy of the College District that disciplinary action should be corrective, rather than punitive. Progressive discipline allows for employees to be informed of changes required for their performance or behaviors and to be provided with opportunities to correct those situations.

Probationary non-faculty employees may be subject to termination prior to the end of their 90-day probationary employment period without progressive discipline. With the exception of probationary non-faculty employees, the College District shall practice progressive discipline except where an employee commits an act for which an employee is subject to termination upon first offense (see ~~D.9.1.1,~~ D.9.1.2 and D.9.1.3).

The Chancellor shall develop and implement procedures for progressive discipline, which may include a separate list of infractions and resulting disciplinary actions for tenured and non-tenured faculty, administrators, and for professional, classified, and other employees.

Recommended Policy Update:

D.10.2 (Policy) Separation from Employment

D.10.2 (Policy) Separation from Employment

Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~

Board Adoption: 4-28-09
Last Board Action: 4-28-09
Last Amended: 11-14-16
Reviewed: 5-23-17, 9-27-22

Separation

Separation from College District employment may be voluntary or involuntary.

Voluntary

Voluntary separation occurs through the employee's resignation or retirement.

Involuntary

Involuntary separation occurs when the College District terminates the employee's assignment/employment for disciplinary or other reasons.

Nonrenewal

The nonrenewal of an employment contract is neither a resignation nor a termination.

APPENDIX
ALAMO
COLLEGES
DISTRICT
Malcolm Baldrige
National Quality Award
2018 Award Recipient
Achieving the Dream
LEADER
COLLEGE
OF DISTINCTION

Procedure Updates

For information only
No Board action is required

D.3.3.1 (Procedure) Employee Complaints

D.9.1.2 (Procedure) Progressive Discipline

D.9.1.3 (Procedure) Procedures for Termination of Non-Benefited Employees

D.10.2.1 (Procedure) Termination: Non-Contract Employee
D.10.2.2 (Procedure) Termination During Contract Term: Non-Tenured Employees
D.10.2.3 (Procedure) Nonrenewal: Non-Tenured Employees
D.10.2.4 (Procedure) Resignation from Alamo Colleges Employment
D.10.2.5 (Procedure) Termination: Tenured Faculty

Thank you.
ALAMO
COLLEGES
DISTRICT
Malcolm Baldrige
National Quality Award
2018 Award Recipient
Achieving the Dream
LEADER
COLLEGE
OF DISTINCTION

Discussion and Possible Action on Approval of Policy D.3.3 Employee Complaints

Presented to the Board acting as Committee of the Whole on September 13, 2022, and to the Board for approval on September 27, 2022**.**

MINUTE ORDER

"The Board of Trustees hereby approves Policy D.3.3 Employee Complaints as presented in the attachment."

PURPOSE

Conduct the periodic review of **Policy D.3.3 Employee Complaints**. Update the policy as necessary and confirm that the policy and a faculty multi-year contract option can align.

BACKGROUND

A periodic review of **D.3.3 Employee Complaints** has been completed by the Policy's Responsible Department and the Office of Legal Services to fulfill the five-year review requirements of **Policy B.5.2 Board Policies.**

- No substantive amendments to the Policy are required or recommended.
- Clarification that mediation is an option for resolution of employee complaints has been added.
- A faculty multi-year contract option can align to this Policy.

FOR INFORMATION ONLY

Procedure D.3.3.1 Employee Complaints was reviewed in conjunction with review of Policy D.3.3. The results of this review and updates made are **provided for information only. No action is required by the Board.**

- Substantive changes are made to align treatment of non-tenured and tenured faculty.
- A faculty multi-year contract option can align to this Procedure.

IMPLICATIONS

Financial:	None
Strategic Plan:	III. Performance Excellence
Talent & Organization:	Build talent and engage employees with a focus on learning, collaboration, and performance

ATTACHMENTS:

D.3.3 (Policy) Employee Complaints [*redline proposed version*]
D.3.3.1 (Procedure) Employee Complaints [*redline Update]*

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens
Date: 2022.09.09 14:13:53 -05'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Talent, Organization,
& Strategic Innovation

Dr. Mike Flores Date
Chancellor

ALAMO
COLLEGES
DISTRICT

D.3.3 (Policy) Employee Complaints
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources, Legal~~
Board Adoption: 4-28-09
Last Board Action: 1-13-10
Last Amended: 11-9-16,
Reviewed: 9-27-22

The College District encourages fair, efficient, and equitable solutions for problems arising out of the employment relationship. The College District encourages informal resolution of employee concerns and complaints whenever possible. In the event an employee's complaint is not resolved informally, the employee may initiate the formal process described in D.3.3.1. The ~~Human Resources~~ Talent, Organization & Strategic Innovation ~~d~~Department shall maintain a formal grievance procedure, which includes a mediation option, to resolve employment disputes. The grievance procedure is available to all benefited, ~~-~~full-time regular-status College District employees.

This P~~p~~olicy and Procedure D.3.3.1, outlining the grievance procedure, shall be made available in the ~~Human Resources~~ Talent, Organization & Strategic Innovation ~~d~~Department, in each C~~c~~ollege President's office, and on the College District SharePoint site ~~-~~for employees~~website~~.

Retaliation Prohibited

The College District shall not tolerate any form of retaliation against a person for bringing a concern or complaint or for cooperating with or participating in the grievance process.

Procedure D.3.3.1 Employee Complaints

Legal Reference - TACC Policy Reference Manual
DGBA(LEGAL) - Personnel-Management Relations: Employee Grievances

D.3.3.1 (Procedure) Employee Complaints
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.3.3 - Employee Complaints
Approved: 4-28-09
Last Amended: 2-10-15, 9-27-22

Purpose and Scope

The purpose of this procedure is to provide an orderly process for the prompt and equitable resolution of employee complaints pursuant to Policy D.3.3. This procedure applies to all benefited, regular-status, full-time College District employees.

Human Resources

In this procedure "TOSI ~~Human Resources~~" means the Associate Vice Chancellor for Talent, Organization & Strategic Innovation ~~Human Resources~~ or designee ~~nee, or the Employment/Employee Relations Manager ("E/ER Manager") or designee,~~ unless otherwise specified.

General Provisions

The College District intends that, whenever possible, complaints be resolved at the supervisory level closest to the situation. The College District encourages employees to discuss their concerns and complaints through informal conferences with their supervisor or other appropriate administrator. Even after initiating the grievance process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a grievance at any time.

In this procedure “grievance” means a written expression of dissatisfaction with the terms and conditions of work. For ~~the purpose of~~ this procedure, the terms "complaint" and "grievance" are the same and can be used interchangeably. A grievance under this procedure must clearly identify an issue regarding:

1. An employee's compensation for number of hours worked and overtime hours or pay, and pay deductions;
2. Conditions of work ~~other than dismissal and nonrenewal of contract employees~~;
3. ~~Specific unlawful discrimination in employment decisions based on the employee's~~ race, ~~y~~race, ~~color, religion, gender, national origin, age, disability or veteran status, genetic information, sexual orientation~~; and
4. Specific adverse personnel actions based on the employee's good faith report to an appropriate law enforcement authority of a violation of a law by the College District or a College District employee. These are often called" whistleblower complaints" (see D.3.2 and D.3.2.2).

The complaint may not involve a challenge to an existing policy.

This procedure does not apply when there is no law providing the right to grieve, or to situations for which the College District has established a separate internal appeal process. These situations include but are not limited to:

1. Violations of Title IX/VII/ADA/504 (see H.1.1). Specific unlawful discrimination in employment decisions based on the employee's race, color, sex, pregnancy, religion, creed, national origin (including ancestry), citizenship status, physical or mental disability, age, marital status, sexual orientation, gender, transgender status, gender identity, gender expression, veteran or military status (including special disabled veteran, Vietnam-era veteran, or recently separated veteran), predisposing genetic characteristics, domestic violence victim status, any other protected category under applicable local, state or federal law, or persons who have opposed discrimination or participated in any complaint process on campus or before a government agency
2. ~~Termination of tenured faculty and other term contract employees during the contract term (see D.10.2.2 and D.10.2.5).~~
3. ~~Nonrenewal of non-tenured term contract employees (see D.10.2.3).~~
4. Salary placement or pay grade classification or reclassification as the result of a compensation study (appeals procedures for compensation study implementations may var~~y,~~ and will be announced in conjunction with the applicable implementation).
5. ~~Complaints against a College District commissioned peace officer who is an employee of the College District related to conduct within the course and scope of his/her duties (contact the College District Police Department).~~
6. Harassment, including sexual harassment (see H.1.2).
7. Retaliation not covered by whistleblower laws (see D.3.2 and D.3.2.1).
8. Performance evaluations (see D.7.1 and D.7.1.1).

Personal problems, personality conflicts, or similar matters between employees will be addressed by appropriate administrative personnel rather than through the grievance procedure.

Complaints arising out of any event or a series of related events shall be addressed in one complaint. Employees shall not bring separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint unless deemed appropriate by TOSI ~~Human Resources~~.

When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the College District may consolidate the complaints.

The process described in this procedure does not create new or additional rights beyond those granted by law or policy, nor does the process require a full evidentiary hearing or "mini-trial" at any level.

Freedom from Retaliation

The College District shall not tolerate any form of retaliation against a person for bringing a concern or complaint ("grievant") or for cooperating with or participating in the grievance process ("participant"). The College District reserves the right to decline to indemnify or defend any employee who retaliates against another person in violation of this procedure. In the event an

employee perceives retaliatory behavior, the employee, whether the grievant, participant, or observer, shall notify TOSI ~~Human Resources~~ immediately.

However, nothing in this procedure limits or delays the College District's right to take appropriate disciplinary actions, up to and including termination, when an employee's behavior warrants the action. Such action will not be stayed or put aside as a result of the employee filing a complaint.

Retaliatory behavior against a grievant or a participant (for example, a witness who is interviewed~~, or someone present at a grievance meeting to provide "moral support" to the employee filing the grievance~~) may include, but is not limited to, the following actions based on the filing of a complaint or participating in or cooperating with the grievance process: creating a hostile work environment; making false, malicious or damaging comments about the grievant or participant; taking adverse personnel action against the grievant or participant; or threatening or intimidating the grievant or participant.

Representatives

The employee may designate a representative through written notice to the College District at any level of this process by submitting a completed Designation of Representative Form to ~~–~~TOSI ~~Human Resources~~.

"Representative" means any person who or an organization that does not claim the right to strike and is designated by the employee to represent him/her in the grievance process.

If the employee designates legal representation with fewer than three days' notice to the College District before a scheduled conference or hearing, the College District may reschedule the conference or hearing to a later date in order to include the College District's counsel without forfeit of the conference or hearing because of timeliness. A College District employee, if named as the designated representative, shall be allowed to participate in the proceedings only if that employee is on approved vacation or personal leave, on approved leave without pay, or if the proceedings take place outside of the employee's duty hours.

Whistleblower Complaints

Employees shall file "whistleblower complaints" (for adverse personnel actions based on the employee's good faith report to an appropriate law enforcement authority of a violation of a law by the College District or a College District employee) within the time specified by law. Such complaints shall first be filed in accordance with *Level Three*. Time lines for the employee and the College District set out in this procedure may be shortened to allow the Board to make a final decision within 60 days of when the employee files the complaint (see D.3.2.2).

Forms and Responses

All forms required for the grievance process are available in the TOSI ~~Human Resources~~ office and are posted on the HR SharePoint Site for employees. The grievant shall submit the appropriate form~~s~~ at each level of the grievance process~~,~~ and shall attach copies of any documents that support

the complaint or appeal at the time of filing. If the employee does not have copies of these documents at the time of filing, they should be described in the complaint and presented to the hearing officer at least 3 business days before the hearing for distribution to all parties to the hearing as "new evidence" up to and including Level Three (see *New Evidence*).

"Response" means a written communication to the employee from the appropriate supervisory level. Hearing officers shall email ~~forward~~ all responses to TOSI ~~Human Resources~~ for review. Human Resources shall send all responses and notices to the employee's email address of record ~~by certified U.S. Mail~~. As long as the grievance is pending, the employee who files a complaint ~~grievance~~ agrees to, and shall accept, ~~certified~~ email concerning the grievance~~mail from the College District. Responses are timely filed if they are postmarked by U.S. Mail on or before the deadline~~.

As a condition of filing a grievance, an employee shall provide an email address of record for complaints ~~grievance requests~~ to be processed under this procedure.

Timelines

"Days" means College District business days unless specified otherwise. In calculating time-lines under this procedure, the day a document is filed is "day zero," and all deadlines are determined by counting the following day as "day one."

The timelines set forth at each level are maximums and, whenever possible, the decision maker should render a decision or resolution within a shorter period of time. Both the College District and the employee including the employee's representative shall strictly follow all time limits unless these are modified upon mutual written consent of the employee and TOSI ~~Human Resources~~ before the original time limit has expired. Time limits may be extended for circumstances such as unavailability of key personnel due to leave, absence or emergency closures, holidays, or semester breaks. When a mutual agreement cannot be reached, the Chancellor or designee may extend the time limits. In the event that verbal notice of such extension is the only practicable way to notify the employee of the extension, TOSI ~~Human Resources~~ shall send a written confirmation of the verbal notice to the employee as soon after giving verbal notice as practicable.

If a complaint form or appeal request is not timely filed, the complaint may be dismissed, on ~~written~~ email notice from TOSI ~~Human Resources~~ to the employee's email ~~sent by certified U.S. Mail to the employee's mailing~~ address of record, at any point during the complaint ~~grievance~~ process. Within 10 days after receiving notice of the dismissal, the employee may appeal the dismissal by submitting a completed Timeliness Appeal Form to TOSI~~Human Resources~~, starting at the level at which the complaint was dismissed. The employee shall limit the grounds for appeal to the issue of timeliness.

The College District shall make every practicable attempt to process grievances timely. Should it fail to do so, however, its untimeliness shall not constitute a violation of the employee's rights unless the action in question occurs more than 10 days after the time when, under this procedure and Policy D.3.3, it should have occurred. By filing a grievance, a grievant accepts that the College

District's failure to process the grievance timely cannot be used against the College District to resolve any ultimate matter of fact.

At Levels One, Two, and Three of the complaint process, if a decision or resolution has not been rendered within the allotted timeline, an employee may appeal to the next level of the complaint process.

A complaint shall be considered withdrawn if the grievant fails to pursue the complaint within the timelines specified in this procedure or agreed to by all parties.

The employee shall timely submit all complaints and appeals under this procedure in writing by email to TOSI ~~Human Resources~~ INSERT EMAIL ADDRESS HR SERVICE CENTER, using the approved Grievance Request and Appeal forms ~~by hand-delivery or U.S. Mail. Hand-delivered filings are timely if received by Human Resources by the close of business on the deadline. Mail filings are timely if they are postmarked by U.S. Mail~~ on or before the deadline.

New Evidence

Either party may add new evidence at Levels Two and Three, provided the following conditions are met: (1) the party introducing the new evidence identifies it as "New Evidence," and (2) the party introducing the evidence introduces it no later than three business days prior to the conference with the appropriate hearing officer.

Costs Incurred

Each party shall pay its own costs incurred in the course of processing the ~~complaint grievance~~. The same rules shall apply as under the Texas Public Information Act for information requested from the College District by the employee or the employee's designated representative. Those rules can be found at 1 Texas Administrative Code Part 5 C., ~~http://info.sos.state.tx.us/pls/pub/readtac$ext.ViewTAC?tac_view=4&ti=1&pt=5&ch=111.~~

Withdrawal of Grievance

The employee may withdraw the grievance at any point in the process by: (1) not filing a timely appeal to TOSI ~~Human Resources~~ for the next level hearing, or (2) providing written notification to TOSI ~~Human Resources~~ saying he/she wishes to withdraw the grievance. TOSI ~~Human Resources~~ shall confirm closure of the complaint by ~~certified U.S. Mail to the employee's address of record~~ email to the email address of record.

Informal Resolution

An employee wishing to initiate the grievance process shall request an informal resolution conference by submitting a completed Informal Resolution Conference Request form to TOSI ~~Human Resources~~ within 30 ~~90~~ calendar days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

The grievant shall be released from regular duties to attend scheduled conferences and shall suffer no loss of pay or other benefits. However, in no instance shall regular classroom instruction be interrupted.

TOSI ~~Human Resources~~ shall review the form. TOSI ~~Human Resources~~ may reject or return a form on the grounds that it does not identify a valid dispute for which this procedure applies or because no requested remedy has been identified. If TOSI ~~Human Resources~~ determines that the form identifies a valid dispute for which this procedure applies and a requested remedy has been identified, within five days after receiving the form TOSI ~~Human Resources~~ shall designate the informal resolution hearing officer ("hearing officer" means the supervisor or administrator designated to review the complaint, and to meet with and provide a response to the grievant) and send the form to the informal resolution hearing officer. The informal resolution hearing officer will normally be the employee's immediate supervisor~~,~~ but may be the next managerial level closest to the situation.

Within three days after receiving the form from TOSI~~Human Resources~~, the informal resolution hearing officer shall send a copy of the form to the college President, or if the employee is a district services employee, to the appropriate Vice Chancellor or the Chancellor.

Within five days after receiving the form, the informal resolution hearing officer shall meet with the employee, and within five days after the meeting shall send a written response to TOSI~~Human Resources~~, with copies to the college President, Vice Chancellor, or Chancellor, as appropriate. Human Resources shall send the response to the employee within five days after receiving the response. By agreement with the employee and TOSI , the Informal Resolution conference may be combined with the Level One appeal and hearing if the supervisor at both stages is the same.

Conference with TOSI ~~Human Resources~~

If the complaint was not resolved as a result of the informal resolution conference, within 10 days after receiving the informal resolution conference response from TOSI~~Human Resources~~, the employee may request a conference with TOSI ~~the E/ER Manager or designee~~. The TOSI ~~E/ER Manager or~~ designee shall review the employee's concerns. After consultation with the college President or designee, or if the employee is a district services employee, the appropriate Vice Chancellor/designee or the Chancellor/designee, the TOSI designee ~~E/ER Manager~~ shall provide guidance to the employee on how to proceed, whether through the next level of the grievance process or referral for mediation.

Mediation

The employee may request mediation when the employee does not accept the resolution provided at level 2, and the employee is grieving termination of employment. If these two conditions exist and ~~When~~ both the College District and the employee agree that meeting ~~face-to-face~~ with the help of an experienced mediator, at no cost to the employee, may help resolve issues presented in the grievance, mediation may be used to resolve the employee complaint instead of further levels of the grievance process.~~at any point in the grievance process~~. The College District shall incur ordinary

costs associated with the mediation, including the cost of mediator services and the meeting location.

~~Once the employee and the College District have signed an agreement to mediate the dispute underlying the grievance, and as long as both sides are actively involved in trying to reach a resolution through mediation, all filing and action deadlines shall be put into suspense. If the mediation process does not result in an agreement, then the employee may resume the grievance process at the same step where he/she left it before agreeing to mediate the dispute. The business day following the mediation shall resume the filing "days."~~

To start the mediation process, either the employee or the ~~E/ER Manager~~TOSI designee may request mediation. The ~~E/ER Manager~~ TOSI designee, in consultation with the Associate Vice Chancellor for Talent, Organization & Strategic Innovation~~Human Resources~~ and General Counsel, will coordinate the mediation process. The employee and the College District shall jointly select the mediator ~~from the list of certified mediators posted at http://www.alamo.edu/district/legal/mediation.htm~~.

The mediator serves as a neutral facilitator in the negotiation between the parties, helping them to develop a mutually acceptable resolution of the dispute. Mediation is intended to help reconcile the parties in conflict, not to perform an investigation or arrive at a "verdict" or assign blame. Mediation may continue as long as both parties think that progress is being made but no longer than 60 days. If progress seems unlikely, the mediator may declare an impasse at any point and call the proceedings to a close. If the mediation is unsuccessful, then the grievance process may resume or the employee may withdraw the grievance. Regardless of the outcome, the mediator shall report the results of the mediation to the ~~E/ER Manager~~ TOSI designee, while preserving the legal confidentiality of the mediation session.

~~If the mediation helps the parties to reach an agreement, then the employee may withdraw the complaint, concluding the grievance. All records of the mediation shall be kept as confidential documents in the Office of Legal Affairs.~~

Level One

If the informal level ~~or mediation~~ fails to resolve the complaint, the employee may initiate the formal grievance process by submitting a completed Level One Appeal form and any supporting documentation to Human Resources within 10 days after the conference with the HR ~~E/ER Manager/~~designee ~~or the mediation conference~~. TOSI ~~Human Resources~~ shall use all forms and documentation submitted to track and document the progress and resolution of the complaint.

Within five days after receiving the form, the ~~E/ER manager~~TOSI designee or designee shall designate the Level One and Level Two hearing officers, notify the hearing officers, send the form to the Level One hearing officer, and follow the process beginning with "*Level One*" in this procedure.

The Level One hearing officer shall be at least one managerial level above the informal resolution hearing officer.

The Level One hearing officer shall review the employee's complaint and hold a conference with the employee within five days of receiving the Level One Appeal form~~,~~ and shall provide a written response to Human Resources within 10 days after receiving the form. ~~Human Resources~~TOSI shall send the response to the employee within five days after receiving the response.

Level Two

If the Level One response does not resolve the grievance, the employee may request a conference with the Level Two hearing officer to appeal the Level One decision by submitting a completed Level Two Appeal form and any supporting documentation to ~~Human Resource~~TOSI s within 10 days after receiving the Level One response. TOSI ~~Human Resources~~ shall send the form to the Level Two hearing officer within five days after receiving the form. The employee shall identify any new evidence to be considered at this level as "New Evidence" and shall submit the evidence to the Level Two hearing officer no less than three days prior to the conference.

The Level Two hearing officer shall hold a conference with the employee within five days after receiving the form~~,~~ and shall provide a written response to TOSI ~~Human Resources~~ within five days after the conference. TOSI ~~Human Resources~~ shall send the response to the employee within five days after receiving the response.

Level Three

If the Level Two response does not resolve the grievance, the employee may request a conference with the Chancellor or designee by submitting a completed Level Three Appeal form to ~~Human Resources~~TOSI within 10 days after receiving the Level Two response. ~~Human Resources~~TOSI shall send the completed form to the Chancellor or designee within five days after receiving the form. The employee shall identify any new evidence to be considered at this level as "New Evidence" and shall submit the evidence to the Chancellor or designee no less than three days prior to the conference.

The Chancellor or designee shall review the complaint and hold a conference with the grievant within 10 days after receiving the Level Three Appeal form. The Chancellor or designee shall have 10 days following the conference to provide a written response to ~~Human Resources~~TOSI. TOSI ~~Human Resources~~ shall send the response to the employee within five days after receiving the response.

Level Four

If the Level Three response does not resolve the grievance, the employee may appeal the decision to the Board by submitting a completed Level Four Appeal form to ~~Human Resources~~TOSI within 10 days after receiving the Level Three response.

Within 15 days of receiving the completed form ~~Human Resources~~TOSI shall inform the employee in writing of the date, time, and place of the Regular Board M~~m~~eeting at which the complaint will be on the agenda for presentation to the Board.

The Associate Vice Chancellor for Talent, Organization & Strategic Innovation or ~~HR~~TOSI designee shall provide the Board with copies of the complaint form, all responses, all appeal requests, and all written documentation previously submitted by the employee and the administration. The Board shall consider only those issues and documents presented at the preceding levels and identified in the appeal request.

The Board Chairperson or designee may set reasonable time limits and guidelines for the presentation. The Board shall hear the complaint and may request that the administration explain its previous decisions. The Board shall hear the complaint in executive (closed) session unless the employee requests that the complaint be heard in open session.

In addition to any other record of the Board meeting required by law, the Board may ~~shall~~ prepare a separate record of the Level Four presentation. The Level Four presentation, including the presentation by the employee or the employee's designated representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. The Board may deliberate in Executive Session without the presence of the parties if the complaint is heard in Executive Session. It may give notice of its decision during the Regular Board Meeting in open session or ~~orally or in writing~~ at ~~any time up to and including~~ the next regular Board meeting. The Board shall be the final authority in ~~grievable~~ matters grieved.

If for any reason the Board fails to reach a decision regarding the complaint by the end of the next regular meeting, the lack of a response by the Board upholds the Level Three administrative decision ~~at Level Three~~.

Records

All forms, documents, correspondence and recommendations, and all video, audio, and written records of proceedings pertaining to the complaint and appeals, if any, shall remain the property of the College District and shall be maintained in the TOSI ~~Human Resources~~ file for the applicable retention period.

Notice to Employees

Employees are informed of this procedure Policy D.3.3 by its posting on the Alamo Colleges District Website Board Policies and Procedures page. ~~Human Resources shall inform employees of this procedure and Policy D.3.3.~~

D.3.3.1 (Procedure) Employee Complaints
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.3.3 - Employee Complaints
Approved: 4-28-09
Last Amended: 2-10-15, 9-27-22

Legal Reference - TACC Policy Reference Manual
DGBA(LEGAL) - Personnel-Management Relations: Employee Grievances

Discussion and Possible Action on Approval of Policy D.3.5 Academic Freedom and Responsibilities

Presented to the Board acting as Committee of the Whole on September 13, 2022, and to the Board for approval on September 27, 2022.

MINUTE ORDER

"The Board of Trustees hereby approves Policy D.3.5 Academic Freedom and Responsibilities as presented in the attachment."

PURPOSE

Conduct the periodic review of **Policy D.3.5 Academic Freedom and Responsibilities.** Update the policy as necessary and confirm that the policy and a faculty multi-year contract option can align.

BACKGROUND

A periodic review of Policy **D.3.5 Academic Freedom and Responsibilities** has been completed by the Responsible Department and the Office of Legal Services to fulfill the five-year review requirements of **Policy B.5.2 Board Policies.**

- No substantive amendments to the Policy are required or recommended.
- One Punctuation mark has been corrected.
- A faculty multi-year contract option can align to this Policy.

IMPLICATIONS

Financial:	None
Strategic Plan:	III. Performance Excellence
Talent & Organization:	Build talent and engage employees with a focus on learning, collaboration, and performance
ATTACHMENTS:	D.3.5 Academic Freedom and Responsibilities [*redline proposed version*]

George Railey Digitally signed by George Railey Date: 2022.09.07 08:17:14 -05'00'

Dr. George Railey Date
Vice Chancellor for Academic Success

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens Date: 2022.09.06 17:30:38 -05'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Talent, Organization, & Strategic Innovation

Dr. Mike Flores Date
Chancellor

D.3.5 (Policy) Academic Freedom and Responsibilities
Responsible Department: Vice Chancellor for Academic Success
Board Adoption: 4-28-09
Last Board Action: 4-28-09
Reviewed: 11-3-15, 9-27-22

All members of the faculty are entitled to academic freedom as defined in the 1940 Statement of Principles on Academic Freedom and Tenure formulated by the Association of American Colleges and the American Association of University Professors as revised by these associations in November 1989 and January 1990. The pertinent provisions of this statement are as follows:

1. Teachers are entitled to full freedom in research and in the publication of the results, subject to the adequate performance of their other academic duties; but research for pecuniary return should be based upon an understanding with the authorities for the institution.

2. Teachers are entitled to freedom in the classroom in discussing the subject, but they should be careful not to introduce into their teaching controversial matter which has no relation to their subject. Limitations of academic freedom because of religious or other aims of the institution should be clearly stated in writing at the time of the appointment.

College and university teachers are citizens, members of a learned profession, and officers of an educational institution. When they speak or write as citizens, they should be free from institutional censorship or discipline, but their special position in the community imposes special obligations. As scholars and educational officers, they should remember that the public may judge their profession and their institution by their utterances. Hence, they should at all times be accurate, should exercise appropriate restraint, should show respect for the opinions of others, and should make every effort to indicate that they are not speaking for the institution.

Discussion and Possible Action on Approval of Policy D.4.9 Conduct Constituting Moral Turpitude

Presented to the Board acting as Committee of the Whole on September 13, 2022, and to the Board for approval on September 27, 2022**.**

MINUTE ORDER

"The Board of Trustees hereby approves Policy D.4.9 Conduct Constituting Moral Turpitude as presented in the attachment."

PURPOSE

- Conduct the periodic review of **Policy D.4.9 Conduct Constituting Moral Turpitude**. Update the policy as necessary and confirm that the policy and a faculty multi-year contract option will align.

BACKGROUND

A periodic review of **Policy D.4.9 Conduct Constituting Moral Turpitude** has been completed by the Responsible Department and the Office of Legal Services to fulfill the five-year review requirements of **Policy B.5.2 Board Policies**.

- No substantive amendments to the Policy are required or recommended.
- A department name and the edition of Black's Law Dictionary have been updated.
- **Policy D.4.9 Conduct Constituting Moral Turpitude** will align with a multi-year contract option for faculty.

IMPLICATIONS

Financial:	None
Strategic Plan:	III. Performance Excellence
Talent & Organization:	Build talent and engage employees with a focus on learning, collaboration, and performance

ATTACHMENTS: D.4.9 (Policy) Conduct Constituting Moral Turpitude [*redline proposed version*]

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens Date: 2022.09.06 10:22:48 -05'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Talent, Organization, & Strategic Innovation

Dr. Mike Flores Date
Chancellor

D.4.9 (Policy) Conduct Constituting Moral Turpitude
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Board Adoption: 4-28-09
Last Board Action:
Amended: 1-13-10, 5-26-17
Reviewed: 9-27-22

Moral Turpitude

Alamo Colleges District employees shall not engage in conduct constituting moral turpitude. Moral turpitude is defined as conduct that is contrary to justice, honesty, or morality (*Black's Law Dictionary*, Abridged Eleventh ~~Seventh~~ Edition). Moral turpitude includes but is not limited to:

1. Dishonesty; fraud; deceit; theft; misrepresentation;

2 Deliberate violence;

3. Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;

4. Felony possession, transfer, sale, distribution, or conspiracy to possess, transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Texas Health and Safety Code;

5. Acts constituting public intoxication, operating a motor vehicle while under the influence of alcohol, or disorderly conduct, if any two or more acts are committed within any 12-month period;

6. Acts constituting abuse under the Texas Family Code; or

7. Acts constituting an offense against public administration under Title 8, Chapters 36-39, Texas Penal Code.

Notification

An employee who is arrested for, charged with, or convicted (to include probated sentences and deferred adjudication) of an offense involving moral turpitude shall notify the immediate supervisor within three business days of being arrested, charged, or convicted (see D.4.11).

Discussion and Possible Action on Approval of Policy D.9.1 Progressive Discipline

Presented to the Board acting as Committee of the Whole on September 13, 2022, and to the Board for approval on September 27, 2022**.**

MINUTE ORDER

"The Board of Trustees hereby approves Policy D.9.1 Progressive Discipline as presented in the attachment."

PURPOSE

Conduct the periodic review of **D.9.1 Progressive Discipline.** Update the policy as necessary and confirm that the policy and a faculty multi-year contract option can align.

BACKGROUND

A review of D.9.1 Progressive Discipline has been completed by the Policy's Responsible Department and the Office of Legal Services to fulfill the five-year review requirements of **Policy B.5.2 Board Policies**.

- No substantive amendments to the Policy are required or recommended.
- A faculty multi-year contract option can align to this Policy.

FOR INFORMATION ONLY

The three procedures that support D.9.1 were reviewed with the policy. **Procedure updates have been made and are provided here for information only. No further action is required by the Board of Trustees**.

Procedure D.9.1.1 Progressive Discipline: Non-Tenured Employees

- Procedure D.9.1.1 is retired.
- The content of D.9.1.1 is completely incorporated into D.9.1.2 to provide a single, consistent procedure and consistent treatment for all employees.

Procedure D.9.1.2 Progressive Discipline: Tenured Faculty

- Non-substantive changes have been made to consolidate and align the disciplinary violation levels for all employees with the levels currently established for tenured faculty.
- Procedure D.9.1.2 will be renamed **Progressive Discipline** and will be applicable to all employees.
- A faculty multi-year contract option can align to this updated procedure.

Procedure D.9.1.3 Procedures for Termination of Non-Benefited Employees

- No substantive changes have been made.

IMPLICATIONS

Financial:	None
Strategic Plan:	III. Performance Excellence
Talent & Organization:	Build talent and engage employees with a focus on learning, collaboration, and performance

ATTACHMENTS:

D.9.1.2 (Procedure) Progressive Discipline [*clean updated version*]
D.9.1.2 (Procedure) Progressive Discipline [*redline updated version*]
D.9.1.3(Procedure) Procedures for Termination of Non-Benefited Employees [*redline updated version*]

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens
Date: 2022.09.09 14:16:52 -05'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Talent, Organization, & Strategic Innovation

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

D.9.1 (Policy) Progressive Discipline

Responsible Department: Talent, Organization & Strategic Innovation
~~Human Resources~~ Board Adoption: 4-28-09
Last Board Action: 4-28-09
Last Amended: 1-13-10
Reviewed: 9-27-22

The goal of the College District's disciplinary program is to improve the employee's work performance and to ensure conformance with established work rules. It is, therefore, the philosophy of the College District that disciplinary action should be corrective, rather than punitive. Progressive discipline allows for employees to be informed of changes required for their performance or behaviors and to be provided with opportunities to correct those situations.

Probationary non-faculty employees may be subject to termination prior to the end of their 90-day probationary employment period without progressive discipline. With the exception of probationary non-faculty employees, the College District shall practice progressive discipline except where an employee commits an act for which an employee is subject to termination upon first offense (see ~~D.9.1.1~~, D.9.1.2 and D.9.1.3).

The Chancellor shall develop and implement procedures for progressive discipline, which may include a separate list of infractions and resulting disciplinary actions for tenured and non-tenured faculty, administrators, and for professional, classified, and other employees.

~~Procedure D.9.1.1 Progressive Discipline: Non-Tenured Employees~~

D.9.1.2 (Procedure) Progressive Discipline~~: Tenured Faculty~~
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.9.1 - Progressive Discipline
Approved: 8-26-11
Last Amended: ~~2-10-15~~9-27-22

This procedure applies to all full-time regular status employees.~~tenured facultyProcedure D.9.1.1 applies to non-tenured faculty.~~ On September 27, 2022 Procedure D.9.1.1 was consolidated into this procedure to establish one consistent standard of progressive discipline or all employees.

Guiding Principles

The Chancellor is authorized to develop and implement procedures for employee progressive discipline (see D.9.1).

The intent of progressive discipline is to communicate the need to modify unacceptable behavior which is inappropriate, unproductive, disruptive or otherwise problematic to the goals of the College District~~Alamo Colleges~~. The development and communication of this procedure serves the following purposes:

1. For the ORGANIZATION: To provide employees with the opportunity to improve performance and conduct, with knowledge that subsequent violations may necessitate more severe penalties and/or consequences.
2. For MANAGERS/SUPERVISORS (INCLUDING CHAIRS AND DEANS): To create a framework to administer appropriate, fair and consistent corrective actions to employees~~tenured faculty~~.
3. For ALL EMPLOYEES~~TENURED FACULTY~~: To set the standard of conduct expected by the College District and the consequences of problematic behaviors.
4. For TOSI (Talent, Organization & Strategic Innovation)~~HUMAN RESOURCES~~: To promote communication with TOSI ~~Human Resources~~ regarding actions to be taken, so that fair decisions and actions can be delivered.

Progressive discipline is normally applied in several stages of severity, culminating in termination, if necessary. Termination of employment, or elevation of the level of discipline, may be appropriate upon first offense, based upon the seriousness and impact of the behavior(s) or action(s) or for violation of multiple lesser offenses.

Further, the dismissal of an employee~~ tenured faculty member (D.10.2.5)~~ can occur without progressive discipline as a result of a violation listed under Step 4 of this Procedure~~professional incompetence, moral turpitude (see D.4.9) gross neglect of professional responsibilities, or sexual harassment subject to termination as defined in H.1.2~~.

D.9.1.2 (Procedure) Progressive Discipline~~: Tenured Faculty~~
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.9.1 - Progressive Discipline
Approved: 8-26-11
Last Amended: ~~2-10-15~~9-27-22

Managers/Supervisors (including chairs and deans) should follow this Procedure as closely as possible; however, in light of the fact that we work in a fast-paced environment, failure to perform technical steps that are not substantive shall not affect the stage or form of discipline and shall not, absent substantial harm to and shown by the employee, form grounds for a grievance.

Application

Progressive discipline pursuant to this procedure shall apply to all full-time employees ~~tenured faculty~~. Except where otherwise provided in policy or procedure, employees subject to disciplinary action may appeal an adverse employment action pursuant to Policy D.3.3 and related procedures.

This procedure does not apply to employees who have not successfully completed the 90-day probationary period. Inappropriate behavior by employees classified as either temporary or non-benefited is addressed under "*Procedures for Termination of Non-Benefited Employees*."

Procedure and Provisions

Disciplinary action(s) are arranged in progressive Steps 1-4. Depending on the severity of the offense, one or more steps may be bypassed to include ultimately employment termination upon subsequent occurrences of an offense normally classified at a lower step. The following information is provided as a guide in the use of this process.

In some cases, it may be appropriate for discipline to include corrective action, such as placement under direct supervision of the chair/dean/higher-level supervisor with a specific plan for remediation and for a specific period of time. Documentation of corrective actions shall be included with the other documentation related to the disciplinary measure. Further, in some cases, it may be appropriate to reduce or eliminate overtime or outside assignments for non-faculty. For faculty it may be appropriate to reduce or eliminate overload and/or summer teaching assignments for those on less than twelve-month contracts or to reduce or eliminate perquisites or privileges of rank for a stated period.

If reassignment or relocation of an employee is being recommended for reasons related to discipline, the TOSI ~~Human Resources~~ department must be consulted prior to any action.

The Chancellor in consultation with TOSI ~~Human Resources~~, reserves the ability to place an employee on administrative leave pending investigation of the allegations related to this procedure.

D.9.1.2 (Procedure) Progressive Discipline~~: Tenured Faculty~~
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.9.1 - Progressive Discipline
Approved: 8-26-11
Last Amended: ~~2-10-15~~9-27-22

Disciplinary Violations

Unacceptable behaviors include, but are not limited to, non-performance, inappropriate conduct, unacceptable attendance and/or violation of College District policy or procedures. The examples listed under Steps 1-4 herein are not exclusive, and shall not be limited to those listed except as limited by another applicable procedure.

If a situation arises which the listing does not specify, the behavior will be compared with and aligned with similarly listed violations in consultation with the TOSI ~~Human Resources~~ Department.

The unacceptable behavior(s) identified will normally result in issuance of the corresponding *Step*, although impact, severity, number of occurrences and intent of the actions will be considered in determining the appropriate level (step) of discipline. Each offense may be treated as a separate *Step* under appropriate circumstances.

Step 1:

- Excessive tardiness or absenteeism;
- Abuse of or excessive number of personal telephone calls;
- Uncooperative behavior (including disrespectful attitude towards a supervisor);
- Loitering or loafing during work hours'
- Repeated use of profanity in the workplace that is not protected by academic freedom as defined by D.3.5;
- Failure to follow departmental procedures or directions;
- Reckless or careless behavior, including but not limited to ~~e.g.~~ horseplay;
- Failure to meet performance expectations or deadlines;
- Failure to perform the terms of employment for reasons other than documented illness or injury (including, for example, failure to attend mandatory departmental/College or District-wide meetings or failure to hold required office hours or otherwise fail to be reasonably available for students, if the terms of employment require it); ~~and~~
- Unauthorized operation and/or misuse of College District property not constituting an egregious violation of computer use policy.

Step 2:

- Making false~~slanderous~~ and defamatory ~~or libelous~~ statements concerning any employee, student, the organization, its services or others associated with the college district mission;

- Leaving the assigned College District work site during work hours other than for College District purposes without appropriate approval;
- Failure to follow specified job instructions;
- Participation in or promotion of ~~unauthorized~~ games of chance or unauthorized lotteries on College District property, using College District resources or on College District time;
- Neglect of duty or responsibilities, including unauthorized absence, which impairs performance of assigned or~~teaching, research or other normal and~~ expected services to the College District;~~ and~~
- Use of ~~profane,~~ obscene, vile, abusive or degrading language, gestures or image(s) directed at a person in the workplace that is~~are~~ not protected by academic freedom as defined by D.3.5. (Note: this does not apply to violations related to sexual harassment under H.1.2).

Step 3:

- Removal of College District records or property without appropriate approval;
- Violation of the College District Code of Conduct contained in the Ethics Handbook;
- Violation of College District policies or procedures unless considered a terminable offense;
- Egregious violation of computer use policy;
- Intentional or reckless ~~Sabotage (~~destruction or defacing of College District property, grounds, or buildings or~~,~~ obstruction of ~~normal~~ College District operations;~~ or a treacherous action to defeat or hinder a cause or an endeavor)~~;
- Insubordination (such as refusal to obey a supervisor's lawful orders or directives or department directives or requirements; ~~pattern of disrespectful attitude towards a supervisor);~~
- For faculty, v~~V~~iolation of the ethics of the academic profession, including the Texas Community College Teachers Association *Faculty Code of Professional Ethics* (D.4.10 and D.4.10.1);
- Absence from work without ~~-~~notification (D.5.3.1);~~ and~~
- Refusal to meet with supervisor or other agent of College District management or leadership~~.~~; and
- Sleeping while at work or on duty.

Step 4:

College District employees~~tenured faculty~~ are subject to termination for a first offense of the following list of violations~~, which includes but is not limited to~~:

- Two consecutive occurrences of absence from work without -notification (D.5.3.1);
- Absence from teaching responsibilities~~t~~ for other than medical reasons without prior written approval of direct supervisor. (Faculty do not accrue vacation days);
- REPEATED d~~D~~istribution of printed matter, selling property, soliciting, collecting or accepting contributions on College District property, using College District resources, or on College District time, without specific written authorization from College or College District administration;
- Professional incompetence or gross neglect of professional responsibilities or duties;
- ~~o~~ Violation of the Code of Ethics or specific Board policies and/or procedures for which termination is a stated consequence;
- ~~A~~Intentional or reckless abuse of, or damage to, College District property or to the property of other employees;
- Unauthorized release or disclosure of confidential records or information, including medical records and protected employee information, or violation of the Family Educational Rights and Privacy Act (FERPA);
- Substantial unauthorized use of College District equipment, time or resources (employees may make minimal, incidental use of College District resources with certain limitations: see C.2.7.1, C.1.9, C.1.9.1 and Chancellor's Clarification 07-01 for limitations and examples of minimal incidental use);
- Accessing or distributing pornographic, lewd, or sexually graphic materials, includ~~u~~ing child por~~r~~nography, using College District property or resources;
- ~~A~~Intentional or reckless action(s) that ~~result(s) in~~ prevent~~ing~~ other ~~members of the~~ College District officers or employees~~community~~ from fulfilling their responsibilities or that create a clear and present danger to members of the College District community;
- Violation of the College District workplace violence policy or procedure (D.4.6 and D.4.6.1);
- Threatening harm or injury to persons or property at a College District facility, including making terroristic threats;
- Willfully,~~or~~ including by omission, providing false or misleading information on College District employment applications or in connection with the employment application or hiring process, even if determined after employment has commenced;
- Forging or falsifying an official College District record or form, including but not limited to time records;
- Violation of the ethics or requirements of professional licensing or certification agencies or organizations;
- Misappropriating funds or monies collected in connection with activities sponsored by the College District, an Alamo College, or a Registered Student Organization;

- Engaging in conduct incorporating the elements of an offense under Texas Penal Code, including but not limited to Title 8, Offenses Against Public Administration;
- Conviction (to include probated sentences and deferred adjudication) of any felony under state or federal law or of a misdemeanor involving moral turpitude, as defined by College District policy or Texas statutory or common law. It is the employee's responsibility to report all convictions to the ~~Human Resources~~Talent, Organization & Strategic Innovation department within 3 business days of being convicted (see D.4.11); and
- Intentional or reckless behavior which is a severe disruption to the image, morale, production or operations of the College District organization.

While on property owned or controlled by the College District, ~~or~~ while attending a College District-related or sponsored activity on or off College District property, or while working remotely~~,~~: ~~the~~ employees are subject to termination for the following violations:

- Engaging in conduct that constitutes moral turpitude as defined in D.4.9
- Assault against~~of~~ another employee, student, or other individual as defined by the Texas Penal Code, excluding insubstantial non-sexual physical contact;
- ~~o~~ Except as provided in D.4.7.1, sale or delivery~~selling, giving, or delivering~~ to another person, or possession of~~ng~~, use of~~ing~~ or intoxication from~~being under the influence of from~~ illegal or controlled substances~~:~~ or an inhalant as defined by Texas law without a doctor's prescription;
- ~~o Illegal or controlled substances without a doctor's prescription, as defined by Texas or federal law, or~~
- ~~o An inhalant as defined by Texas law;~~
- Except as provided in D.4.7.1, sale~~selling~~, possession~~g~~, use~~ing~~ or being under the influence of intoxicants while in the course~~scope~~ of employment;
- Engaging in a pattern of refusal or intentional failure to follow a College District policy or official directive;
- Engaging in behavior that endangers the life, health or safety of a student, employee, or another individual;
- Being found responsible for terminable sexual harassment or egregious violation of the Civil Rights Policy under H.1.2 and its procedures;

~~o Committing a theft as defined by the Texas Penal Code;~~

- Unlawful possession of~~g~~ a firearm, illegal knife, club, or prohibited weapon as defined under the Texas Penal Code (lawful campus carry is limited to a licensed peace officer in the course of duty and concealed handgun carry by a license holder

outside areas where carry is prohibited by College District rules)~~on College District property or at a College District function~~;

- Unlawful display of handgun by a concealed handgun license holder on College District property;
- Violation of area prohibition against carrying a handgun by a concealed handgun license holder on College District property;

Steps

Step 1-Counseling (Verbal or Written)

This level of discipline is in response to behavior which causes a minor disruption to the image, morale, production or operations of the organization (see above "*Disciplinary Violations*" for examples). In response, the immediate supervisor (or chair or dean, as appropriate) shall do the following:

1. Identify the problematic behavior(s);
2. Allow the employee the opportunity to explain the behavior(s), and investigate if necessary;
3. Meet with the employee and advise the employee of the unsatisfactory job performance, conduct or behavior;
4. Inform the employee that the behavior(s) has/have violated disciplinary procedure and must be corrected;
5. Inform the employee that this is a Step 1, "Counseling" step;
6. Advise the employee of the consequences of continued behavior(s), or other disciplinary violations;
7. Provide the employee with advice, guidance, corrective action requirements (if applicable) and clarification to assist in avoiding escalation of the discipline to a more severe Step, with copy to TOSI ~~Human Resources~~;
8. Ask the employee if there are any questions; document any questions and answers given; and
9. Document the conversation and file it with the departmental employee file, with copy to TOSI ~~Human Resources~~.

Step 2-Written Reprimand

This level of discipline is in response to behavior which the employee has not corrected or has repeated the behavior giving rise to Step 1, or if the employee's behavior otherwise is a moderate disruption to the image, morale, production or operations of the organization (see above

"*Disciplinary Violations*" for examples). In response, the immediate supervisor shall do the following:

1. Identify the problematic behavior(s);
2. Allow the employee the opportunity to explain the behavior(s) (document statements made), and investigate if necessary;
3. Seek guidance from the TOSI ~~Human Resources~~ department prior to taking disciplinary action, so that the action can be reviewed for consistency, fairness and applicability;
4. Meet with and request that the employee acknowledge a written notice of the unsatisfactory job performance, conduct or behavior. If the employee refuses to sign, document the refusal and note any comments made by the employee;
5. Inform the employee that the behavior(s) has/have violated disciplinary procedure and must be corrected;
6. Inform the employee that this is a Step 2, "Written Reprimand" step;
7. Advise the employee of the consequences of continued behavior(s), or other disciplinary violations;
8. Advise the employee that, although an undesired consequence, the College District may accelerate the discipline process, as appropriate;
9. Ask the employee if there are any questions, document any questions and answers given;
10. Provide the employee with advice, guidance and clarification to assist in avoiding escalation of the discipline to a more severe Step, with copy toTOSI ~~Human Resources~~;
11. File all documents in the employee's departmental employment file; and
12. Provide the TOSI ~~Human Resources~~ department with a copy of the discipline record (documents described in this step and any previous discipline administered) for the employee personnel file maintained by the College District.

Step 3-Final Written Warning
This level of discipline is in response to behavior which the employee has not corrected or has repeated the behavior giving rise to the previously issued Step, or if the employee's behavior

otherwise is a serious disruption to the image, morale, production or operations of the organization (see above "*Disciplinary Violations*" for examples). In response, the immediate supervisor shall do the following:

1. Identify the problematic behavior(s);

2. Consult with the TOSI~~Human Resources~~ Department and provide the TOSI~~Human Resources~~ department with written information to support the disciplinary action **before** disciplinary action is taken;
3. Allow the employee the opportunity to explain the behavior(s) (document statements made), and investigate if necessary;
4. Meet with and request that the employee acknowledge a written notice of the unsatisfactory job performance, conduct or behavior. If the employee refuses to sign, document the refusal and note any comments made by the employee;
5. Inform the employee that the behavior(s) has (have) violated disciplinary procedure and must be corrected;
6. Inform the employee that this is a Step 3, "Final Warning" step;
7. Advise the employee of the consequences of continued behavior(s), or other disciplinary violations;
8. Ask the employee if there are any questions, document any questions and answers given;
9. Provide the employee with advice, guidance and clarification to assist in avoiding escalation of the discipline to a more severe Step, with copy to TOSI ~~Human Resources~~;
10. File all documents in the employee's departmental employment file; and
11. Within two days of presenting the Step 3, p~~P~~rovide the TOSI ~~Human Resources~~ department with a copy of the discipline record (documents described in this step and any previous discipline administered) for the employee personnel file maintained by the College District.

Step 4-Termination

This level of discipline is in response to (1) behavior giving rise to a previously issued Step which the employee has not corrected or has repeated~~ the behavior giving rise to the previously issued Step~~, ~~,~~ resulting in a Step escalation, or (2) behavior involving the offenses and violations listed above under "Step 4." ~~a first offense of a violation listed above under "*Step 4-Termination*", (3) an employee's behavior which is a severe disruption to the image, morale, production or operations of the organization, or (4) a violation of the law or College District policy or Code of Conduct (see above "*Disciplinary Violations*" for examples). In response, t~~The immediate supervisor who has identified an apparent terminable violation shall implement~~d~~ the following procedural measures:

1. Identify the problematic behavior(s);
2. Consult with the TOSI~~Human Resources~~ Department and provide the ~~Human Resources~~TOSI department with written information to support the violation **before** disciplinary action is taken in compliance with Procedure D.12.1.1;
3. Investigate if necessary, and if appropriate, a~~A~~llow the employee the opportunity to explain the behavior(s) (document statements made)~~, and investigate if necessary~~;

~~3.~~4. Determine whether termination is justified , and if so, continue with the following ~~additional procedural~~ measures~~;~~

~~4.~~5. Meet with and request that the employee acknowledge a written notice of the unsatisfactory job performance, conduct or behavior. If the employee refuses to sign, document the refusal and note any comments made by the employee;

~~5.~~6. Inform the employee that the behavior(s) has/have violated disciplinary procedure, resulting in the termination of employment;

~~6.~~7. Inform the employee of no longer being eligible for rehire with the College District in any capacity;

~~7.~~8. Ask the employee if there are any questions, document any questions and answers given;

~~8.~~9. File all documents in the employee's departmental employment file;

~~9.~~10. ~~For tenured faculty, i~~Initiate the applicable termination for cause procedure described under Policy D.10.2 Separation From Employment~~in D.10.2.5~~.

~~10.~~11. Within two days of notice, provide the TOSI ~~Human Resources~~ department with a copy of the discipline record (documents described in this step and any previous discipline administered) for the employee personnel file maintained by the College District.

~~*NOTE: Terminations are subject to the requirements of Policy D.10.2 and related applicable procedures.*~~

~~The following procedures apply to the "*Steps*":~~

Steps -General Procedure

NOTE*:* Employees may contact the TOSI department ~~Human Resources~~ for assistance and guidance at any step in this procedure.

1. In the event that an employee violates separate provision(s) of this procedure, the employee is subject to escalation to the next level Step, as appropriate. It is not required that any subsequent Step pertains to the same or similar offense for which any prior Step was issued.
2. The disciplined employee shall be asked to acknowledge receipt for all notices of discipline; if the employee refuses to sign the acknowledgement, the document shall be noted as "Refused to Sign."

3. This procedure does not limit management's ability to coach or otherwise communicate with any employee without regressing "backwards" in the Steps.

4. Management may ~~is required to~~ question the employee regarding the problematic behavior prior to any disciplinary action being taken~~.~~ and the employee may provide an explanation. The employee is not entitled to have a legal or other representative present at any meeting with management at any time except as provided by the Employee Complaint Procedure at D.3.3.1, or D.10.2.5 if applicable. If assistance is needed, the TOSI ~~Human Resources~~ department can assist to gather related facts.

Steps-Escalation of Discipline to Next Step

1. The employee will be subject to escalation to the next step during the 12 months following an issued corrective discipline.
2. After 12 months without escalation to the next Step, the previously issued discipline will not be used as a basis for escalation to the following Step, except in disciplinary action(s) related to behavior(s) such as discrimination, sexual harassment, violence and/or safety, which may continue to be considered for the duration of the employee's employment with the College District.

Steps-Procedure for Progression to Steps 3 and 4

1. A representative of the TOSI ~~Human Resources~~ department shall be consulted prior to the discipline being issued.
2. The TOSI ~~Human Resources~~ department shall review the disciplinary document prior to being issued to the employee.
3. Within two days of the discipline being issued, a copy of the discipline record shall be forward by the immediate supervisor to the TOSI ~~Human Resources~~ department to be included in the employee personnel file.

Procedures for Termination of Non-Benefited Employees

The following is the procedure for termination of non-benefited, temporary employees. This information does not create any property rights to assignments or to employment for any individual working in a non-benefited, temporary capacity.

1. Identify the problematic behavior(s).
2. Unless the employee's behavior(s) warrants immediate termination, the immediate supervisor will notify the employee of the need to correct the problematic behavior(s).

D.9.1.2 (Procedure) Progressive Discipline~~: Tenured Faculty~~
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.9.1 - Progressive Discipline
Approved: 8-26-11
Last Amended: ~~2-10-15~~9-27-22

3. The disciplined employee shall be asked to acknowledge receipt for all notices of discipline; if the employee refuses to sign the acknowledgement, the document shall be noted as "Refused to Sign."
4. Upon re-occurrence of the problematic behavior(s), or upon any other disciplinary violation(s), the job assignment may be terminated.
5. A representative from the Talent, Organization & Strategic Innovation department shall be consulted prior to the termination of the assignment.
6. A representative from the Talent, Organization & Strategic Innovation department may also be present at the termination meeting.

Within two days of the termination, a copy of the discipline record shall be forwarded by the immediate supervisor to the TOSI department to be included in the employee personnel file

For further information and guidance on progressive discipline contact the TOSI ~~Human Resources~~ department.

D.9.1.3 (Procedure) Procedures for Termination of Non-Benefited Employees
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.9.1 - Progressive Discipline
Approved: 1-20-12
Last Amended:
Reviewed: 9-27-22

This procedure applies to all non-benefited temporary employees.

Non-contract, non-benefited, temporary and part-time employees of the College District serve 'at-will,' meaning that employment has no specified term and that the employment relationship may be terminated any time at the will of either party with or without notice to the other. This procedure does not change the employment relationship of at-will employees.

Procedures for Termination of Non-Benefited Employees

The following is the procedure for termination of non-benefited, temporary and part-time employees. This information does not create any property rights to assignments or to employment for any individual working in a non-benefited, temporary capacity.

1. Identify the problematic behavior(s).
2. Unless the employee's behavior(s) warrants immediate termination, the immediate supervisor will notify the employee of the need to correct the problematic behavior(s).
3. The disciplined employee shall be asked to acknowledge receipt for all notices of discipline; if the employee refuses to sign the acknowledgement, the document shall be noted as "Refused to Sign."
4. Upon re-occurrence of the problematic behavior(s), or upon any other disciplinary violation(s), the job assignment may be terminated.
5. A representative from the Talent, Organization & Strategic Innovation ~~Human Resources~~ department shall be consulted prior to the termination of the assignment.
6. A representative from the Talent, Organization & Strategic Innovation ~~Human Resources~~ department may also be present at the termination meeting.
7. Within two days of the termination, a copy of the discipline record shall be forwarded by the immediate supervisor to the Talent, Organization & Strategic Innovation ~~Human Resources~~ department to be included in the employee personnel file.

Nonrenewal Not Affected

Nothing herein shall prevent the ~~Board~~ college district from deciding~~, by vote~~ or inaction, not to offer a non-benefited term contract or temporary employee further employment with the College District beyond the current term of the current contract, for any legal reason or for no reason.

For further information and guidance contact the Talent, Organization & Strategic Innovation ~~Human Resources~~ department.

Discussion and Possible Action on Approval of Policy D.10.2 Separation from Employment

Presented to the Board acting as Committee of the Whole on September 13, 2022, and to the Board for approval on September 27, 2022**.**

MINUTE ORDER

"The Board of Trustees hereby approves Policy D.10.2 Separation from Employment as presented in the attachment."

PURPOSE

Conduct the periodic review of **Policy D.10.2 Separation from Employment.** Update the policy as necessary and confirm that the policy and a faculty multi-year contract option can align.

BACKGROUND

A periodic review of **Policy D.10.2 Separation from Employment** has been completed by the Responsible Department and the Office of Legal Services to fulfill the five-year review requirements of **Policy B.5.2 Board Policies**.

- No substantive changes to the Policy are required or recommended.
- A faculty multi-year contract option can align to this Policy.

FOR INFORMATION ONLY

The five supporting procedures to D.10.2 were reviewed. Procedure updates have been made and **are provided for information and transparency. No further action is required.**

Non-substantive procedure updates have been made to update names and terminology; provide clarification; incorporate email, virtual meeting and other technology; and, improve formatting. The procedures have also been updated in some substantive ways to provide more consistent treatment of non-tenured faculty, tenured faculty and non-faculty employees. In summary:

Procedure D.10.2.1 Termination: Non-Contract Employees

- No substantive changes have been made.
- Approval process updated to current practice. Clarification of application to non-contract employees during entry probation has been included.

Procedure D.10.2.2 Termination: During Contract Term: Non-Tenured Employees

- Substantive changes are made only to more closely align treatment of non-tenured and tenured faculty and define cause.
- A faculty multi-year contract option can align to this updated procedure.

Procedure D.10.2.3 Nonrenewal Non-Tenured Employees

- Substantive changes are made to more closely align treatment of non-tenured and tenured faculty:

- A faculty multi-year contract option can align to this updated procedure:

Procedure D.10.2.4 Resignation from Alamo Colleges Employment

- No substantive changes have been made.
- Clarification that failure to return to work onsite after medically cleared to do so or on expiration of Telecommuting Agreement is considered a voluntary resignation.

Procedure D.10.2.5 Termination: Tenured Faculty

- Non-substantive changes have been made to:
  - clarify termination may occur following progressive discipline and/or other serious violations subject to termination under ACD policies and procedures defining cause; and,
  - reflect current meeting, communication, recording and transcription technology; and,
  - remove instructions that were only relevant in the first year to form the initial hearing committee pools; and,
  - provide section headers to help navigate the document.

IMPLICATIONS

Financial:	None
Strategic Plan:	III. Performance Excellence
Talent & Organization:	Build talent and engage employees with a focus on learning, collaboration, and performance

ATTACHMENTS:

D.10.2 (Policy) Separation from Employment [*redline proposed version*]
D.10.2.1 (Procedure) Termination: Non-Contract Employees [*redline updated version*]
D.10.2.2 (Procedure) Termination: During Contract Term: Non-Tenured Employees [*redline updated version*]
D.10.2.3 (Procedure) Nonrenewal Non-Tenured Employees [*redline updated version*]
D.10.2.4 (Procedure) Resignation from Alamo Colleges Employment [*redline updated version*]
D.10.2.5 (Procedure) Termination: Tenured Faculty [*redline updated version*]

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens Date: 2022.09.13 11:36:10 -05'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Talent, Organization, & Strategic Innovation

Dr. Mike Flores Date
Chancellor

D.10.2 (Policy) Separation from Employment

Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~

Board Adoption: 4-28-09
Last Board Action: 4-28-09
Last Amended: 11-14-16
Reviewed: 5-23-17, 9-27-22

Separation

Separation from College District employment may be voluntary or involuntary.

Voluntary

Voluntary separation occurs through the employee's resignation or retirement.

Involuntary

Involuntary separation occurs when the College District terminates the employee's assignment/employment for disciplinary or other reasons.

Nonrenewal

The nonrenewal of an employment contract is neither a resignation nor a termination.

Procedure D.10.2.1 Termination: Non-Contract Employees
Procedure D.10.2.2 Termination During Contract Term: Non-Tenured Employees
Procedure D.10.2.3 Nonrenewal: Non-Tenured Employees
Procedure D.10.2.4 Resignation from Alamo Colleges Employment
Procedure D.10.2.5 Termination: Tenured Faculty

D.10.2.1 (Procedure) Termination: Non-Contract Employees
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.10.2 Separation from Employment Approved: 4-28-09
Last Amended: 11-17-10
Reviewed: 9/27/22

Termination

Except as otherwise provided in College District policies and procedures, and except with respect to "soft-money"-funded positions (addressed below), benefited full-time regular-status non-contract employees are subject to termination in accordance with the steps outlined in the progressive discipline procedure D.9.1.1, or for a first offense of a violation including, but not limited to, the violations listed under *Step 4* of D.9.1.1. Full-time regular status non-contract employees may be terminated within the 90-day probationary period without progressive discipline as stated in progressive discipline policy D.9.1. Temporary and other non-contract, non-benefited employees are subject to termination in accordance with the *Procedures for Termination of Non- Benefited Employees* section of D.9.1.1.

Termination of employment of individuals occupying positions funded with "soft-money" (grant, student activities or temporary, non-institutionally ~~operationally~~-funded positions) are not subject to the progressive discipline procedure if termination is a result of changing program needs, funding re-prioritization or lack of funding in general.

Approval

Terminations must be approved by the Chancellor. A termination dossier including information relevant to the termination shall be developed ~~reviewed~~ by the Talent, Organization & Strategic Innovation ~~Human Resources~~ department with counsel of the~~,~~ General Counsel, ~~District Ethics and Compliance Officer, and the Chancellor~~ prior to termination.

Appeal of Disciplinary Action

Except where otherwise provided in policy employees, subject to a disciplinary action, may appeal an adverse employment action pursuant to Policy D.3.3 and related procedures.

D.10.2.2 (Procedure) Termination During Contract Term: Non-Tenured Employees
Responsible Department: Talent, Organization and Strategic Innovation~~Human Resources~~
Based on Board Policy: D.10.2 - Separation from Employment Approved: 4-28-09
Last Amended: 11-14-16, 9-27-22

Termination During Contract Term

Benefited, regular-status, non-tenured ~~term~~ contract employees are subject to termination during the contract term in accordance with the steps outlined in D.9.1.2~~1~~, (with *Step* escalation limited to one *Step* per repeated violation), or for a serious violation stated to be subject to termination as a defined *Step* 4 ~~first offense of a~~ violation ~~including, but not limited to, the violations listed~~ under *Step 4* of D.9.1.2~~1~~.

Termination procedures and appeals for tenured faculty members are governed by D.9.1.2 and D.10.2.5.

Termination shall not be based on an employee's exercise of rights guaranteed by the Constitution; or, or the employee's opposition to discrimination participation in any complaint process on campus or before a government agency ; or, on an employee's race, color, sex, pregnancy, religion, creed, national origin (including ancestry), citizenship status, physical or mental disability, age, marital status, sexual orientation, gender, transgender status, gender identity, gender expression, veteran or military status (including special disabled veteran, Vietnam-era veteran, or recently separated veteran), predisposing genetic characteristics, domestic violence victim status, or any other protected category under applicable local, state or federal law.

Approval

Terminations must be approved by the Chancellor.

Appeal of Disciplinary Action

Unless ~~indicated~~ specified otherwise in the employment contract, before a benefited term contract employee is terminated during the term of the contract, the employee shall be afforded written notice of the reasons for the termination and an opportunity for an Appeal H~~h~~earing prior to any termination decision being implemented and may grieve such termination. ~~The notice and hearing shall comport with constitutional due process requirements.~~

Grievance for Faculty Filed Under Education Code 51.960

Full-time faculty members may present a grievance on an issue related to termination pursuant to Education Code 51.960. This provision does not include employees who hold faculty rank but who spend the majority of their time engaged in managerial or supervisory activities.

The Board designates the Chancellor or designee as the person to whom a faculty member may present a grievance under Education Code 51.960.

Within ten (10) business days after final action on termination, a faculty member wishing to present a grievance under Education Code 51.960 shall file a request with the Chancellor's office to present the grievance. Within five (5) business days, the Chancellor will acknowledge in writing the request to grieve and give the employee the opportunity to have the termination decision reviewed by a peer committee under before the Chancellor hears the grievance. Within three (3) days of the Chancellor's notice, the employee must communicate to the Chancellor whether the employee opts for peer review or opts to be heard by the Chancellor without peer review.

If the faculty member elects peer review, the AVC TOSI (Associate Vice Chancellor TOSI for Talent, Organization and Strategic Innovation) will form the~~a~~ peer review committee comprised of the five (5)

college faculty senate presidents, schedule committee interview sessions with the faculty member and the administrator(s) recommending termination. If a faculty senate president has a conflict of interest, the vice president of the faculty senate will serve. The committee will review and consider evidence and statements of witnesses presented during the interview.

The peer review committee will deliberate and render a written recommendation to the Chancellor, within fifteen (15) business days following completion of the party interviews, to sustain the termination or continue the employment. The AVC TOSI will provide a copy of the recommendation to the employee.

Within five (5) business days of receiving the committee's recommendation, a conference for the Chancellor to hear the grievance within ten (10) business days will be scheduled.

~~A conference shall be scheduled within 15 business days after the request to present a grievance has been filed.~~

The Chancellor or designee shall hear the grievance at the conference~~,~~ and may or may not take action or make a recommendation as a result of the conference. If the Chancellor or designee does not take action or make a recommendation on the grievance within fifteen (15) business days after the conference, the lack of action upholds the employee's termination.

In both cases, the Chancellor shall render a written decision, affirming or overruling the termination decision and adopting, modifying or rejecting the committee's recommendation if there was committee review, in accordance with Level III of D.3.3.1 (Procedure).

The faculty member may grieve the Chancellor's decision to the Board of Trustees under the provisions for a Level 4 Complaint as set forth in D.3.3.1.

Grievance on Termination by Administrator

Administrators may present a grievance on an issue related to termination to the Chancellor or Chancellor's designee. Within ten business days after receiving notice of termination, an administrator wishing to present a file a request with the Chancellor's office to present the grievance.

A conference shall be scheduled within fifteen (15) business days after the request to present a grievance has been filed.

The Chancellor or designee shall hear the grievance at the conference and may or may not take action or make a recommendation as a result of the conference. If the Chancellor or designee does not take action or make a recommendation on the grievance within fifteen (15) business days after the conference, the lack of action upholds the employee's nonrenewal.

The administrator may grieve the Chancellor's decision to the Board of Trustees under the provisions for a Level 4 Complaint as set forth in D.3.3.1.

Nonrenewal Not Affected

Nothing herein shall prevent the Board from deciding, by vote or inaction, not to offer a term contract employee further employment with the College District beyond the current term of the current contract, for any legal reason or no reason.

Legal Reference - TACC Policy Reference Manual
DMAA(LEGAL) - Term Contracts: Termination Mid-Contract

D.10.2.3 (Procedure) Nonrenewal: Non-Tenured Contract Employees
Responsible Department: Talent, Organization and Strategic Innovation~~Human Resources~~
Based on Board Policy: D.10.2 - Separation from Employment Approved: 4-29-09
Last Amended: 7-1-12,
Reviewed: 9-27-22

This procedure applies only to nonrenewal of contract faculty and administrators who are full-time, benefited, regular-status, and are not tenured.

Nonrenewal

Contracted employment does not create any entitlement to employment beyond the current term of the current contract. Renewal of a contract is not automatic. Nothing herein shall prevent the Board from deciding, by vote or by inaction, not to offer a term contract employee further employment with the College District beyond the current term of the current contract, for any legal reason or for no reason.

Nonrenewal shall not be based on an employee's exercise of rights guaranteed by the Constitution; or, or the employee's opposition to discrimination participation in any complaint process on campus or before a government agency ~~be based unlawfully~~; or, on an employee's race, color, sex, pregnancy, religion, creed, national origin (including ancestry), citizenship status, physical or mental disability, age, marital status, sexual orientation, gender, transgender status, gender identity, gender expression, veteran or military status (including special disabled veteran, Vietnam-era veteran, or recently separated veteran), predisposing genetic characteristics, domestic violence victim status, or any other protected category under applicable local, state or federal law~~race, color, religion, gender, national origin, age, genetic information, sexual orientation, disability or veteran status~~.

Written notice of nonrenewal of a non-tenured ~~probationary~~ full-time faculty or administrator appointment shall be given to the employee ~~faculty member~~ in advance of the expiration of the appointment, according to the following minimum periods of notice: by March 31 during the academic year. The written notice of non-renewal shall specify employment ends on the date the contract ends and state the right to appeal

Grievance for Faculty Filed Under Education Code 51.960

Full-time faculty members may present a grievance on an issue related to nonrenewal pursuant to Education Code 51.960. This provision does not include employees who hold faculty rank but who spend the majority of their time engaged in managerial or supervisory activities.

The Board designates the Chancellor or designee as the person to whom a faculty member may present a grievance under Education Code 51.960.

Within ten (10) business days after receiving notice of nonrenewal, a faculty member wishing to present a grievance under Education Code 51.960 shall file a request with the Chancellor's office to present the grievance. Within five (5) business days, the Chancellor will acknowledge in writing the request to grieve and give the employee the opportunity to have the nonrenewal decision reviewed by a peer committee under before the Chancellor hears the grievance. Within three (3) days of the Chancellor's notice, the employee must communicate to the Chancellor whether the employee

opts for peer review or opts to be heard by the Chancellor without peer review.

If the faculty member elects peer review, the AVC TOSI (Associate Vice Chancellor TOSI for Talent, Organization and Strategic Innovation) will form the peer review committee comprised of the five (5) college faculty senate presidents, schedule committee interview sessions with the faculty member and the administrator(s) recommending nonrenewal. If a faculty senate president has a conflict of interest, the vice president of the faculty senate will serve. The committee will review and consider evidence and statements of witnesses presented during the interview. The peer review committee will deliberate and render a written recommendation to the Chancellor, within fifteen (15) business days following completion of the party interviews, to sustain the nonrenewal or continue the employment. The AVC TOSI will provide a copy of the recommendation to the employee.

Within five (5) business days of receiving the committee's recommendation, a conference for the Chancellor to hear the grievance within ten (10) business days will be scheduled.

~~A conference shall be scheduled within 15 business days after the request to present a grievance has been filed.~~

The Chancellor or designee shall hear the grievance at the conference and may or may not take action or make a recommendation as a result of the conference. If the Chancellor or designee does not take action or make a recommendation on the grievance within fifteen (15) business days after the conference, the lack of action upholds the employee's nonrenewal.

In both cases, the Chancellor shall render a written decision, affirming or overruling the nonrenewal decision and adopting, modifying or rejecting the committee's recommendation if there was committee review, in accordance with Level III of D.3.3.1 (Procedure).

Grievance on Nonrenewal for Administrators

Administrators may present a grievance on an issue related to nonrenewal to the Chancellor or Chancellor's designee. Within ten business days after receiving notice of nonrenewal, an administrator wishing to present a file a request with the Chancellor's office to present the grievance.

A conference shall be scheduled within fifteen (15) business days after the request to present a grievance has been filed.

The Chancellor or designee shall hear the grievance at the conference and may or may not take action or make a recommendation as a result of the conference. If the Chancellor or designee does not take action or make a recommendation on the grievance within fifteen (150 business days after the conference, the lack of action upholds the employee's nonrenewal.

The administrator may grieve at least one level beyond the level of the administrator recommending non-renewal.

Legal Reference - TACC Policy Reference Manual
DMAB(LEGAL) - Term Contracts: Nonrenewal

D.10.2.4 (Procedure) Resignation from Alamo Colleges Employment
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.10.2 - Separation from Employment
Approved: 4-28-09
Last Amended: 1-19-16, 5-29-17
Reviewed: 9-27-22

A non-contract employee may resign from employment at any time. An employee who is absent for two consecutive work~~-~~days without notifying his/her supervisor, who walks off the job, who never returns to work after leave has expired or who does not return to work after being released to return to work, including not returning to work onsite when medically released to do so or when a telecommuting authorization has ended, may be considered as having voluntarily resigned and separated from employment.

Resignations of employment by contract and non-contract employees shall be evidenced whenever possible by a written letter of resignation. Notice of resignation with an effective date of last day of work must be provided except in instances where the employee has been on FMLA or Extended Medical Leave or is unable to work. Employees who voluntarily resign from Alamo Colleges employment are required to provide as much notice to their supervisor as possible but not less than two weeks for non-contract employees, and four weeks for contract employees. Faculty members are required to provide at least four-weeks of notice and to coordinate their separation date with the end of a semester. Resignation letters are not required of employees who are deemed to have voluntarily resigned and separated, as discussed above.

An employee who fails to provide required notice will be classified ineligible for rehire by any department within the Alamo Colleges and payout of any accrued, unused, vacation benefits will be forfeited.

Authority
The Chancellor, Vice Chancellors, College Presidents, Vice Presidents, Deans and department heads shall accept resignations from employment by responding to the employee in writing that the resignation is accepted. Acceptance should occur as soon as notice is received by letter, EPAF or other correspondence.

Once a resignation is accepted in writing, the employee may not rescind the resignation except as coordinated by the Talent, Organization & Strategic Innovation ~~Human Resources~~ Department by written mutual agreement between the employee and the College District.

Notification
The employee's immediate supervisor is responsible for initiating the termination EPAF within three days of receipt of the employee's Notice. The Chancellor, Vice Chancellors, and College Presidents shall forward their acceptance of a resignation to the Talent, Organization & Strategic Innovation ~~Human Resources~~ Department within three business days.

The Talent, Organization & Strategic Innovation Department ~~HR~~ is responsible for maintaining the EPAF notification workflow for immediate notification Property/Access Issuing Departments of each impending separation so access, property and valuables that have been issued are promptly recovered and accesses are promptly deactivated.

D.10.2.4 (Procedure) Resignation from Alamo Colleges Employment
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.10.2 - Separation from Employment
Approved: 4-28-09
Last Amended: 1-19-16, 5-29-17
Reviewed: 9-27-22

Return of Property

All property issued to the employee during the course of employment must be returned to the immediate supervisor at the time of separation, including all equipment, books and tools. The supervisor will immediately notify Payroll of any property not returned. The value of any unreturned items will be deducted from the final paycheck.

All ID badges, p-cards, electronic equipment, keys, valuables and property of the department, College and College District must be returned to the immediate supervisor at or before the time of separation. A re-keying charge may be deducted from the final paycheck if a key or ID badge is not returned at the time of separation. Completed Exit Checklists should be forwarded to HR Records by the immediate supervisor within seven (7) days of separation.

The employee's immediate supervisor is accountable for collecting all items issued to the employee and promptly returning the items to the administering/issuing department (DPS, Inventory, the p-card Administrator, etc.).

Upon notification of separation and return of property, each Property/Access Issuing Department (such as DPS and IT) is responsible for ensuring the accesses/cards issued are promptly deactivated and all returned property is secured.

D.10.2.5 (Procedure) Termination: Tenured Faculty
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.10.2 - Separation from Employment
Approved: 4-28-09
Last Amended: 2-10-15, 9-27-22

Termination of Tenured Faculty Members

This procedure applies only to terminations of tenured faculty.

A tenured faculty member relinquishes tenure upon separation from employment. Faculty members with tenure appointments may be terminated for the following reasons:

1. Discontinuance of a program/course of study or financial exigency after at least 12 months' written notice to the faculty member. If tenure appointment is terminated because of financial exigency or discontinuance of a program/course of study, the released faculty member's place shall not be filled by a replacement within a period of two academic years, unless the released faculty member has been offered reappointment to a college within the College District and has declined it.
2. Progressive discipline shall be practiced, when possible, ~~-~~in accordance with Procedure D.9.1.2 Progressive Discipline: Tenured Faculty for offenses not requiring immediate termination. Adequate cause for the dismissal of a faculty member with tenure is defined as a serious violation that is subject to termination under Step 4 of the Procedure D.9.1.2 Progressive Discipline ~~shall include professional incompetence, moral turpitude, gross neglect of professional responsibilities, and sexual harassment~~ subject to termination ~~as defined in H.1.2~~.
3. A tenured faculty member relinquishes tenure upon exceeding the duration of an authorized leave of absence. A tenured faculty member relinquishes tenure where he/she is not reinstated to his or her position, or to an alternate tenured position, at the conclusion of an approved leave of absence. Relinquishment of tenure results in automatic termination of employment.

~~**Termination Procedures**~~

When reason arises to question the fitness of a faculty member to continue in his/her position, all reasonable effort to effect a negotiated settlement shall be made, subject to legal requirements that require the College District to formally investigate and resolve certain complaints.

Termination Procedures

~~Procedures for termination of tenured faculty members are as follows:~~

~~1.~~ A written statement of reasons for termination shall be provided to the faculty member by the AVC TOSI (Associate Vice Chancellor for Talent, Organization & Strategic Innovation) ~~Human Resources~~, along with a statement that the faculty member may retain counsel or another representation~~ve~~. This notice shall be provided by ~~registered~~ email sent to the faculty member's ~~home~~ email address of record.

Termination Appeal Process

1~~2~~. A faculty member shall exhaust College District administrative remedies as provided in this ~~s~~ policy for appealing termination before filing suit. A faculty member requesting a hearing shall, within ten business days of receiving the statement of reasons for termination, make the request ~~in writing~~by email to the AVC TOSI ~~Associate Vice Chancellor for Human Resources~~.

2. As a condition of filing a grievance, an employee shall provide an email address of record for grievance requests to be processed under this procedure.

D.10.2.5 (Procedure) Termination: Tenured Faculty
Responsible Department: Talent, Organization & Strategic Innovation ~~Human Resources~~
Based on Board Policy: D.10.2 - Separation from Employment
Approved: 4-28-09
Last Amended: 2-10-15, 9-27-22

Formation of Termination Appeal Hearing Committee

1~~3~~. Each college shall have a standing nine-member faculty hearing committee pool ("faculty pool"). The tenured ~~and tenure track~~ full-time faculty of each college shall elect nine members from among their number at that college. The faculty senate at each college shall develop procedures for the election of the faculty pool. Members of the faculty pool shall serve staggered three-year terms with elections held in September of each academic year for the positions that expired the previous year. ~~To establish the initial staggered terms, in the first year (Year One), three members shall be elected for one-year terms; three members shall be elected for two-year terms; and three members shall be elected for three-year terms. In Year Two, three members shall be elected for three-year terms to replace the original one-year positions, and in Year Three, three members shall be elected for three-year terms to replace the original two-year positions. Thereafter, elections shall be held each year for the positions that expired the previous year~~. Nothing in this policy precludes members from re-election to the faculty pool for consecutive terms.

2. Each college shall also have a standing three-member hearing committee pool composed of full-time, non-faculty, non-administrative employees ("staff pool"). The full-time staff employees of each college shall elect two members from among their number, and the President of that college shall appoint one full-time staff employee, to serve on the staff pool. Members of the staff pool shall serve staggered three--year terms with elections held, and appointments made, in September of each academic year for the positions that expired the previous year. The staff council of each college shall develop procedures for the election of the two elected members. ~~To establish the initial staggered terms, the first election (Year One) shall result in one member elected for a one-year term, one member elected for a two-year term, and one member appointed for a three-year term. In Year Two, one member shall be elected for a three-year term to replace the original one-year position, and in Year Three, one member shall be elected for a three-year term to replace the original two-year position. Thereafter, elections shall be held, and appointments made, each year for the positions that expired the previous year.~~ Nothing in this policy precludes members from re-election or re-appointment to the staff pool for consecutive terms.

~~1.~~ The Chancellor or designee shall appoint a standing three-member hearing committee pool of College District administration employees. Members of the administration pool shall serve staggered three-year terms with appointments made in September of each academic year. ~~for the positions that expired the previous year. To establish the initial staggered terms, in the first year (Year One) one member shall be appointed for a one-year term, one member appointed for a two-year term, and one member appointed for a three-year term.~~

3. ~~In Year Two, one member shall be appointed for a three-year term to replace the original one-year position, and in Year Three, one member shall be appointed for a three-year term to replace the original two-year position. Thereafter, appointments shall be made each year for the positions that expired the previous year.~~ Nothing in this policy precludes members from re-appointment to the administration pool for consecutive terms.

4. The names of all hearing pool members will be submitted to the AVC TOSI -by October 1 of each year. All hearing committee pool members ~~, faculty, staff, and administration, shall~~ are responsible for completing a ~~receive~~ mandatory online training module for pool members ~~together~~ at the beginning of each academic year. The Associate Vice Chancellor for Talent, Organization & Strategic Innovation~~Human Resources~~ and the General Counsel shall provide the training module for pool

members. Any pool member who does not complete the required annual training shall not be eligible for appointment to a hearing committee during that fiscal year.

5. When a terminated tenured faculty member ("appellant") requests a hearing, and the cause for termination does not involve an offense against a staff employee, an eleven-member hearing committee shall be selected, with ten members from among the college faculty pools and one member from the administration pool. Gender, ethnic, and academic discipline diversity shall be a consideration in the selection of all hearing committee members. The college Presidents and the faculty senate presidents of each college shall jointly select two hearing committee members and one alternate from that college's faculty pool. The Chancellor or designee shall appoint the administration member and one alternate from the administration pool. Alternates shall receive the same training as hearing committee members~~,~~ and shall attend all hearing committee sessions and meetings so that they will be prepared to serve on the committee should the need arise. The President of the appellant's home college shall select one of the hearing committee members from the appellant's home college to be chair of the hearing committee.

6. If the cause for termination involves an offense against a staff employee, the eleven-member hearing committee shall be composed of seven members from faculty pools, three members from staff pools, and one member from the administration pool. The college President and the faculty senate president of the appellant's home college shall jointly select two hearing committee members and one alternate from that college's faculty pool. The appointed member of the appellant's home college staff pool shall also serve on the hearing committee, and one alternate shall be selected by that college's staff council president. Of the other four colleges, two shall provide two faculty members and one alternate each, one college shall provide one elected staff member and one alternate, and one college shall provide (1) one faculty member and one alternate, and (2) one elected staff member and one alternate. The Presidents of the colleges shall decide among themselves which two colleges shall provide two faculty members each, which college shall provide one elected staff member, and which college shall provide both a faculty member and an elected staff member to the hearing committee. The faculty members and alternates shall be selected jointly by the college President and the faculty senate president of their respective colleges, and the elected staff members and alternates shall be selected by the staff council presidents. The Chancellor or designee shall select one hearing committee member and one alternate from the administration pool. Alternates shall receive the same training as hearing committee members ~~,~~ and shall attend all hearing committee sessions and meetings so that they will be prepared to serve on the committee should the need arise. The President of the appellant's home college shall select one of the faculty hearing committee members from the appellant's home college to be chair of the hearing committee.

~~2.~~7. Unless one or more of the hearing committee members is disqualified based upon a conflict of interest, these eleven members shall constitute the hearing committee to review the termination decision by making findings of fact and applying College District policies and other source documents relevant to the matters before the committee. If a hearing committee member is unable to serve for any reason, the faculty, staff, or administration alternate from that member's pool shall be appointed to the hearing committee to replace the member who is unable to serve.

8. The standard by which the College District, through its Chancellor or designee as advised by the AVC TOSI ~~Associate Vice Chancellor for Human Resources~~ and General Counsel, shall determine whether or not a particular set of circumstances calls for the disqualification of a nominee, is whether a reasonable person would entrust a significant matter, e.g., termination of employment, to a person situated similarly to the committee member. Each member of the hearing committee and each alternate shall sign before a Notary Public a statement on a form to be provided by the College District, attesting to his/her ability and willingness to be objective without bias or prejudice toward either the appellant or the College District. This statement shall be posted on the College District's and the colleges' websites to affirm the impartiality of the hearing committee.

Termination Appeal Committee Hearing and Recommendation

1. No fewer than thirty (30) calendar days before the hearing, the ~~-~~AVC TOSI ~~Chancellor~~ or designee shall notify the appellant in writing of the hearing date, ~~-~~time, protocols, and place. The Associate Vice Chancellor for Talent, Organization & Strategic Innovation may designate that the hearing be conducted online to expedite completion of the hearing for all parties.

2. ~~4.~~ At the first meeting of the hearing committee, the General Counsel and~~,~~ AVC TOSI ~~the Associate Vice Chancellor for Human Resources, and the District Ethics and Compliance Officer~~ will provide any additional training and information necessary, and they will remain available to the committee for consultation and other support throughout the hearing process. The committee may also request the College District to provide it with independent legal counsel at the College District's expense.

3. ~~5.~~ The hearing shall be recorded. After the hearing is completed, t~~T~~he AVC TOSI ~~College District~~ shall provide a full transcript ~~prepare a full stenographic record~~ of the hearing ~~thereafter made available~~ to the appellant and to the College District.

4. ~~6.~~ No later than thirty calendar days after the last day of the hearing, the hearing committee shall issue a written report to state that the committee recommends that the termination be affirmed or recommends that the termination be overruled. If overruled, specific disciplinary action may be recommended ~~of its findings of fact and conclusions of appropriate sanction(s). The hearing committee may affirm the termination or recommend disciplinary action~~ based ~~up~~on the progressive discipline principles set forth in College District policy and procedures. The written report shall include any specific findings of fact and may state conclusions or opinions. If the committee's decision is not unanimous, the dissenting members may issue a report stating the minority opinion and conclusions no later than the issuance date of the hearing committee's report.

Chancellor Determination Recommendation

~~7.~~ Within one business day of the completion of the report(s), the Chair of the hearing committee shall provide a copy of the report(s) to the AVC TOSI -who will promptly distribute it to the Chancellor ~~or designee by hand delivery,~~ and ~~a copy to~~ the appellant by ~~registered~~ email ~~sent~~ to the appellant's ~~home~~ email address of record. The Chancellor shall review the report(s) and submit the hearing committee's

report(s) and decision to the Board along with the Chancellor's recommendation for sustaining or overruling the committee's decision.

Board of Trustees Determination

~~8.~~ As soon as practicable after the committee chair provides a copy of the report(s) to the Chancellor ~~or designee~~ and a ~~stenographic~~ transcript is prepared, the Board shall review the report(s) and ~~a~~ transcript of the ~~stenographic~~ record of the hearing, and shall hear oral argument on behalf of the appellant and the College District in executive session unless the appellant requests a hearing in open session. The Board shall either render a final decision sustaining or overruling the hearing committee in whole or in part, or return the case to the hearing committee for further consideration, stating in writing the additional matters the Board desires to be considered. If the case is returned to the hearing committee for further consideration, the hearing committee shall then receive any additional evidence under the rules for a hearing provided in this procedure and shall report its further findings to the appellant and to the Chancellor or designee for transmission to the Board.

~~9.~~ The Board shall then render a final decision affirming or overruling the termination decision and sustaining or overruling the recommendation of the hearing committee.