ALAMO COLLEGES DISTRICT

REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES

TUESDAY, JANUARY 21, 2025
6:00 PM

Alamo Colleges District
Dr. Bruce H. Leslie Boardroom
2222 N. Alamo St.
San Antonio, TX 78215

NOTICE IS HEREBY GIVEN THAT THE REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT WILL BE HELD AT THE PHYSICAL LOCATION REFERENCED ABOVE ON TUESDAY, JANUARY 21, 2025. ONE OR MORE TRUSTEES MAY ATTEND REMOTELY BY VIDEOCONFERENCE PROVIDED THAT A QUORUM OF TRUSTEES ATTEND BY PHYSICAL PRESENCE AS AUTHORIZED BY TEXAS GOVERNMENT CODE SECTION 551.127. THE REGULAR BOARD MEETING OF THE BOARD WILL CONVENE IN OPEN SESSION AT 6:00 PM.

This Regular Board Meeting of the Board of Trustees, being held for the reasons listed below, is authorized in accordance with the Texas Government Code, §§ 551.001 - 551.146. Verification of Notice of Meeting and Agenda are on file in the Office of the Chancellor. Executive Session, if required, is authorized by Chapter 551 and will be conducted prior to the conclusion of the meeting. If it is decided during the course of the meeting that discussion of any item listed on the agenda should be held in Executive Session, the Board will convene in Executive Session in accordance with Tex. Govt. Code §§ 551.071 - 551.094. 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 Board will consider, discuss, and take appropriate action regarding the following items:

AGENDA

1. **CALL TO ORDER**
2. **CERTIFICATION AND POSTING**
3. **ROLL CALL**
4. **PLEDGE OF ALLEGIANCE**
5. **INVOCATION -** Palo Alto College
6. **MEMORIALS**
7. **RECOGNITIONS**

7.A. AlamoPROMISE Student of the Month - January 2025, *Shaun Phillips*, Palo Alto College
Presenter: Dr. Robert Garza

7.B. Alamo Colleges District Staff Member of the Month - December 2024, *Aaron Hockaday*, San Antonio College
Presenter: Dr. Francisco Solis

7.C. Alamo Colleges District Staff Member of the Month - January 2025, *Carmen Velaquez-Avila,* Palo Alto College
Presenter: Dr. Robert Garza

7.D. Alamo Colleges District Faculty Member of the Month - January 2025, *Dr. Alison Sean D. Clark*, Palo Alto College
Presenter: Dr. Robert Garza

7.E. VEERA Gold Award Recognition
Presenter: Dr. Amy Bosley

8. **NEW BUSINESS**

8.A. Discussion and Possible Action on Granting of Emeritus Status - *Mark Hogensen*, Palo Alto College
Presenter: Dr. Robert Garza

9. **CITIZENS TO BE HEARD**

9.A. Registration: 5:00 PM - 5:55 PM

10. **CHAIR'S REPORT** - *Dr. Clint Kingsbery*

10.A. Community Outreach; AlamoTogether Summit Online Learning Strategy

11. **CHANCELLOR'S REPORT -** *Dr. Mike Flores*

11.A. Schools and Centers of Excellence Implementation Update
Presenter: Priscilla Camacho

12. **STUDENT SUCCESS COMMITTEE,** *Dr. Lorraine Pulido, Chair*

12.A. Discussion and Possible Action on Interlocal Agreement with the City of San Antonio for AlamoPROMISE
Presenter: Stephanie Vasquez

13. **AUDIT, BUDGET AND FINANCE COMMITTEE,** *Gerald Lopez, Chair*

13.A. Discussion and Possible Action on FY 2023-24 Annual Comprehensive Financial Report for the Alamo Colleges District and FY24 Annual Financial Report for Northeast Lakeview College

13.B. Discussion and Possible Action on Acceptance of FY2024/2025 Fund Balance and Budget Amendments
Presenter: Shayne West

13.C. Discussion and Possible Action on the Purchase of Marketing and Advertising Services
Presenter: Kristi Wyatt

13.D. Discussion and Possible Action on Approval of the Internal Audit Charter
Presenter: Frank Cortez

13.E. Discussion and Possible Action on Approval of the Audit Committee Charter
Presenter: Frank Cortez

14. **BUILDING, GROUNDS & SITES SELECTION COMMITTEE,** *Dr. Yvonne Katz, Chair*

14.A. Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price (GMP) for Construction Manager at Risk Contracts for Alamo Colleges District, San Antonio College - Maintenance Tax Note 2022 - Funded Projects
Presenter: Greg McClure

15. **POLICY AND LONG-RANGE PLANNING COMMITTEE,** *Anna U. Bustamante, Chair*

15.A. Discussion and Possible Action on Adoption of AlamoFORWARD 2025-2030 Strategic Priorities and Goals and Revision to Policy A.1.3 College District Vision, Mission, Values, and Goals Policy
Presenter: Michelle Lugalia-Hollon

15.B. Discussion and Possible Action on Revision of Policy F.5.2 Student Contests and Competitions
Presenter: Dr. Daphene Carson and Debi Gaitan

16. **LEGISLATIVE COMMITTEE**, *Joe Alderete, Jr., Chair*

16.A. Legislative Report
Presenter: Priscilla Camacho

17. **PERSONNEL**

17.A. Discussion and Possible Action on Appointment of Full-Time Faculty
Presenter: Linda Boyer-Owens

17.B. Discussion and Possible Action on Appointment of Administrators
Presenter: Linda Boyer-Owens

18. **CONSENT AGENDA**

18.A. Discussion and Possible Action on Consent Agenda Items

18.A.1) Approval of Board Meeting Minutes

18.A.1)a. Discussion and Possible Action on Approval of Minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole on November 12, 2024

18.A.1)b. Discussion and Possible Action on Minutes of the Regular Board Meeting on November 19, 2024

18.A.2) Internal Audit Department Monthly Activity Report

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

18.A.4) Department of Public Safety Monthly Clery Act Activity Report

18.A.5) Fiscal Services Reports

18.A.5)a. Discussion and Possible Action on Monthly Contracts Report

18.A.5)b. Discussion and Possible Action on Monthly Grants and Contracts Report

18.A.5)c. Discussion and Possible Action on Approval of Construction Reports

18.A.5)d. Discussion and Possible Action on Approval of Financial Reports

18.A.5)e. Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of $200,000

18.A.5)f. Discussion and Possible Action on Approval of Investment Report Through November 30, 2024

18.A.5)g. Discussion and Possible Action to Approve a Cooperative Purchase Award of Demolition Construction Services for Alamo Colleges District – Institutional Funded Projects (approved PM) for Westside Education & Training Center

18.A.5)h. Discussion and Possible Action for the Purchase of Construction Material Testing, Geotechnical Engineering and Building Envelope Engineering Services

19. **EXECUTIVE SESSION**

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

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

19.C. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorneys about pending and threatened litigations.

19.D. Pursuant to §551.074, Texas Government Code, the Board may consult with its attorneys about pending EEOC charges.

19.E. Pursuant to §551.072, Texas Government Code, the Board may deliberate the purchase, exchange, lease or value of real property, including without limitation, possible acquisition of realty in Comal County.

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

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

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

20. **RECONVENE OPEN MEETING**

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

21. **SETTING OF NEXT MEETING DATE**

21.A. Regular Meeting of the Alamo Colleges Board of Trustees is scheduled for February 25, 2025.

22. **ADJOURNMENT**

POSTED AT THE
ALAMO COMMUNITY COLLEGE DISTRICT
2222 N. Alamo St.; San Antonio, TX 78215 at
POSTED AT 5:00 PM ON THIS 17TH DAY OF JANUARY 2025

This meeting site is wheelchair accessible. The accessible entrance is located at the side entrance of Dr. Bruce H. Leslie Boardroom. Accessible parking spaces are located in front of the Alamo Colleges Center for Excellence and Student Success, 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 the Board of Trustees Office at dst-board@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

Employee and Student Memorials

Regular Meeting of the Board of Trustees

January 21, 2025

ALAMO COLLEGES DISTRICT

Linda Boyer-Owens, SPHR, SHRM-SCP

Associate Vice Chancellor for Talent, Organization, and Strategic Innovation

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Employee Memorials

Samuel Henry Evans
Assistant Professor
Palo Alto College
Employed: 01/19/2016 to 12/06/2024
Departed: December 6, 2024

Javier Guerra
Associate Professor
Northwest Vista College
Employed: 08/16/1999 to 12/08/2024
Departed: December 8, 2024

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Employee Memorials

Teresa B. Evernham

CE Enrollment Svc Profession

ACCESS

Employed: 07/12/2004 to 01/08/2025

Departed: January 9, 2025

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Student Memorials

Ross Anthony Webb
San Antonio College
Born: October 25, 2007
Departed: November 30, 2024

Alex James Franco
San Antonio College
Born: March 11, 2005
Departed: November 15, 2024

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Award Recipient
2024 2018

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AlamoPROMISE Student of the Month
January 2025
Shaun Phillips



- Majoring in Advanced Manufacturing
- A CAST STEM Graduate.
- Works part-time at Toyota
- Maintains a 3.08 GPA as a Parenting Student
- Is a Child Care Access Means Students in School (CCAMPIS) Recipient
- His daughter is enrolled at the Ray Ellison Family Center (REFC) drop-in childcare, where he takes her two days a week so he can attend class

As a single parent to his 3-year-old daughter, Shaun faces significant challenges balancing fatherhood with his education. Despite these obstacles, he is committed to his higher education journey to create a better life for his family.

Please join me in congratulating Shaun for being selected as the January 2025 AlamoPROMISE Student of the Month.

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ALAMO COLLEGES EMPLOYEE OF THE MONTH DECEMBER 2024
Aaron Hockaday, Network Specialist
San Antonio College

Aaron Hockaday is a highly skilled IT professional known for his calm demeanor and exceptional customer service. With a strong desire to help faculty, students, and staff navigate the ever-evolving technological landscape, Aaron is committed to ensuring the SAC community can seamlessly integrate technology into their daily work and learning environments.



His career at SAC began as a technology intern, and over the years, he has excelled in a variety of roles within the Office of Technology Services, including Computer Repair Technician, Information Systems Specialist, Client Support Specialist, and, most recently, Network Specialist. His career reflects a deep commitment to continuous learning, professional growth, and delivering top-tier support to the SAC community.

Upon graduation from the University of Texas at San Antonio with a Bachelor of Arts in Psychology in 2015, his passion for technology led him to further his education, returning to SAC in 2017 to earn an Associate of Applied Science in Cybersecurity and Information Assurance. Currently, he is pursuing a Bachelor of Applied Science in Cybersecurity at St. Philip's College, with plans to graduate in 2027.

DISTRICT WIDE STAFF MEMBER OF THE MONTH
January 2025
Carmen Velasquez-Avila
Director of the SHARE Center
Palo Alto College



- Has been a member of the Alamo Colleges Employee Family for 22 years. #PACProud
- Values the opportunity to make a meaningful impact on the lives of our students.
- The commitment of the SHARE Center's mission inspires her daily.

In Carmen's words, "I am deeply grateful for this recognition and would like to express my appreciation to my team and colleagues who continuously inspire and support me. Their collaboration and encouragement are integral to my success. This acknowledgment motivates me to work even harder as we strive to contribute to the success of our students"

Please help me in congratulating Carmen Velasquez-Avila for being selected as the January 2025 Alamo Wide Staff of the Month by the Alamo Colleges Executive Staff Senate.

Alamo Colleges Faculty Member of the Month: January 2025

Dr. Alison Clark
Instructor of Biology
Palo Alto College



- Graduated *summa cum laude* from Texas A&M University – Corpus Christi with her bachelor's degree in Biomedical Sciences in 2011
- Graduated from UT Health – San Antonio in 2016, earning her doctoral degree in Cellular and Structural Biology
- Joined the PAC Sciences and Kinesiology Department in Fall 2021
- Strives to improve teaching by attending professional development opportunities like the Pedagogy Conference and EduTech Conference
- Passion for engaging with students across campus at events like "Pizza with Profs" and Women's History Month
- Dedicated to helping students succeed beyond the classroom through outreach activities including teaching at Palo Alto College's middle school summer camps, volunteering at PACFest and New Palomino Family Day, and participating in the Faculty-Student Mentoring Program
- Commitment to community through work with PACFest, Pop-Up Market, and PAC Community Garden

Teaching has always been a part of Dr. Alison Clark's life. She comes from a family of educators – family members on both sides of her family have careers related to education, and both her parents are college professors. It was not a surprise that she followed the footsteps of her parents.

Alison graduated *summa cum laude* from Texas A&M University – Corpus Christi with her Bachelor's degree in Biomedical Sciences in 2011. Shortly after, she moved to San Antonio to begin her doctoral training at UT Health – San Antonio. It was during her doctoral training that Alison found her love for teaching and mentoring students. She graduated from UT Health – San Antonio in 2016, earning her doctoral degree in Cellular and Structural Biology. She continued her training as an Institutional Research and Academic Career Development Award (IRACDA) postdoctoral scholar at UT Health – San Antonio, where she received mentored research and teacher training.

In 2019, Alison transitioned to teaching full time. She taught at various institutions in San Antonio including University of Texas at San Antonio, Our Lady of the Lake University, and University of the Incarnate Word. She joined the Sciences and Kinesiology Department at Palo Alto College as a full-time faculty in Fall 2021, where she currently teaches General Biology I and II for both Majors and Non-science Majors.

Alison's caring and compassion for her students is evident in her efforts outside the classroom. She continuously strives to improve her teaching skills and learn new ways to connect with students by taking advantage of the many professional development workshops offered by the Alamo Colleges, like the Pedagogy Conference at Northeast Lakeview College and the Alamo Colleges EduTech Conference. Alison has a passion for engaging with students across campus at events like "Pizza with Profs" and Women's History Month. Her involvement in a number of campus outreach activities including teaching at Palo Alto College's middle school summer camps, volunteering at New Palomino Family Day, and participating in the Faculty-Student Mentoring Program, demonstrates her dedication to helping

students succeed. Furthermore, her work with PACFest, the Pop-Up Market, and the PAC Community Garden exemplify her commitment to the community.

Beyond all of this, Alison is happily married to her college sweetheart, Nathan, and a proud mom of two boys, Keith and Kyrie. Alison enjoys spending time with her family, reading and studying the Bible, practicing calligraphy, crafting all sorts of things, and thrift shopping.

Recognition of Excellence in Serving Veteran Students

Dr. Amy Bosley
President, Northwest Vista College

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ALAMO COLLEGES DISTRICT
Northeast Lakeview College

ALAMO COLLEGES DISTRICT
Northwest Vista College

ALAMO COLLEGES DISTRICT
Palo Alto College

ALAMO COLLEGES DISTRICT
San Antonio College

ALAMO COLLEGES DISTRICT
St. Philip's College



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Professor Emeritus
Mark Hogensen



- Celebrated 30 years of service teaching Art courses in Palo Alto College's Department of Fine, Performing, and Communication Arts from 1990 until he retired in 2020
- Helped develop the Study Abroad Program at Palo Alto College and led programs in Spain and Italy for eight years; Mark's work provided over 80 students with an international education experience
- Represented Alamo Colleges as a keynote speaker in New Delhi, India at the International Conference on Creativity
- Awarded a Fulbright to Egypt, Türkiye, and Bulgaria
- Selected by the city of San Antonio for a large-scale public art project; Mark is a widely exhibited and collected artist

Discussion and Possible Action on Granting of Emeritus Status of the Art Department at Palo Alto College in the Alamo Colleges District

Presented for recommended approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on January 21, 2025.

MINUTE ORDER

"The Board of Trustees hereby approves, with the recognition and appreciation for 24 years of dedicated service to Alamo Colleges District – Palo Alto College and with the recommendation of the faculty and administration of Alamo Colleges District – Palo Alto College and the Chancellor of the College District, Mark Davies Hogensen, Professor Emeritus of the Art Department at Alamo Colleges District – Palo Alto College."

PURPOSE

To approve Emeritus status to a retired professor at Alamo Colleges District – Palo Alto College

BACKGROUND

The Board may approve emeritus status for retiring full-time faculty members or administrators as recommended by the Chancellor according to administrative guidelines. With respect to the designation of Professor Emeritus, the qualifications and appointment shall be at the sole discretion of the Board (Policy D.10.4)

IMPLICATIONS

Financial:	None
Strategic Objective:	All
Human Resources:	Recognition of Faculty and Administrators
ATTACHMENTS:	Resolution

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens Date: 2024.10.10 13:35:07 -05'00'

Linda Boyer-Owens Date
Associate Vice Chancellor for Talent, Organization and Strategic Innovation

Oct 1, 2024

Dr. Robert Garza Date
President

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

RESOLUTION

WHEREAS, Mark Hogensen, began teaching Art at Alamo Colleges District - Palo Alto College as an adjunct instructor in 1990 and became a full-time instructor in 1994;

WHEREAS, he earned a Bachelor of Fine Arts from Oregon State University;

WHEREAS, he earned a Master of Fine Arts from the University of Texas San Antonio;

WHEREAS, he contributed to the college and the department by serving as Professor of Art in the Fine, Performing, and Communication Arts Department, by serving as lead instructor assisting the department chair with course directors and adjunct faculty;

WHEREAS, he has been a Fulbright-Hays Fellow in Turkey and Egypt, was a keynote speaker at Stella Maris College, Chennai, India, has conducted numerous lectures on Art in Texas, across the United States, and internationally;

WHEREAS, he promoted student success and retention through ensuring that students always received a quality education, by providing a supportive environment for all his students, and through the educational opportunities he provided students in his study abroad courses;

WHEREAS, Mark Hogensen has been an inspiration to his colleagues by his dedication to arts education as a Professor of Art at the Alamo Colleges and a professional artist in the arts community;

WHEREAS, Mark Hogensen has always maintained high standards in his teaching, and;

WHEREAS, Mark Hogensen has requested retirement effective August 2020;

NOW, THEREFORE BE IT RESOLVED that the Board of Trustees of the Alamo Colleges District, with recognition and appreciation for 24 years of dedicated service at Alamo Colleges District - Palo Alto College and with the recommendation of the Faculty and Administration of Alamo Colleges District -Palo Alto College and the Chancellor of the District, name Mark Hogensen as Professor Emeritus of Art, of Alamo Colleges District -Palo Alto College.

TO BE READ BY BOA R D CHAIR BEFORE CTBH ITEM

Citizens To Be Heard Standard Statement

All individuals wishing to address the Board should have signed up to do so.

Comments relating to general matters shall be presented during the Citizens To Be Heard portion of the meeting. Comments relating to a specific item or items on the Board's agenda may be presented (a) during the Citizens To Be Heard portion of the meeting or (b) during consideration of the specific agenda item or items.

- No presentations shall exceed three (3) minutes.
- If ten (10) or more person sign up to comment on a specific item, each speaker may be limited to two (2) minutes by majority vote of the Board.
- Individuals needing a translator will have a six-minute time period.
- No individual is allowed to transfer his or her time to another individual.
- When the timer beeps, please finish your sentence so that we can allow others to have their voice heard.
- Please introduce yourself by name and state whether you represent yourself, an organization or an employer.

Please know that your right to speak may be withdrawn by the Board Chairman if you are discourteous, disrespectful, or are otherwise likely to impede, interfere with or otherwise obstruct this meeting.

State law limits Trustee response to public comments.

AlamoFUTURE- Organizational Charge #1

Schools and Centers of Excellence Implementation Update

ALAMO COLLEGES DISTRICT

January 21, 2025

Board Policies in Support of Charges

A.01.03

College District Vision, Mission, Values and Goals Policy

Responsible Department: Chancellor's

Charges to the Chancellor

Active Goal 1
AlamoFUTURE
Prepare the Alamo Colleges District organization and stakeholders to meet the demands of the future with a focus on how the organization can proactively plan for and support changes in education, training, employment, and the economy.

Develop an optimal organizational structure to support continued student enrollment growth and ensure a high-quality student experience. Faced with two colleges approaching 20,000 students each, determine the optimal college size (on-campus & online) to be positioned for the future as well as ensure access throughout Bexar County, the service area, and the State of Texas.

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Timeline

- **January 2024-** Visioning sessions with District and College leaders
- **March – April 2024 –** Internal and External stakeholder feedback sessions
- **April –May 2024 –** Review of feedback and leadership insights provided
- **Summer 2024 –** College evaluation sessions
- **September 2024** – Presentation to Board of Trustees on Schools and Centers of Excellence Framework





Schools and Centers of Excellence Framework

Schools are designed to be disciplinary-specific (course and program clusters). Elements of the Schools (courses, facilities, labs, etc.) can be located across multiple Alamo Colleges sites/colleges.

Centers of Excellence are designed to be site-specific and may or may not house related courses and programs. The focus of a Center of Excellence is to provide thought leadership, advanced research, and opportunities for innovative industry partnerships.

Guiding Principles

The following is a set of guiding principles for overall implementation of the Schools and Centers of Excellence:

Student-Centered Approach	Clear and Consistent Communication
Data-Informed Decision-Making	Focus on Industry Demand & Community Well-Being
Research-Based Practices	Adaptability and Continuous Improvement
Collaboration (Internal and External)	Flexible Structure
Research-Based Practices	Vision and Goal Orientation

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From Discovery to Implementation



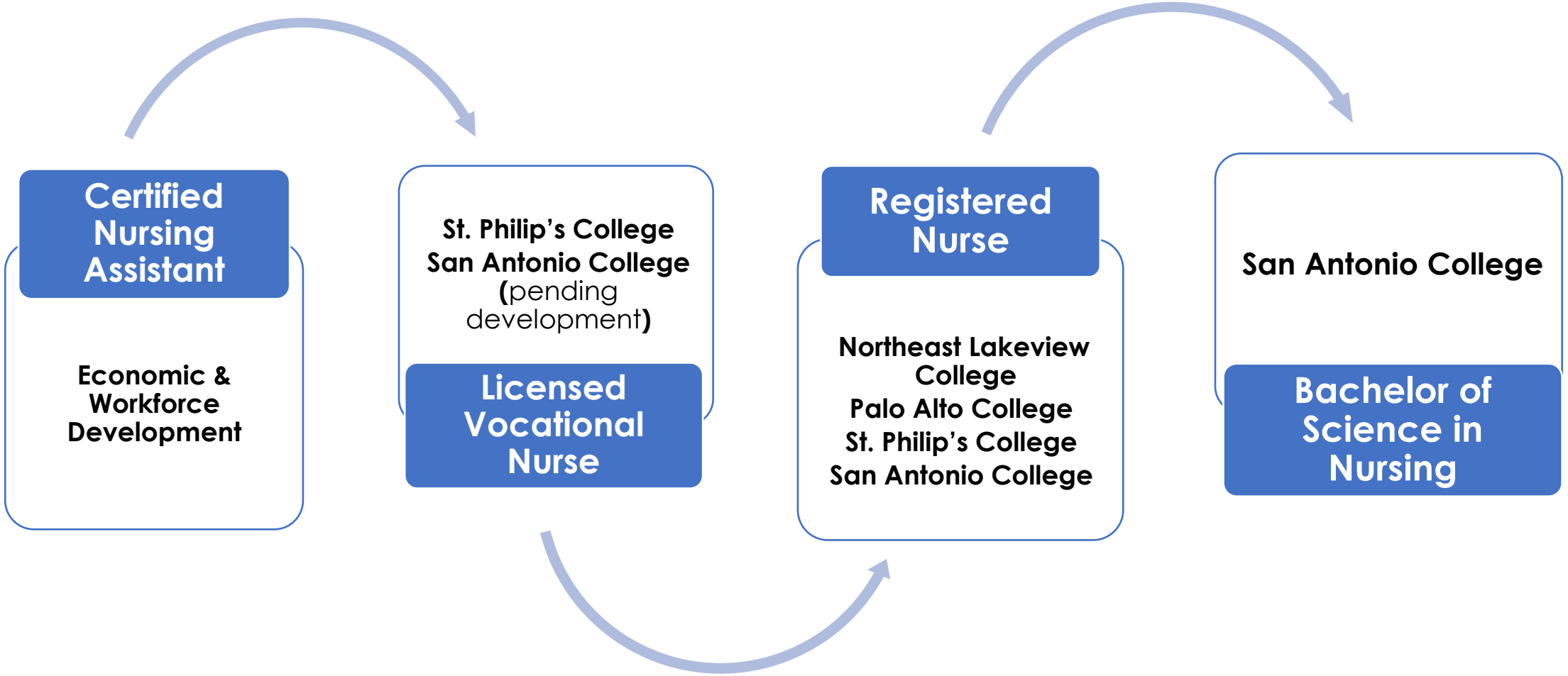
During the discovery process, proposed schools and centers were provided by both internal and external stakeholders.

Based on data and work undertaken by the district, the first phase of implementation will include the development of three schools:

- School of Nursing and Health Professions
- School of Emerging Technologies
- School of Engineering

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What does this look like in practice?



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Next Steps

This is a journey of change and impact for Alamo Colleges District. Plans include the following:

- Development & implementation of three Schools over the course of the next 12-18 months:
  - School of Nursing and Health Professions
  - School of Emerging Technologies
  - School of Engineering

- Updates in the coming months, on future implementation plans for additional schools and centers of excellence.

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Discussion and Possible Action on Interlocal Agreement with the City of San Antonio for AlamoPROMISE

Stephanie Vasquez
Chief Program Officer – AlamoPROMISE

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Action Requested

Authorize the Chancellor or his designee to negotiate and execute an Interlocal Agreement related to Year 6 of the AlamoPROMISE Program in the amount of $4,676,930, substantially in the form presented and on terms agreeable to District counsel.

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Discussion and Possible Action on Interlocal Agreement with the City of San Antonio for AlamoPROMISE.

Presented to the Board Acting as Committee of the Whole on January 14, 2025, and now presented to the Board for approval on January 21, 2025.

MINUTE ORDER
"The Board of Trustees authorizes the Chancellor or his designee to negotiate and execute an Interlocal Agreement related to Year 6 of the AlamoPROMISE Program in the amount of $4,676,930, substantially in the form presented and on terms agreeable to District counsel."

PURPOSE
To authorize an Interlocal Agreement between the City of San Antonio and the Alamo Colleges District for the continued collaboration on the AlamoPROMISE initiative ("Program") to financially support students in completing college and obtaining the necessary skills to enhance economic and social mobility.

BACKGROUND
Launched in FY 2020, AlamoPROMISE provides no-cost tuition and fees to eligible students from participating high schools and programs which consists of any high school in Bexar County, including private, charter, and home schools.

Previously, the City of San Antonio provided last-dollar scholarships to support scholars enrolling in Fall 2023/Spring 2023 in the amount of $2,456,170, scholars enrolling in Fall 2023/Spring 2024 in the amount of $2,565,173, and scholars enrolling in Fall 2024/Spring 2025 in the amount of $4,676,930.

This Interlocal Agreement authorizes last-dollar scholarships to support an estimated 2,237 scholars enrolling in Fall 2025/Spring 2026 in the amount of $4,676,930.

The Alamo Colleges District is subject to performance and outcome reports to be submitted to the City's Workforce Development Office related to this program.

IMPLICATIONS

Financial:	$4,676,930 to be paid by the City of San Antonio to support last-dollar scholarships for AlamoPROMISE Scholars enrolling in Fall 2025/Spring 2026. Of the $4,67,930 included in the ILA, $2,111,757 are provided through the City's Ready to Work initiative under this agreement.
Strategic Plan:	Goals 1 - Student Success.
Human Resources:	Not applicable.
Attachments:	Draft Interlocal Agreement Regarding AlamoPROMISE Program Between the City of San Antonio and the Alamo Colleges District

Dr. Mike Flores Date
Chancellor

Xavier Urrutia Date
Interim Vice Chancellor, EWD

AlamoPROMISE

Alamo Colleges District & City of San Antonio
Interlocal Agreement for AlamoPROMISE Year 6

January 6, 2024

Stephanie Vasquez
Chief Program Officer - AlamoPROMISE

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
Award Recipient 2024 2018

ACHIEVING THE DREAM LEADER COLLEGE OF DISTINCTION

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Board Policies in Support of Charges

- **B.9.1 Educational Philosophy – The Alamo Way: Always Inspire, Always Improve**
- **F.6.5 Student Success: Equity**

Charges to the Chancellor

AlamoPROMISE – Improve College Going Rates

Successfully expand AlamoPROMISE to graduating seniors from comprehensive high schools and targeted Early College High Schools in Bexar County. Continue to pursue a collective impact strategy to implement and fund AlamoPROMISE.

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Proposed Action

Execution of an Interlocal Agreement with the City of San Antonio for AlamoPROMISE

- Continues support of AlamoPROMISE
- Provides Year 6 funding of $4,676,930
  - COSA General Fund: $2,565,173
  - COSA Ready to Work: $2,111,757
- Supports an estimated 2,237 students enrolling in Fall 2025/Spring 2026



Interlocal Agreement *Background*



Since program launch in 2019, City has provided last-dollar tuition and fee scholarships to AlamoPROMISE Scholars residing in San Antonio



Includes funding for NXT Level Youth Opportunity participants to be AlamoPROMISE Scholars



Through FY24, City has provided AlamoPROMISE total funding of $10,994,084



City funds have supported 3,806 AlamoPROMISE Scholars with last-dollar scholarships



Recruitment of New Students
Entering ACD in Fall 2024

AlamoPROMISE Year 5: Highlights

Target	73+ Promise High Schools & Programs
Prospects	22,000 Estimated High School Seniors
Goal	6,710 New Promise Scholars
Enrolled	7,560 New Promise Scholars Enrolled Fall 2024 ***Now 23,000+ Scholars enrolled since program launch***

Operational Preliminary Fall 2024 Banner Enrollment Data as of 12/2024, IT Reporting.

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Positive Enrollment Growth

ACD & Bexar County

+41% ACD enrollment

from pre-promise levels

+7.4% college going

In Bexar County

- ✓ HS Graduates Enrolled in TX Public Higher Education:
- ✓ 56% in 2023 vs. 48.6% in 2019



UP PARTNERSHIP

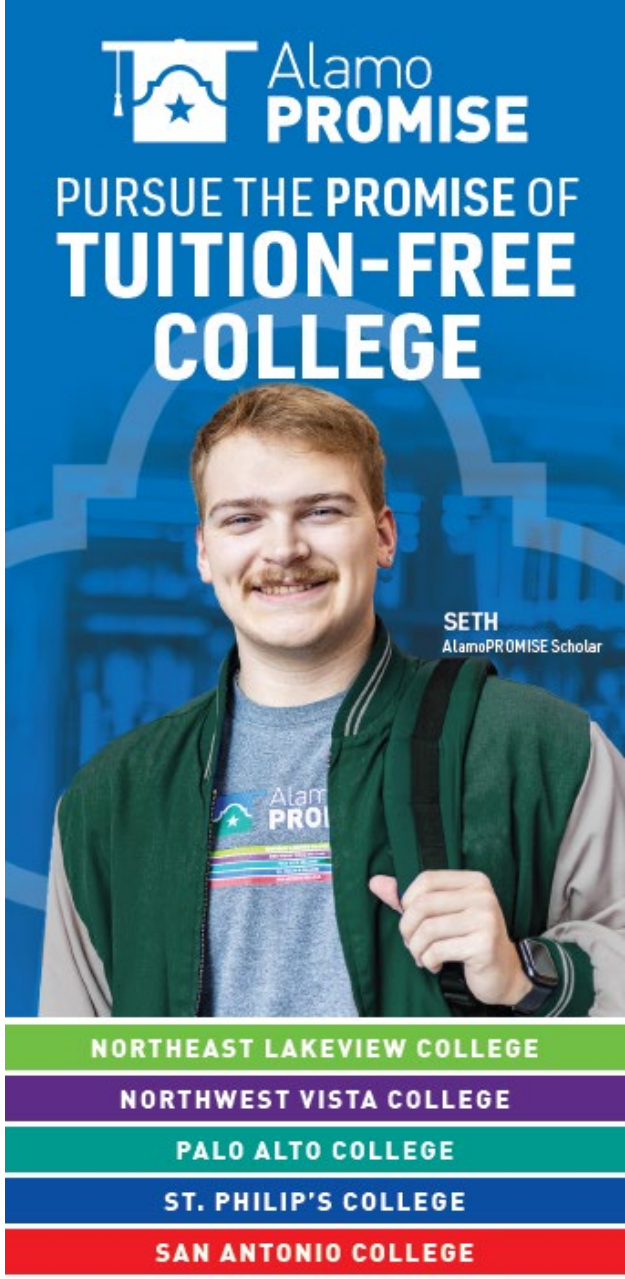
FUTURE READY PLAN BEXAR COUNTY

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Future Impact *AlamoPROMISE Endowment*

- Engaging in long-term funding sustainability strategies
- Enhancement of the AlamoPROMISE Endowment
- **Opportunity to partner with the Alamo Colleges Foundation to provide a recurring source of funds to enhance AlamoPROMISE Scholarships**





Recommendation

Proposed Action

Approval of Minute Order to execute an Interlocal Agreement with the City of San Antonio for continued support of the AlamoPROMISE program.

- **Provides Year 6 funding of $4,676,930**
- **Supports an estimated 2,237 students enrolling in Fall 2025/Spring 2026**

Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
Award Recipient
2024 2018

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USA

Discussion and Possible Action on FY 2023-24 Annual Comprehensive Financial Report for the Alamo Colleges District and FY24 Annual Financial Report for Northeast Lakeview College

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

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Patrick F. Vrba. Jr., CPA
Controller

Action Requested

Approve the attached drafts of the Annual Comprehensive Financial Report for the Alamo Colleges District and the Annual Financial Report for Northeast Lakeview College for the year ended August 31, 2024; and accepts the drafts of the: 1) Independent Auditor's Report for Alamo Colleges District; 2) Independent Auditor's Report for Northeast Lakeview College; 3) Independent Auditor's Report on Internal Control over Financial Statements Performed in Accordance with Government Auditing Standards for Alamo Colleges District; 4) 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; 5) Independent Auditor's Report on Compliance for Each major Federal Program and Report on Internal Control over Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the Texas Grant Management Standards.

Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

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Discussion and Possible Action on FY2023-24 Annual Comprehensive Financial Report for the Alamo Colleges District and FY24 Annual Financial Report for Northeast Lakeview College

Presented to the Board acting as Committee of the Whole on January 14, 2025 and now presented to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES for approval on January 21, 2025.

MINUTE ORDER

"The Board of Trustees approves the attached drafts of the Annual Comprehensive Financial Report for the Alamo Colleges District and the Annual Financial Report for Northeast Lakeview College for the year ended August 31, 2024; and accepts the drafts of the: 1) Independent Auditor's Report for Alamo Colleges District; 2) Independent Auditor's Report for Northeast Lakeview College; 3) 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 Alamo Colleges District; 4) 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; 5) Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance; 6) Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the Texas Grant Management Standards."

PURPOSE

To comply with state reporting and federal auditing requirements.

BACKGROUND

The Annual Comprehensive Financial Report (ACFR) for the Alamo Colleges District and the Annual Financial Report (AFR) for Northeast Lakeview College were recently completed by your Finance and Administration staff. The ACFR for the Alamo Colleges District includes financial activities of the five colleges—San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College. The reports:

- Are prepared in accordance with generally accepted accounting principles and the Governmental Accounting Standards Board (GASB); and
- Comply 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 audit opinion drafts from CliftonLarsonAllen LLP.

Report	Opinion
Independent Auditor's Report for Alamo Colleges District	Unmodified
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*	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	Unmodified

Report	Opinion
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance	Unmodified
Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the Texas Grant Management Standards	Unmodified

State statute requires an annual audit by independent certified public accountants. 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.

The Annual Financial Report for Northeast Lakeview College is prepared to provide required information for NLC's accreditation by the Southern Association of Colleges and Schools Commission on Colleges (SACS-COC).

This is the sixteenth year the Alamo Colleges District will submit the ACFR for the Alamo Colleges District to the Government Finance Officers Association (GFOA) for consideration for the Certificate of Achievement for Excellence in Financial Reporting. In order to be awarded this certificate, a governmental entity must publish a financial report that meets the GFOA standards and requirements. Alamo Colleges District was awarded its fifteenth Certificate of Achievement for Excellence in Financial Reporting for the FY2023 ACFR.

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 of ACFR for Alamo Colleges District, includes CliftonLarsonAllen LLP's audit opinions and reports.
2. Draft of Annual Financial Report for Northeast Lakeview College, includes CliftonLarsonAllen LLP's audit opinions and reports.

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

Dr. Thomas Cleary Date
Interim Vice Chancellor for Finance & Administration

Dr. Mike Flores, Chancellor Date

Actions Requested by Board

Approve FY 2024 financial statements

- Annual Comprehensive Financial Report for the Alamo Colleges District
- Annual Financial Report for Northeast Lakeview College

Accept CLA's audit opinions and reports for:

- Financial report for the District and NLC
- Internal controls report for the District and NLC

ALAMO COLLEGES DISTRICT
Malcolm Baldrige National Quality Award Award Recipient 2024 2018
LEADER COLLEGE OF DISTINCTION
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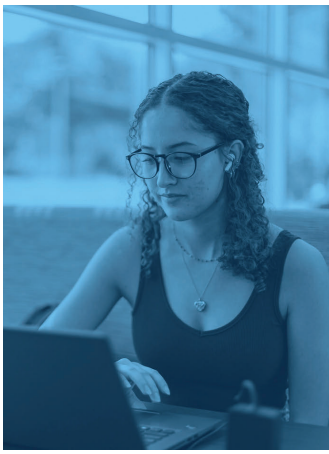
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023

ALAMO COMMUNITY COLLEGE DISTRICT
SAN ANTONIO, TEXAS





ALAMO COLLEGES DISTRICT

NORTHEAST LAKEVIEW COLLEGE
NORTHWEST VISTA COLLEGE
PALO ALTO COLLEGE
ST. PHILIP'S COLLEGE
SAN ANTONIO COLLEGE

ALAMO COMMUNITY COLLEGE DISTRICT

San Antonio, Texas

Annual Comprehensive Financial Report

For the Years Ended

August 31, 2024 and 2023

Prepared by:

Finance and Fiscal Services Department

ALAMO COMMUNITY COLLEGE DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
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ALAMO
COLLEGES
DISTRICT

Introductory Section


ALAMO
COLLEGES
DISTRICT

ALAMO COLLEGES DISTRICT

December 18, 2024

To the Board of Trustees, the Residents of Bexar County and the Alamo Community College District Service Area of Atascosa, Bandera, Comal, Guadalupe, Kendall, Kerr and Wilson Counties:

We are proud to submit the following Annual Comprehensive Financial Report (Annual Report or ACFR) for the Alamo Community College District (Alamo Colleges District, ACD or District) for the fiscal years ended August 31, 2024 and 2023. The Annual Comprehensive Financial Report has been prepared in accordance with United States Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB) and complies with the Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges as set forth by the Texas Higher Education Coordinating Board (THECB).

State statute requires an annual audit by independent certified public accountants. 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 April 2024, the Board of Trustees of the Alamo Colleges District selected the independent accounting firm of CliftonLarsonAllen, LLP to perform the annual audit. In addition to meeting the requirements set forth in state statutes, their audit also was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related Uniform Guidance and State of Texas Grant Management Standards (TxGMS). The auditor's report related specifically to the single audit is included in the Single Audit Section of this ACFR.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal controls. The objective of internal controls 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 on pages 14-17 of this ACFR, and Management's Discussion and Analysis (MD&A) immediately follows it. The MD&A provides a narrative introduction, overview and analysis of the basic financial statements and complements this letter of transmittal. 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

The Alamo Community College District is a nationally recognized organization. The Alamo Colleges District includes Palo Alto College, Northwest Vista College, San Antonio College, St. Philip's College, and Northeast Lakeview College, along with several off-campus locations throughout the San Antonio metropolitan area, serving an eight-county region and over 100,000 students annually. ACD has been the recipient of numerous state and national awards including receiving the Malcolm Baldrige National Quality Award, the nation's highest honor for performance excellence for the second time in October 2024. The Alamo Colleges District was also Certified™ by Great Place to Work®, a testament to its employees' feedback about their work experience at the District.

People recognize the Alamo by its distinctive architectural shape and the role it played in history. As its namesake, the Alamo Colleges District has had its own inspirational impact on society. From its origin as a community college district in 1945 through decades of change and expansion, the District has worked to make higher education accessible and affordable. Today, our five colleges fulfill this mission with a vast array of certificates, courses, 2-year degrees, and now offers Bachelor's degrees in Nursing, Operations Management and Cybersecurity. Credits earned transfer to four-year universities for those pursuing advanced degrees, and our workforce development and continuing education programs help individuals build new careers and meet the needs of businesses. In short, we empower people and shape futures.

The Alamo Colleges District is one of the largest community college districts and providers of higher education in Texas. Bexar County is the taxing district for ACD; however, the District's service area extends to cover a much larger region including: all of Bandera, Bexar, Comal, Kendall, Kerr and Wilson Counties, and most of Atascosa and Guadalupe counties. San Antonio is the seventh-largest city in the nation with an estimated population of 1.5 million residents. Alamo Colleges

District overall student enrollment includes a varied mix of students that accurately reflects the diverse community in which the District is situated, illustrated in the following student profile.



Alamo Colleges District serves the Bexar County community and its service area through its programs and services that help students succeed in acquiring the knowledge and skills needed in today's world. Students are taught by highly qualified faculty with Master's and Doctorate degrees who are dedicated to creating a learning-centered environment. Student services include advising, computer labs, tutoring, financial aid services, services for the disabled, advocacy centers, developmental instruction, veteran's services, and job placement assistance.

Alamo Colleges District, a Hispanic-Serving System which includes the nation's only college to be federally designated as both a Historically Black College and a Hispanic-Serving Institution, is one of the nation's largest producers of Hispanic nurses. ACD is also one of Texas' largest providers of online post-secondary education. A diverse international program brings central American and other teachers to San Antonio for advanced education while affording students and faculty the opportunity to gain the skills to work in a global economy.

The Five Colleges of the Alamo Colleges District

The five colleges that comprise ACD include: St. Philip's College (SPC), established in 1898; San Antonio College (SAC), established in 1925; Palo Alto College (PAC), established in 1985; Northwest Vista College (NVC), established in 1995; and Northeast Lakeview College (NLC), established in 2007. All the colleges are within San Antonio city limits except Northeast Lakeview College, located in Live Oak, Texas, on the northeast border of San Antonio. Each College operates with significant autonomy in accordance with ACD's unique participatory leadership model of collaborative leadership between the colleges and the District support operations. Based on that autonomy, each college is accredited independently by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate degrees and certificates.

The five college campuses encompass over 5 million square feet of space on 778 acres across Bexar County. Each has typical college campus facilities such as academic and classroom buildings, administrative buildings, library facilities, gymnasiums, cafeterias, science classrooms and labs, and computer labs. In addition, there are a number of specialty facilities such as performing arts centers, natatoriums, allied health, emergency medical training areas and mortuary science facilities.

District Support Operations

The District Support Operations are housed in the Alamo Colleges Center of Excellence for Student Success (ACCESS) building, located close to the urban contemporary Pearl District near downtown San Antonio. The District Support Operations provides administrative services and support to the five colleges under collaborative agreements. The ACCESS facility encompasses 160,950 square feet of space which houses the executive offices for the Chancellor and Vice Chancellors, as well as Human Resources, Legal Services, Ethics, Communications, Internal Audit, Strategic Planning and Performance Excellence, Institutional Research and Effectiveness, Information Technology, Finance and Fiscal Services, Financial Planning, Facilities, Student Financial Aid, Center for Student Information, Police, Economic Workforce Development, and other service units. The ACCESS building has a large conference center for cross-college meetings, program collaboration, and community use. Some remaining District Support Operations personnel are co-located with the colleges on their campuses, enabling them to be close to the students they support.

Off-Campus Sites

The Alamo Colleges District also maintains several off-campus sites in an effort to better serve the residents of Bexar county and those located within the surrounding service area including:

- Brackenridge Education and Training Center
- Central Texas Technology Center, New Braunfels, TX
- Eastside Education and Training Center (EETC)
- First Responders Academy (FRA), Von Ormy, TX
- Greater Kerrville - Alamo Colleges Center
- Northwest Education & Training Center (NWETC - *under construction*)
- Northwest Vista College Southwest Research Institute Center
- St. Philip's College Military Base Locations
- St. Philip's College Southwest Campus
- Southside Education & Training Center (SETC)
- Workforce Center of Excellence
- Westside Workforce Education and Training Center (WETC)

The member colleges are open-door institutions whose students come to college with various goals and with various levels of preparedness. Consequently, the colleges serve students and the community with transfer courses, academic and technical degrees, and workforce development and continuing education options, offering more than 325 degree and certificate programs. Educational program and service offerings are designed to meet the educational goals and service needs of the students and are delivered through semester, flex, weekend, evening, and online courses.

Economic Conditions and Outlook

The economic conditions in San Antonio, Bexar County and Texas remain strong to support the operations of the District. Net assessed property values in Bexar County have continued to exhibit strong growth, increasing by 10.3% in 2024 after a 15.9% increase in 2023. With ad valorem property tax revenue accounting for approximately 51% of the District's operating budget in fiscal year 2024, this has been a boon for the District. In addition, San Antonio continues to experience significant population growth which will further increase tax revenues for the District and increase the pool of potential students. In a September 2024 article published in the San Antonio Express News, San Antonio's population increased more than any other large U.S. city in 2023 according to data released by the Census Bureau. According to an October 2024 report from the Federal Reserve Bank of Dallas, the unemployment rate for San Antonio was 3.8% in August, compared to 4.1% for the state of Texas and 4.2% for the United States. The report also cited that San Antonio payrolls and wages increased by 10.1% and 9.6%, respectively, on an annualized basis in August 2024.

The Alamo Colleges District has been an integral part of the greater San Antonio community for more than 100 years, contributing significantly to the economic and social well-being of those who share this community. An economic impact study reported that 1 out of every 36 jobs in the Alamo Colleges service area is supported by the activities of the Alamo Colleges and its students. It is estimated that the average associate's degree graduate from the Alamo Colleges District

will see an increase in earnings of $9,400 each year, or over $400,000 in additional lifetime earnings compared to someone with a high school diploma working in Texas.

The District also continues to play a key role in the local workforce development initiatives by the City of San Antonio and Bexar County. Launched in April 2022, the District has partnered with the City of San Antonio to launch the SA: Ready to Work program, funded through the collection of a 1/8 cent sales tax through December 2025, and aimed at providing education and training programs to help thousands of San Antonians improve their quality of life by developing skills needed to get higher-paying jobs. The total cost of the program is estimated to be over $200 million, with over $51 million allocated to the Alamo Colleges District as an official community partner. It is clear that the Alamo Colleges District will play an integral part of the economic recovery for San Antonio, as the largest provider of workforce training in the area.

The three primary revenue streams to the Alamo Colleges 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 continues as revenues from ad valorem taxes increased by $34.9 million, or 11.0% in 2024 as net assessed property values of the District increased from approximately $224.3 billion in 2023 to $247.5 billion in 2024, providing funding for facilities repairs and maintenance. There was no increase in the District's tax rate for fiscal year 2024. The tax collection rates were 98.3% and 98.5% in 2024 and 2023, respectively. The District continues to benefit from a pattern of predictable and increasing property values.

- State appropriations for education and general state support, which are critical to keeping student tuition rates low, increased by $25.3 million or 39.5%, up from $63.9 million in fiscal year 2023 to $89.2 million in fiscal year 2024. The significant increase is attributable to a new funding model, House Bill 8 (HB8), passed by the 88th Texas Legislature in 2023. HB8 replaced the former funding model largely based on the number of courses and credit hours offered with a dynamic, performance-based model tied to specific outcomes. For further information, see Statistical Supplementary schedules 6a-6e within these financial statements. State appropriations for state group insurance and pension retirement obligations increased $7.6 million, for an overall net increase of approximately $32.8 million in total state appropriations.

- Revenues from net tuition and fees increased by approximately $8.3 million in 2024 due to record enrollment. In 2023, net tuition and fees decreased by approximately $0.7 million primarily as a result of more tuition discounts awarded in fiscal year 2023 as a result of the expansion of the AlamoPROMISE program.

Strategic and Long-Term Financial Planning

The Board approves a multi-year strategic plan that is reviewed and re-affirmed annually and involves all levels of the organization. Key performance indicators based on state and national peer institutions and annual performance targets are defined. An integrated planning model is used to strengthen the connection between the strategic plan, related action plans and the budget, which is approved annually by the Board of Trustees.

The budget is developed with broad-based staff involvement and is guided by budgetary, debt and financial policies approved by the Board. The budget includes a multi-year financial plan, which incorporates proposed increases for capital budgets, preventive maintenance and student success initiatives.

Major Initiatives

This year, we are experiencing an unprecedented milestone - a record-breaking enrollment of first-time in college students across our Alamo Colleges and a record 78,000 in overall enrollment in Fall 2024. Our thriving community of learners is at the heart of everything we do, and this surge in enrollment reflects the growing recognition of ACD as a hub of academic excellence, support, and personal growth. It is also a reflection of the commitment, dedication, and hard work of the entire Alamo Colleges family who have contributed to this remarkable achievement. The overall goal of the FY2025 operating budget is to continue the momentum we created in positioning the District for growth by making the most effective use of every dollar to support the economic and social mobility of our community and the success of our students.

FY25 budget highlights include:



- Supporting student-focused strategies including AlamoPROMISE, AlamoBOOKS+, and AlamoU by scaling high school equivalency offerings and strengthening matriculation to continuing education and academic programs.
- Implementing talent strategies to retain faculty and staff and remain competitive, including market rate adjustments, completion of equity pay, and launching the Faculty Multi-year Contract Program.
- Sustaining core services like instructional delivery, college and departmental expenses, and benefits and enterprise-wide investments.

As we move forward through FY25 and the years to come, the District is confident that we will continue our mission of empowering our diverse communities for success. Many thanks to the Alamo Colleges District family for their contributions in helping our students achieve their educational goals.

FY24 Awards and Recognitions

- In October 2024, the Alamo Colleges District became the first higher education institution to receive the Malcom Baldrige National Quality Award *twice*. The Baldrige Award is the nation's only presidential award for performance excellence.
- The Alamo Colleges District was certified by Great Place to Work as a result of employees' positive feedback about their work experience at the District.
- The District received the prestigious 20th Anniversary Network Legend Award by Achieving the Dream, marking a significant milestone in the District's partnership with the Network, spanning two decades of efforts to innovate and advance equity within the District and the greater San Antonio region.
- Northwest Vista College was named as a finalist for the 2025 Aspen Prize for Community College Excellence in June 2024. The award is the nation's signature recognition of strong performance among community colleges with competition from over 1,000 community colleges nationwide.
- The St. Philip's College Office of Veterans Affairs received the 2024 Veteran Education Excellence Recognition Award from the Texas Veteran's Commission, recognizing the college's dedication to providing exceptional educational services to veterans and military-connected students.

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

Thomas Cleary

Dr. Thomas S. Cleary
Interim Vice Chancellor
Finance and Administration

Lisa Mazure

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


ALAMO
COLLEGES
DISTRICT

ALAMO COMMUNITY COLLEGE DISTRICT

ORGANIZATIONAL DATA
August 31, 2024

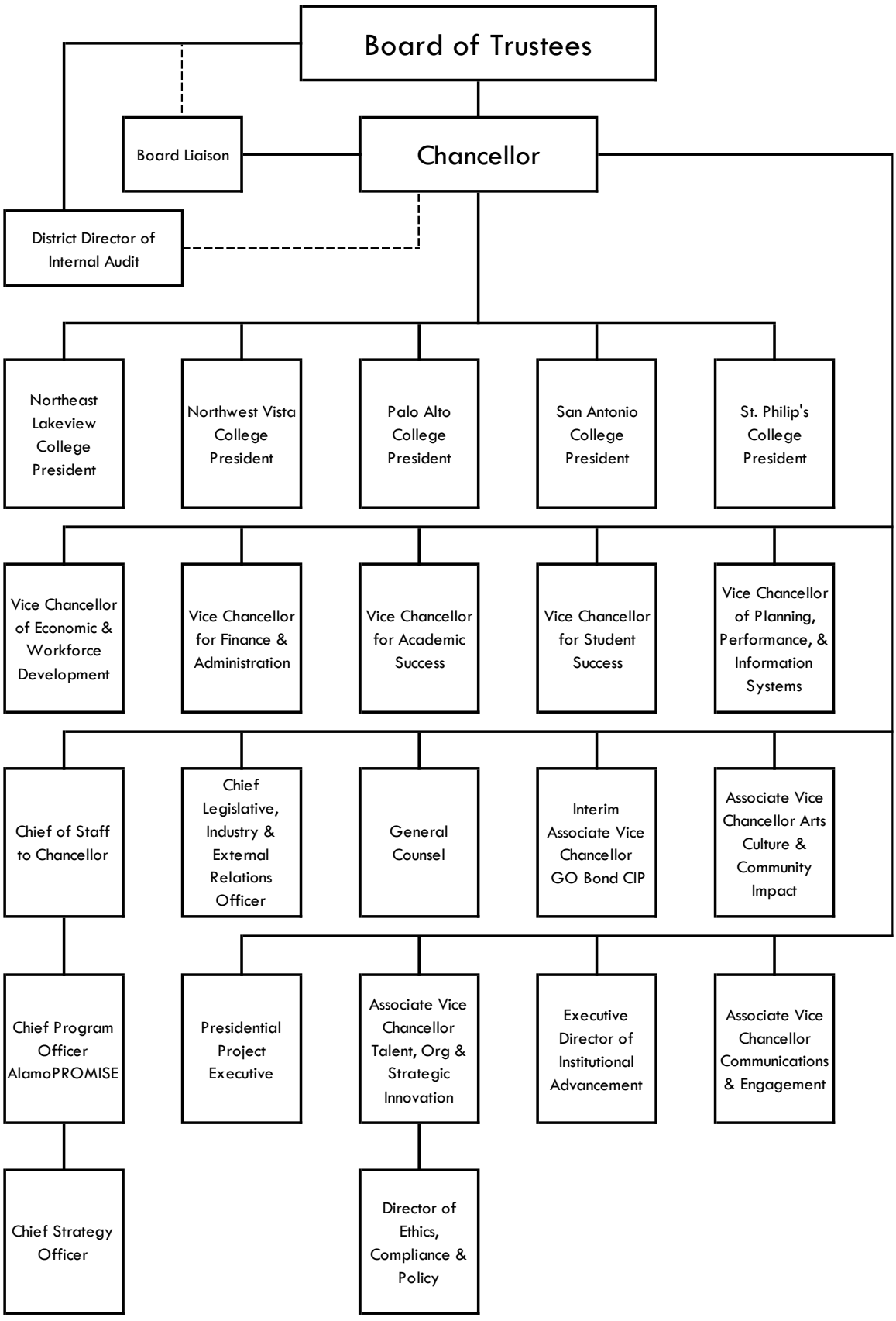
ELECTED OFFICIALS

Member	Position	City, State	District	Term Expires
Clint Kingsbery	Chairperson	San Antonio, Texas	8	2026
Joe Alderete, Jr.	Vice-Chairperson	San Antonio, Texas	1	2028
Anna Uriegas Bustamante	Secretary	San Antonio, Texas	3	2028
Gloria Ray	Assistant Secretary	San Antonio, Texas	2	2028
Dr. Gene Sprague	Member of the Board	Helotes, Texas	6	2030
Dr. Yvonne Katz	Member of the Board	San Antonio, Texas	7	2030
Dr. Lorena Pulido	Member of the Board	San Antonio, Texas	4	2026
Gerald Lopez	Member of the Board	San Antonio, Texas	5	2030
Leslie Sachanowicz	Member of the Board	San Antonio, Texas	9	2026
Logan Martinez	Student Trustee	San Antonio, Texas		2025

ADMINISTRATIVE OFFICIALS

Dr. Mike Flores	Chancellor
Dr. Thomas S. Cleary	Vice Chancellor for Finance and Administration (interim)
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
Debi Gaitan	Vice Chancellor for Student Success (interim)
Barton T. Simpson, CFRE	Executive Director of Institutional Advancement
Dr. Veronica Garcia	President, Northeast Lakeview College
Dr. Amy Bosley	President, Northwest Vista College
Dr. Robert Garza	President, Palo Alto College
Dr. Adena Loston	President, St. Philip's College
Dr. Francisco Solis	President, San Antonio College (interim)
Lisa Mazure, MSA, CPA	Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez, CIA, CISA, CISSP	District Director of Internal Audit

ALAMO COMMUNITY COLLEGE DISTRICT



ALAMO COMMUNITY COLLEGE DISTRICT

The Strategic Plan for the Students, Employees and Community of the Alamo Colleges District includes the following Statements as well as three Strategic Objectives and an integrated planning process.

MISSION

Empowering our diverse communities for success.

VISION

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

VALUES

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





Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Alamo Community College District
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2023

Christopher P. Morrill

Executive Director/CEO


ALAMO
COLLEGES
DISTRICT

Financial Section


ALAMO
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DISTRICT

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Alamo Community College District
San Antonio, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the Alamo Community College District, as of and for the years ended August 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Alamo Community College District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the Alamo Community College District, as of August 31, 2024 and 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Alamo Community College District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alamo Community College District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Alamo Community College District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Alamo Community College District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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 audit 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Alamo Community College District's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the schedule of expenditures of state awards and the Texas Grant Management Standards, the schedule of operating revenues, schedule of operating expenses by object, schedule of nonoperating revenues and expenses, and schedule of net position by source and availability 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit 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 GAAS. In our opinion, the schedule of expenditures of federal and state awards, the schedule of operating revenues, schedule of operating expenses by object, schedule of nonoperating revenues and expenses, and schedule of net position by source and availability are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory, the other information – by location and statistical sections, as listed in the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2024, on our consideration of the Alamo Community College District'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 the Alamo Community College District's 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 Alamo Community College District's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

San Antonio, Texas
December 18, 2024


ALAMO
COLLEGES
DISTRICT

ALAMO COMMUNITY COLLEGE DISTRICT

Management's Discussion and Analysis
(Unaudited)

Management's Discussion and Analysis (MD&A) is included to provide a narrative introduction, overview and analysis of the financial position and changes in financial position of the Alamo Community College District (Alamo Colleges District, District or ACCD) for the fiscal year ended August 31, 2024. 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 District's financial report includes three basic financial statements: The Statements of Net Position provide a summary of assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position as of August 31, 2024; the Statements of Revenues, Expenses and Changes in Net Position provide a summary of operations for the fiscal year; and the Statements of Cash Flows provide categorized information about cash inflows and outflows for the fiscal year. Highlighted information from each basic financial statement is presented below.

Financial Highlights for 2024

- The District's net position at August 31, 2024 was $570.0 million, reflecting a $82.7 million increase from the prior year.
- Updated funding formula for allocating State funding to community colleges.
- Revenues increased $58.1 million to $759.4 million.
- Total assets increased $4.1 million and total liabilities decreased $77.3 million.
- The District's operating loss was $545.8 million.
- Cash and cash equivalents decreased $10.5 million during the year ended August 31, 2024.
- The bond rating for the District's general obligations bonds is Aaa by Moody's Investors Service and AAA by S&P Global Ratings, the highest rating possible from both respective agencies.

Financial Highlights for 2023

- The District's net position at August 31, 2023 was $487.3 million, reflecting a $96.6 million increase from the prior year.
- Total assets increased $352.2 million and total liabilities increased $269.6 million.
- Revenues increased $65.8 million to $701.3 million.
- The District's operating loss was $482.5 million.
- Cash and investments increased $290.4 million during the year ended August 31, 2023.
- The bond rating for the District's general obligations bonds is Aaa by Moody's Investors Service and AAA by S&P Global Ratings, the highest rating possible from both respective agencies.

The financial statements for the District's component unit, the Alamo Colleges Foundation, Inc. (the Foundation), are discretely presented with the financial statements of the District since the economic resources received or held by the Foundation that the District is entitled to, or has the ability to otherwise access, are significant (Notes 1 and 25). The separately issued financial statements of the Foundation can be obtained from the Finance and Fiscal Services department of the Alamo Colleges District.

In fiscal year 2012, the Alamo Colleges District formed the ACCD Public Facility Corporation (the PFC) for the sole purpose of assisting the District in the financing or acquisition of public facilities. The PFC was incorporated on September 23, 2011 as a public non-profit corporation under the Public Facility Corporation Act, Chapter 303, Texas Local Government Code, as amended.

In accordance with GASB Statement No. 61, The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No: 14 and No: 34, the PFC is reported as a discrete component unit in the financial statements of the District (Notes 1 and 26). The separately issued financial statements of the PFC can be obtained from the Finance and Fiscal Services department of the Alamo Colleges District.

The emphasis of this MD&A is on the District itself. Reference should be made to the separately issued financial statements of the component units for additional information.

Statements of Net Position

The Statements of Net Position represent the District's financial position at the end of the fiscal year and include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District. Net position is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources and serves as a general indicator of financial stability.

Current liabilities are generally those obligations expected to be settled within one year, and current assets are those assets which are available to satisfy current liabilities. Noncurrent assets include restricted cash and cash equivalents, capital assets, long-term investments and other assets not classified as current. Noncurrent liabilities include bonds and tax notes payable, net pension liability, net other postemployment benefit (OPEB) liability and other long-term commitments. Deferred outflows of resources represent a consumption of net assets applicable to a future reporting period. The District's deferred outflows of resources include deferred charges on bond refundings, deferred outflows of resources related to pensions and deferred outflows of resources related to OPEB. Deferred inflows of resources represent an acquisition of net assets applicable to a future reporting period. The District's deferred inflows of resources include deferred charges on bond refundings, deferred inflows of resources related to pensions, deferred inflows of resources related to OPEB and deferred inflows related to leases.

A Condensed Schedule of Net Position and analysis is presented on the following pages. In fiscal year 2024, total assets increased $4.1 million, or 0.2%, due to a decrease in cash and investments of $16.9 million, an increase in net capital assets of $15.7 million, and an increase in receivables and other items of $5.4 million. Capital asset categories increased $68.3 million as a result of the ongoing $450 million bond construction program authorized by voters in fiscal year 2017, the FY23 issuance of $247.6 million of maintenance tax notes, and grant funding.

In fiscal year 2023, total assets increased $352.2 million, or 24.3%, due to increases in cash and investments of $290.4 million and net capital assets of $59.7 million. Construction in progress and buildings and building improvements capital asset categories both increased significantly as a result of the ongoing $450 million bond construction program authorized by voters in fiscal year 2017, resulting in the final tranche issuance of $49.8 million in general obligation bonds, and the FY23 issuance of $247.6 million of maintenance tax notes. With the premium on those maintenance tax notes, $270 million was realized for maintenance projects.

Total liabilities decreased by $77.3 million or 5.9% in fiscal year 2024 with a decrease in current liabilities of $7.5 million coupled with a decrease in noncurrent liabilities of $69.8 million. The $7.5 million decrease to current liabilities was primarily related to a $11.7 million decrease to accounts payable and accrued liabilities, offset by an increase of $4.1

million in unearned revenues mostly from tuition and fees. The $69.8 million decrease to noncurrent liabilities resulted mainly from a decrease to bonds and tax notes payable of $74.0 million resulting from scheduled and additional bond and note payments and refinancings, amortization of premiums of $8.3 million, an decrease in net OPEB liability of $9.4 million, an increase to the net pension liability of $16.1 million, an increase in compensated absences of $1.0 million, and an increase to arbitrage interest payable of $4.6 million. For more information, see Note 7.

For fiscal year 2023, total liabilities increased by $269.6 million or 26.0% with an increase in current liabilities of $23.4 million coupled with an increase in noncurrent liabilities of $246.2 million. The $23.4 million increase to current liabilities was primarily related to a $24.1 million increase to the current portion of long-term debt, offset by a reduction of $0.7 million in accounts payable and other current liabilities. The $247.2 million increase to noncurrent liabilities resulted mainly from the $323.9 million increase to bonds, tax notes payable and related premium, offset by current year bond payments and premium amortization. Within the $323.9 million increase, was the third and last tranche issuance of $49.8 million related to the $450 million voter-approved bond construction program, a new bond issuance of $247.6 million of maintenance tax bonds, and related premium increase of $26.5 million, partially offset by the $68.4 million decrease to bonds and tax notes payable resulting from scheduled and additional bond payments and refinancings and premium amortization of $8.2 million. Net pension liability increased $51.3 million, while net OPEB liability decreased $37.5 million. With interest rates rising, a liability for $4.5 million was set up for arbitrage rebate on bonds earnings. Other long-term liabilities decreased $1.5 million due to scheduled reductions. For more information, see Note 7.

In fiscal year 2024, deferred outflows of resources decreased $7.1 million due to a decrease to deferred outflows of resources related to OPEB of $10.7 million, offset by an increase in deferred outflows of resources related to pension of $4.0 million. The decrease in OPEB deferred outflows is due mainly to a decrease from changes in actuarial assumptions resulting in a reduction of $4.6 million. Change in proportion generated another $6.4 million reduction to deferred outlows. The increase in deferred outflows was generated by increases in the difference between expected and actual economic experience category of $2.5 million, changes in actuarial assumptions and proportionate share categories cancelling each other out at around $6.5 million each, and contributions made subsequent to the measurement date increasing $1.3 million. Deferred inflows of resources decreased $8.4 million primarily related to decreases in both deferred inflows of resources related to pensions and OPEB. Deferred inflows for pension decreased $3.7 million due primarily to change in actuarial assumptions and change in proportion. The decrease in deferred inflows related to OPEB of $3.6 million were related to the changes in between expected and actual economic conditions category and changes in actuarial assumptions.

In fiscal year 2023, deferred outflows of resources increased $6.1 million due to increases to deferred outflows of resources related to pensions of $13.8 million, offset by a decrease in deferred outflows of resources related to OPEB of $7.3 million, and a $0.4 million decrease in deferred outflows related to bond refunding. Deferred inflows of resources decreased $7.8 million primarily related to a decrease in deferred inflows of resources related to pensions of $35.8 million, an increase to deferred inflows related to OPEB of $29.3 million, a $0.3 million decrease to deferred inflows of resources related to bond refunding, and a $1.1 million decrease in deferred inflows of resources related to leases.

The District's net position at August 31, 2024 was $570.0 million compared to $487.3 million at August 31, 2023. All classifications of net position increased by a combined $82.7 million, with the largest increase of $69.0 million to net investment in capital assets, followed by a $8.6 million increase in restricted capital funds, and $5.1 million increase in unrestricted net position. The fiscal year 2024 increases to net position are due to conservative spending and tax revenues received for payment of debt that increased equity in capital assets.

In the fiscal year 2023, the District's net position was $487.3, reflecting an increase of $96.6 million from the prior year. The primary contributors to this growth were a $76.7 million rise in net investment in capital assets, a $12.4 million increase in unrestricted net position, and a $7.5 million upswing in restricted capital net assets. These improvements in net position during fiscal year 2023 can be attributed to the culmination of the final year of federal aid related to the pandemic, coupled with tax revenues dedicated to debt payment which, in turn, increased equity in capital assets.

Condensed Schedule of Net Position
(in millions)

	Fiscal Year				Change	
	2024	2023	2022, as Restated		2023 to 2024	2022 to 2023
Assets						
Cash and cash equivalents	$ 423.6	$ 434.1	$ 107.0		$ (10.5)	$ 327.1
Accounts and notes receivable, net	42.7	37.4	34.0		5.3	3.4
Investments	216.5	222.9	259.6		(6.4)	(36.7)
Other	5.6	5.5	6.8		0.1	(1.3)
Capital assets	1,734.6	1,670.3	1,569.5	*	64.3	100.8
Accumulated depreciation and amortization	(619.3)	(570.7)	(529.6)	*	(48.6)	(41.1)
Total assets	1,803.6	1,799.5	1,447.3		4.1	352.2
Deferred Outflows of Resources						
Deferred outflows related to bond refundings	4.8	5.2	5.6		(0.4)	(0.4)
Deferred outflows related to OPEB	16.3	27.1	34.4		(10.7)	(7.3)
Deferred outflows related to pensions	40.4	36.4	22.6		4.0	13.8
Total deferred outflows of resources	61.5	68.7	62.6		(7.1)	6.1
Liabilities						
Current liabilities	165.8	173.4	150.0	*	(7.6)	23.4
Noncurrent liabilities	1,064.3	1,134.1	887.9	*	(69.8)	246.2
Total liabilities	1,230.1	1,307.5	1,037.9	*	(77.4)	269.6
Deferred Inflows of Resources						
Deferred inflows related to leases	3.4	3.9	5.0		(0.5)	(1.1)
Deferred inflows related to bond refundings	2.5	3.1	3.4		(0.6)	(0.3)
Deferred inflows related to OPEB	54.3	57.9	28.6		(3.6)	29.3
Deferred inflows related to pensions	4.8	8.5	44.3		(3.7)	(35.8)
Total deferred inflows of resources	65.0	73.4	81.3		(8.4)	(7.8)
Net Position						
Net investment in capital assets	571.4	502.4	425.7	*	69.0	76.7
Restricted (expendable)	68.4	59.8	52.3		8.6	7.5
Unrestricted	(69.8)	(74.9)	(87.3)	*	5.1	12.4
Total net position	$ 570.0	$ 487.3	$ 390.7	*	$ 82.7	$ 96.6

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

Note: *Due to the implementations of GASB 96 & 87, certain FY22 balances have been restated (see Note 2).

Statements of Revenues, Expenses and Changes in Net Position

The Statements of Revenues, Expenses and Changes in Net Position present the District's results of operations for the fiscal year. Operating revenues are generated from the services provided to students and other customers of the District. Operating expenses include those costs incurred in the production of goods and services which result in operating revenues, as well as depreciation and amortization. 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, is 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 District's financial position. 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 District's revenues, expenses and changes in net position for the years ended August 31, 2024, 2023 and 2022 is presented below in table and chart form.

Condensed Schedule of Revenues, Expenses and Changes in Net Position

(in millions)

	Fiscal Year			Change	
	2024	2023	2022, as Restated	2023 to 2024	2022 to 2023
Operating revenues and expenses:					
Operating revenues (detail in following sections)	$ 102.6	$ 92.0	$ 89.8	$ 10.6	$ 2.2
Operating expenses (detail in following sections)	648.4	574.5	529.2	73.9	45.3
Operating loss	(545.8)	(482.5)	(439.4)	(63.3)	(43.1)
Non-operating revenues (expenses):					
State appropriations	109.4	76.6	72.9	32.8	3.7
Ad valorem taxes	352.9	318.0	275.3	34.9	42.7
Federal and State grants, non-operating	153.3	186.3	194.1	(32.9)	(7.8)
Investment income (loss)	30.8	22.0	(4.2)	8.8	26.2
Other state funding - FAST funds	5.0	-	-	5.0	-
Interest on capital related debt & maintenance tax notes	(28.1)	(30.1)	(21.1)	2.1	(9.0)
Other non-operating revenues	0.6	2.3	3.3	(1.7)	(1.0)
Total non-operating revenues, net	623.9	575.1	520.3	48.9	54.7
Capital contributions:					
State appropriations for capital assets	3.9	3.9	3.9	-	-
Contributions for capital assets	0.6	0.1	0.4	0.5	(0.3)
Total capital contributions	4.5	4.0	4.3	0.5	(0.3)
Increase in net position	82.7	96.6	85.2	(13.9)	11.4
Net position - beginning of year	487.3	390.7	305.5	96.6	85.2
Net position - end of year	$ 570.0	$ 487.3	$ 390.7	$ 82.7	$ 96.6

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

Operating Revenues
(in millions)

	2024		2023		2022, as Restated		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	2023 to 2024	2022 to 2023
Net tuition and fees	$ 53.0	51.7%	$ 44.8	48.7%	$ 45.4	50.6%	$ 8.3	$ (0.6)
Grants and contracts	39.9	38.9%	38.7	42.1%	$ 35.5	39.5%	1.2	3.2
Auxiliary enterprises	3.0	2.9%	2.8	3.0%	$ 2.8	3.1%	0.2	-
Other operating revenues	6.7	6.4%	5.7	6.2%	$ 6.1	6.8%	1.0	(0.4)
Total operating revenues	$ 102.6	100.0%	$ 92.0	100.1%	$ 89.8	100.0%	$ 10.6	$ 2.2

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

As shown in the operating revenues table above, operating revenues for fiscal year 2024 increased by $10.6 million. The majority of the increase to operating revenues resulted from increases to net tuition and fees of $8.3 million, or 18.5%, due to increases in student enrollment, coupled with a tuition increase, increase in operating grants and contracts of $1.2 million, and combined increases in auxiliary enterprise revenues and other operating income of $1.2 million. Fiscal year enrollment increased 9.9% from the prior year and In-District tuition rates were increased by 10.1%. Grants show a net increase of $1.2 million, reflecting an increase in federal grants of $0.8 million, a $0.3 million increase in state funding, offset by a drop in non-governmental grants of $1.2 million. Local funding reflects an increase of $1.2 million from the City of San Antonio for partnerships in job training.

For fiscal year 2023, operating revenues increased by $2.2 million. The majority of the increase to operating revenues resulted from an increase in local and non-governmental grants and contracts of $3.2 million, offset by a decrease to net tuition and fees of $0.6 million and a decrease of other operating revenues of $0.4 million.

Fiscal year 2024 net non-operating revenues and expenses increased $48.9 million, with the largest revenue increases reflected in state appropriations, ad valorem taxes, non-operating state funding, and investment income in the amounts of $32.8 million, $34.9 million, $13.3 million, and $8.8 million, respectively. Federal non-operating revenue declined $41.2 million reflecting the substantial completion of HEERF funding to combat the pandemic. Interest expense increased $2.1 million. Gifts and other items decreased $1.7million. State appropriations grew $32.8 million. The Texas state legislature implemented a significant shift in how community colleges are funded with the adoption of a new funding formula, the first change in over a decade. This new model, enacted by the passing of House Bill 8 by the 88th Texas Legislature, moves away from an enrollment-based system to one focused on student outcomes, such as credential attainment and successful transfer to four-year institutions. The primary goal of this transition is to better align funding with the state's workforce and economic needs. Under the new approach, 95% of state funding is tied to metrics reflecting student success, including the number of students who transfer to four-year colleges, earn credentials, or participate in dual enrollment programs. The formula also introduces a focus on credentials with proven value in the workforce. Colleges are incentivized with bonus funding for students who earn high-demand credentials that lead to higher wages compared to those holding only a high school diploma. Additionally, House Bill 8 established a new financial aid program that covers the cost of dual-credit courses for economically disadvantaged high school students, further expanding access to higher education.

Fiscal year 2023 net non-operating revenues and expenses increased $54.7 million, with the largest revenue increases reflected in ad valorem taxes, investment income, and state appropriations, in the amounts of $42.7, $26.2 and $3.7 million, respectively. These increases were offset by nonoperating federal revenues decreasing $7.8 million reflective of the tail end of pandemic grant aid. Tax revenues reached a peak of $318.0 million in fiscal year 2023 reflecting a continued growth in taxable property values in San Antonio and surrounding areas. Investment income of $22.0 million is due to fast-raising interest rates in FY23, in addition to new borrowing detailed in the cash and liability sections above. Interest expense increased $9.0 million reflective of the additional capital financing activities.

For fiscal year 2024, capital contributions increased $0.5 million due to inceased contributions for capital assets. In fiscal year 2023, capital contributions decreased $0.3 million. This category includes state appropriations, cash contributions and donated items for capital assets. The $0.3 million decrease is attributed to a decrease in cash contributions for capital assets.

Components of Net Tuition and Fees
(in millions)

	2024		2023		2022	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Tuition	$ 150.5	95.2%	$ 127.3	92.7%	$ 120.5	92.8%
CE and contract training	3.7	2.3%	4.1	3.0%	5.8	4.5%
Fees	3.9	2.5%	5.9	4.3%	3.5	2.7%
Total tuition and fees	$ 158.1	100.0%	$ 137.3	100.0%	$ 129.8	100.0%

Waivers and financial aid as a % of total tuition and fees:

	Amount	% of Total Tuition & Fees	Amount	% of Total Tuition & Fees	Amount	% of Total Tuition & Fees
Waivers and financial aid	$ 105.0	66.4%	$ 92.5	67.4%	$ 84.3	65.0%

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

The primary component of operating revenue is net tuition and fees. A table showing the components of net tuition and fees is presented above. For financial statement presentation, total tuition and fees are presented net of waivers and financial aid applicable to tuition and fees, referred to as discounts, as well as bad debt expenses. The table identifies the sources of tuition and fees and provides the total waivers and financial aid discounts applied. For 2024, tuition represents 95.2% of the total tuition and fee revenue, with continuing education (CE) and contract training contributing 2.3% and the remaining 2.5% consisting of student services and CE fees. The increase in tuition in 2024 reflects growth in enrollment, coupled with rate increases and the consolidation of the instructional materials fee into the tuition cost. This also correlates to the decrease in fee percentage, with fees down from the prior year from $5.9 million to $3.9 million. For 2023, tuition represents 92.7% of the total tuition and fee revenue, with fees related to continuing education and student services contributing 4.3% and the remaining 3.0% consisting of continuing education (CE) and contract training tuition. Tuition and fees increased 5.8%, or $7.5 million, reflecting a 4.9% increase in enrollment and the addition of a new fee for instructional materials that generated $2.3 million in 2023. These increases were offset by increases in waivers and discounts of 9.7%, or $8.2 million.

Operating expenses are presented on the following pages for three years in both natural and functional classifications.

In fiscal year 2024, salaries and wages increased $24.4 million or 10.0%. The increase in salary and wages is mainly due to strengthening core operations, implementing enhancements and innovations, and planning for student success in current market conditions. To successfully launch and manage these enhancements and innovations, maintaining and retaining qualified employees is crucial. One of the Board's Charges to the Chancellor is to lead an organizational push to develop a competitive employee compensation program, aiming to position Alamo Colleges among nationally recognized, high-performing community colleges. These compensation adjustments directly support the recruitment and retention of talent, which in turn helps fulfill our mission of student success. Alamo Colleges' continued commitment to faculty and staff compensation is evident in the FY24 talent strategies. The impact to employees by these changes include those receiving a 6.5% flat market adjustment, which affects 5,567 employees across the institution. Additionally, there are high wage/high demand faculty stipend adjustments, impacting 263 faculty members, as well as the completion of staff equity pay adjustments, which will benefit 841 employees in College Services, Academic Support, and other remaining job families. Full-time employees will receive a minimum market increase of $2,000 per year, while part-time employees

will receive an increase of $0.96 per hour. The 6.5% market rate adjustment will affect every Alamo Colleges employee, including full-time, part-time, revenue-funded, and grant-funded employees. To keep pace with the market, the Board of Trustees approved increases in high-wage/high-demand stipends for faculty. The staff equity pay project, developed in collaboration with the Staff Senate, focuses on providing fair and equitable pay increases for staff that align with current economic trends. FY24 marks the third and final year of this project, supporting college services, academic support, and other job families. Additionally, the Executive Faculty Senate, in collaboration with TOSI (Talent, Organization, and Strategic Innovation), continues their efforts to achieve a 1:1 lab loading ratio, with FY24 increasing the effort from 0.75 to 0.8. Alamo Colleges ensures that all employees and student workers receive a pay increase of at least $0.96 per hour for part-time employees or $2,000 per year for full-time employees.

In fiscal year 2023, salaries and wages increased $26.5 million or 12.2%. The primary factors contributing to the increase was payment and accrual of a retirement incentive program totaling $8.0 million, a general 4.5% salary increase, increases to high wage earners, and adjunct faculty salary increases of $6.6 million resulting from enrollment bouncing back 4.9% from pandemic levels, going from a total duplicated count of 148,631 students in 2022 to 155,884 students in 2023 for the Fall, Spring and Summer semesters, using end of term counts for regular academic tuition. In its 2023-24 budget, the District planned on hiring 178 new full time positions, plus additional adjunct faculty and summer pay for the growth in enrollment during the year.

Benefits increased $17.0 million or 27.4% in fiscal year 2024, primarily due to accounting entries for pension expenses related to reporting requirements under GASB 68. Actuarially-calculated pension expense increased $14.0 million in FY24 compared to FY23 including support provided by the State as disclosed in Note 11. In addition, the District recognized $2.8 million more in 2024 for FICA and compensable absences related to salary increases.

Benefits increased $13.4 million or 27.5% in fiscal year 2023, primarily due to accounting entries for pension and OPEB expenses related to reporting requirements under GASB 68 and GASB 75, and related benefits for salary increases detailed above. Actuarially-calculated pension expense increased $16.5 million in FY23 compared to FY22 and actuarially-calculated OPEB expense decreased $6.4 million in FY23 compared to FY22.

Scholarships and fellowships increased by $24.7 million in 2024, primarily due to federal grant increases and additional enrollment. For federal Pell, a total of 27,114 students were paid $91.5 in FY23 compared to a total of 30,820 students receiving $115.5 million in Pell in FY24. This amounts to an increase of 3,706 students receiving an additional $24.0 million in FY24 alone. While the maximum Pell award did not change from 23-24 academic year to the 24-25 academic year, the year over year increase is due to an increase in enrollment (more eligible Pell students) and a formula change by the Department of Education from using Expected Family Contribution (EFC) to the Student Aid Index (SAI) which presumably created more students who are Pell/SEOG eligible. EFC was used to determine a student's eligibility for federal financial aid by estimating how much a family could contribute toward education costs. The EFC was based on factors like income, assets, and household size. However, it was criticized for its complexity and not always reflecting a family's true ability to pay. Starting with the 2024-2025 academic year, the Student Aid Index replaced the EFC. The SAI simplifies the calculation and aims to offer a more accurate and equitable assessment of financial need. While both the EFC and SAI serve similar purposes, the SAI is expected to provide a clearer and more consistent approach to determining financial aid eligibility. For federal SEOG, a total of 6,450 students were paid $4.1 million in FY23. In FY 24, there were a total of 5,304 students paid $2.7 million, for a decrease of 1,146 students and $1.4 million in FY24. Scholarships and fellowships decreased by $36.7 million in 2023, primarily due to the substantial conclusion of aid awarded to students under the various tranches of the HEERF grants.

Supplies and services expense are expenses other than for payroll and benefits and increased by $0.1 million in fiscal year 2024 and by $37.4 million in fiscal year 2023. This is primarily attributable to the winding down of expenses related to pandemic aid and other grants, utilities, travel, equipment and furniture, and supplies. Attributed to grant activity, the District received $17.8 million to support operating expenses, travel, and equipment. Instructional supplies in relation to AlamoBOOKS+ increased $9.5 million. AlamoBOOKS+ is a revolutionary way to dispense academic materials to students without students having to purchase expensive textbooks. Instead, students rent the materials from Alamo at a reduced price. Contracted services including maintenance and housekeeping increased $3.6 million. Software

subscriptions and maintenance increased $1.5 million as security, data mining, and artificial intelligence began to increase in importance in the marketplace. Utilities, travel, equipment, and other expenses increased $5.2 million.

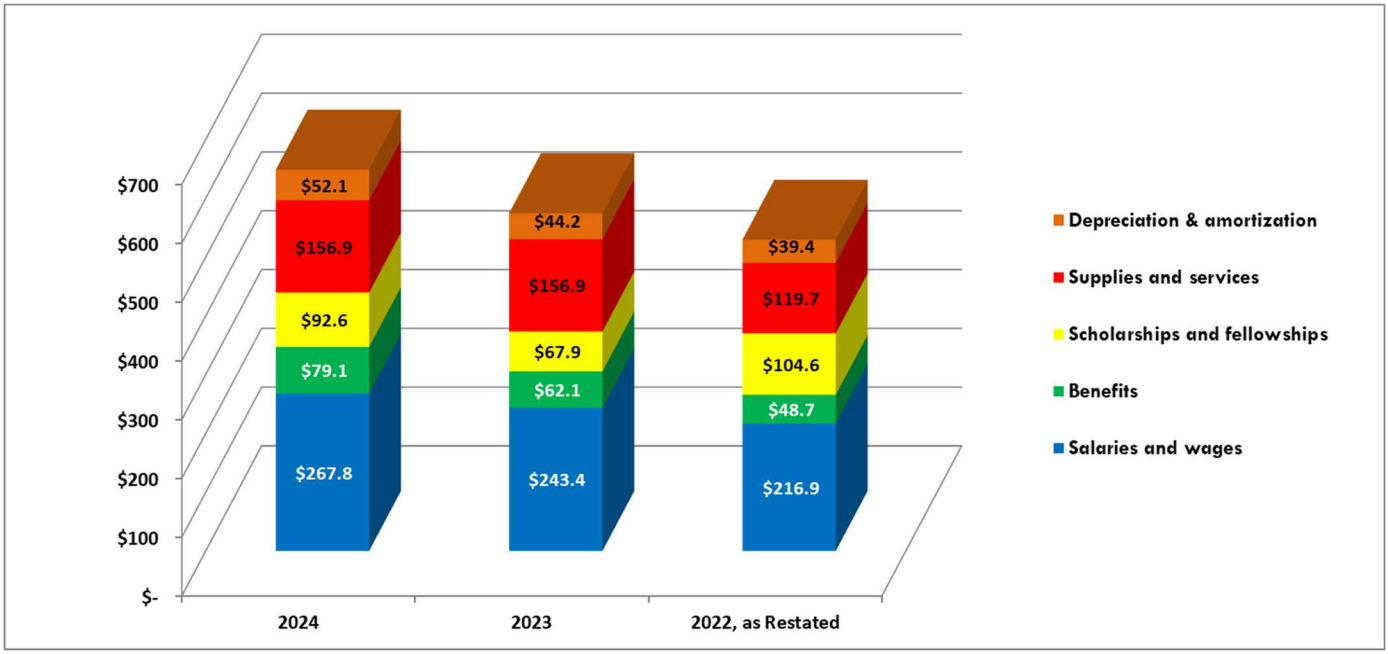
Depreciation and amortization increased $7.9 and $4.8 million in fiscal years 2024 and 2023, respectively, due to building and equipment additions. Total additions in 2024 amounted to $68.3 million, while $221.7 million was added in FY23. Implementation of GASB 96 related to subscription-based information technology arrangements added $3.0 million in amortization costs to 2023.

Operating Expenses in Natural Classification
(in millions)

	Fiscal Year			Change	
	2024	2023	2022, as Restated	2023 to 2024	2022 to 2023
Salaries and wages	$ 267.8	$ 243.4	$ 216.9	$ 24.4	$ 26.5
Benefits	79.1	62.1	48.7	17.0	13.4
Scholarships and fellowships	92.6	67.9	104.6	24.7	(36.7)
Supplies and services	156.8	157.0	119.6	(0.2)	37.4
Depreciation & amortization	52.1	44.2	39.4	7.9	4.8
Total operating expenses	$ 648.4	$ 574.6	$ 529.2	$ 73.8	$ 45.4

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

Operating Expenses in Natural Classification
(in millions)



Operating Expenses in Functional Classification
(in millions)

	Fiscal Year			Change	
	2024	2023	2022, as Restated	2023 to 2024	2022 to 2023
Instruction	$ 192.7	$ 172.5	$ 141.4	$ 20.2	$ 31.1
Public service	2.1	1.8	1.6	0.4	0.2
Academic support	38.0	33.1	27.4	4.9	5.7
Student services	85.0	72.4	59.6	12.6	12.8
Institutional support	122.1	120.1	106.3	2.0	13.8
Operation and maintenance of plant	62.7	61.5	47.7	1.2	13.8
Depreciation and amortization	52.1	44.2	39.4	7.9	4.8
Scholarships and fellowships	92.6	67.9	104.6	24.7	(36.7)
Total educational and general expenses	647.3	573.5	528.0	73.8	45.5
Auxiliary enterprises	1.1	1.1	1.2	-	(0.1)
	$ 648.4	$ 574.6	$ 529.2	$ 73.8	$ 45.4

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 part of the District's instructional programs, such as faculty salaries and benefits. Instructional expenses increased by $20.2 million, or 11.7%, in fiscal year 2024 primarily related to a $10.5 million increase in salaries and wages including $7.6 million in additional adjunct and summer costs. In the 2023-24 budget there was a provision for hiring 84 additional positions. Enrollment increased 10.0%. Benefits increased $6.4 million, related to pension expense, FICA and compensable absences related to additional salary expenses. Instructional non-labor operating expenses also increased by $3.2 million. Instructional expenses increased by $31.1 million, or 22.0%, in fiscal year 2023 primarily related to a generally approved average salary increase of 4.5% plus related benefits, and a retirement incentive program allocated by functional category which contributed to an increase in instructional salaries of $13.5 million. Related benefits for those increases net of increases to actuarially-calculated pension and OPEB expense contributed to fringe benefits increasing $6.0 million. Other operating expenses increased $11.9 million primarily due to the expansion of the AlamoBOOKS+ program, where Alamo purchases books and supplies for all students. These textbooks and materials which were previously bought by students, are now rented back to students at a much more economical rate and ensure that all students are prepared on day one of classes with all the resources needed for class. This results in a significant decrease in the cost of attendance for students.

- Public service expenses include funds expended for activities that are established primarily to provide non-instructional services that benefit individuals and groups external to the District. In fiscal year 2024, public services increased $0.4 million due to a general wage increase, along with FICA, compensable absences and TRS pension expense increases. In fiscal year 2023, public service expenses increased by $0.2 million. The 2023 increase resulted from approved salary increases and related benefits and the net increase from actuarially-calculated pension and OPEB expense entries.

- Academic support includes funds expended primarily to provide support services to the District's primary missions of instruction, research, and public service. In fiscal year 2024, academic support costs increased by $4.9 million or 14.9% primarily as the result of salary and benefits increases discussed previously. Salaries and wages increased $2.6 million and benefits increased $1.4 million. Academic support was scheduled to receive 11 new positions in 2024. Operating expenses for academic support increased $0.9 million to support additional enrollment. Academic support costs increased by $5.7 million in fiscal year 2023, primarily attributable to the general salary increase, and allocated costs for the retirement incentive program, resulting in a salary increase of $2.9 million and net increase of $1.0 million in related benefits; and a net increase in actuarially-calculated pension and OPEB expense entries. Other expenses increased $1.5 million related to grant activity.

- The student services category includes funds expended for activities that primarily contribute to students' emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instruction program. In fiscal year 2024, overall student services expenses increased $12.6 million. Salaries increased by $6.8 million or 15.3% as a result of the general wage increase and market adjustments to student success personnel. This area was also scheduled to operate with 56 new positions in 2024. Benefits increased $3.6 million due to pension expense related to GASB 68 actuarial activity, FICA and compensable absences costs. Supplies, travel, and furniture and equipment also increased by $0.3 million. Student services expenses increased by $12.8 million in 2023 due to a general salary increase of 4.5%, the allocated retirement incentive program, grant funding for the Ready to Work 2025 programs and federal work study program, resulting in an overall salary increase of $6.2 million. Related benefits, net of actuarially-calculated pension and OPEB entries, resulted in an increase to benefits in the amount of $2.6 million. All other expenses increased $3.9 million, spurred by additional grant activity of $1.9 million, coupled by unrestricted increases of $2.0 million in support of student programs.

- 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 entire institution as well as other centralized support operations including accounting and fiscal affairs, procurement and safety, legal, information technology and human resources, among others. Institutional support expenses increased $2.0 million in fiscal year 2024. Salaries and benefits increased $8.0 million, offset by reductions in operating expenses (supplies, travel, equipment, other) of $5.9 million. Institutional support was scheduled to receive 20 new positions for the fiscal year. In fiscal year 2023, institutional support costs increased $13.8 million. The $13.8 million increase primarily resulted from the following: $5.4 million in increased salaries, wages and associated fringe benefits for institutional support employees partially attributable to the general salary increase of 4.5% and allocated retirement incentive program; a net increase in actuarially-calculated pension and OPEB expenses, a $6.9 million increase in operating expenses related to increases in expenditures from the winding down of HEERF funding in support of the institution.

- The category of operation and maintenance of plant includes all expenses of current funds for the operation and maintenance of physical plant, net of amounts charged to auxiliary enterprises and other independent operations. In fiscal year 2024, operation and maintenance of plant increased by $1.2 million. Increases in salaries, benefits, and noncapitalized expenses of $0.5 million, $1.4 million and $3.7 million, respectively, were offset by reductions in utilities and operating expenses of $0.3 million and $3.9 million, respectively. Operation and maintenance of plant expenses increased by $13.8 million in 2023. The increase was primarily attributable to approximately $11.3 million in increased costs for non-capitalized equipment and renovation costs funded by bonds and grants. In addition, salaries and benefits increased $2.4 million due to the general salary increase and allocated retirement incentive expenses and the net impact of actuarially-calculated pension and OPEB expenses.

- Scholarships and fellowships include expenses for scholarships and fellowships from restricted and unrestricted funds and grants to students. In fiscal year 2024, scholarships and fellowships increased by $24.7 million almost exclusively related to additional aid awarded to students under Title IV and state funding. In fiscal year 2023, scholarships and fellowships decreased by $36.7 million attributed to phasing down of aid awarded to students under the various tranches of the HEERF grants.

Statements of Cash Flows

The Statements of Cash Flows provide information about the resources of cash and the uses of cash in the operations and activities of the District. The Statements of Cash Flows help users determine the entity's ability to meet its obligations as they come due and the impact of external financing. The primary use of cash in operations is for payment of salaries, wages, and benefits, followed by payments to suppliers for goods and services, then payments for scholarships and fellowships. Sources of cash from operations arise primarily from student tuition and fees as well as operating grant and contract revenues. Sources of cash from non-capital financing activities are primarily from ad valorem taxes, non-operating federal and state revenue and state appropriations.

The Statements of Cash Flows reported an overall decrease in cash and cash equivalents of $10.5 million for fiscal year 2024 and an overall increase in cash and cash equivalents of $327.1 million during fiscal year 2023. Cash flows from operating activities increased from the prior year, totaling $472.6 million in 2024. This was primarily due to higher payments for salaries, supplies, and scholarships, despite higher receipts from students and customers. Non-capital financing activities, included within operating activities, provided cash inflows of $503.1 million, driven by increased state appropriations and ad valorem tax receipts. Capital and related financing activities resulted in a net outflow of $83.0 million, mainly due to no new debt issuances and $111.2 million in debt service payments, and $76.9 in capital asset purchases, supported by $97.9 million in tax revenues for debt service. Lastly, investing activities produced a net inflow of $42.0 million, a decrease from 2023, primarily due to higher investment purchases. Overall, while cash flows from operations and capital activities showed a slight decline, the institution remains in a strong financial position, supported by stable and recurring revenue sources. The $327.1 million increase to cash and cash equivalents in fiscal year 2023 was primarily related to proceeds from issuance of debt for construction spending.

Capital Assets

Changes in net capital assets are the result of completed and in process construction projects, acquisitions, improvements, deletions, and changes in accumulated depreciation and amortization. The District had $1.1 billion invested in capital assets net of accumulated depreciation and amortization at August 31, 2024 and 2023. Depreciation and amortization expense totaled $52.1 million in fiscal year 2024 and $44.2 million in fiscal year 2023 (Note 6). A summary of net capital assets is presented below:

Net Capital Assets at Fiscal Year End
(in millions)

	Fiscal Year			Change	
	2024	2023	2022, as Restated	2023 to 2024	2022 to 2023
Land	$ 67.7	$ 55.6	$ 55.7	$ 12.1	$ (0.1)
Construction in progress and works of art	62.3	35.7	154.4	26.6	(118.7)
Buildings and building improvements	915.6	933.8	755.8	(18.2)	178.0
Other real estate improvements	41.2	46.2	50.6	(5.0)	(4.4)
Furniture, machinery and equipment	21.2	22.3	14.6	(1.1)	7.7
Software	0.2	0.1	0.1	0.1	-
Subscription-based IT arrangements	6.4	5.3	8.0	1.1	(2.7)
Library materials	0.7	0.5	0.7	0.2	(0.2)
Total capital assets, net of accumulated depreciation & amortization	$ 1,115.3	$ 1,099.5	$ 1,039.9	$ 15.8	$ 59.6

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

Depreciable Capital Assets and Accumulated Depreciation & Amortization Percentages
(in millions)

	Fiscal Year 2024			Fiscal Year 2023		
	Capitalized Amount	Accumulated Depreciation & Amortization	% Depreciated	Capitalized Amount	Accumulated Depreciation & Amortization	% Depreciated
Other real estate improvements	$ 142.2	$ 101.0	71.0%	$ 142.2	$ 96.0	67.5%
Buildings and bldg improvements	1,359.6	444.0	32.7%	1,341.4	407.6	30.4%
Furniture, machinery and equipment	70.5	49.3	69.9%	64.1	42.6	66.5%
Software	3.4	3.2	94.1%	3.3	3.2	97.0%
Subscription-based IT arrangements	13.2	6.8	51.5%	11.4	6.2	54.4%
Library materials	15.6	15.0	96.2%	15.7	15.1	96.2%
Total	$ 1,604.5	$ 619.3	38.6%	$ 1,578.1	$ 570.7	36.2%

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

The District added approximately $30.2 million to construction in progress balances in fiscal year 2024 for continuing projects that have not been completed. In addition to the costs added to construction in progress, major capital additions and renovations completed during fiscal years 2024 and 2023 include the following:

Fiscal Year 2024	Amount (in millions)
SAC Women's Empowerment Center	$ 9.3
NVC Veterans Center	7.7
Property Purchase (Location - Northern Bexar County, Texas)	8.0
Property Purchase from SAISD (EETC Location)	4.0

Fiscal Year 2023	Amount (in millions)
San Antonio College New Science Building	$ 14.6
San Antonio College Early Childhood and John L. Santikos Micronaut Center	16.0
San Antonio College First Responders Academy	19.3
St. Philip's College Bowden Legacy Building	17.0
St. Philip's College Campus Center Renovation	19.5
St. Philip's College Welding Auto Collision Building	22.8
Palo Alto College Rio Grande Building	47.0
Southside Education and Training Center	17.7
Westside Education and Training Center	21.9

The District does not record the cost of capital assets as an expense at the time of acquisition or completion of the asset, but rather shows the expense systematically over the expected life of the asset as depreciation expense. The amount shown in the accounting records for the value of the asset will decrease each year until the asset is fully depreciated or removed from service. As a result, the amount of capital assets shown in the Statements of Net Position may decrease from one year to another, even though new assets have been acquired during the year. Capital assets subject to depreciation include improvements to land (such as parking lots and signage), buildings, library books, furniture, machinery, equipment, and software. Land, construction in progress and works of art are not depreciated.

The District has entered into several contracts for construction and various other renovation and projects financed by bond proceeds. At August 31, 2024 and 2023, the District was committed for approximately $179.0 million and $62.6 million, respectively. For additional information concerning the District's capital assets and commitments, see Note 6 and Note 23, respectively, to the financial statements.

Debt

As of August 31, 2024, the Alamo Colleges District had outstanding bond and maintenance tax note debt totaling $755.8 million, compared to $829.1 million for the same period in 2023, excluding premiums. Outstanding debt decreased $73.3 million in fiscal year 2024 and increased $237.1 million in fiscal year 2023. The following table summarizes these amounts by type of debt instrument. See also Notes 7, 8 and 9 to the basic financial statements for additional information.

Bonds and Tax Notes Payable

(in millions)

	Fiscal Year			Change	
	2024	2023	2022	2023 to 2024	2022 to 2023
General obligation bonds	$ 495.3	$ 532.3	$ 502.1	$ (37.0)	$ 30.2
Revenue bonds	48.3	55.4	62.1	(7.1)	(6.7)
Tax notes	212.2	241.4	27.8	(29.2)	213.6
Total outstanding debt	$ 755.8	$ 829.1	$ 592.0	$ (73.3)	$ 237.1

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

The decrease in debt in 2024 is reflective of no new debt issuances, regular and scheduled debt principal payments and additional debt reduction transactions totaling $73.3 million. The increase in 2023 is related mainly to the issuance of the third and final tranche of general obligation bonds in the amount of $49.8 million under the voter-approved capital improvements program, and the issuance of new maintenance tax notes in the amount of $247.6 million, offset by regularly scheduled payments.

The general obligation debt and maintenance tax notes of the Alamo Colleges District are 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 pursuant to applicable Texas law. The District 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 and the Alamo Colleges District is one of only 5 community college systems in Texas and one of only 26 community colleges in the United States to

receive the highest rating from both agencies. In addition, S&P raised the long-term rating on the District's existing revenue bonds from AA to AAA. More detailed information about the District's noncurrent liabilities is presented in Notes 7, 8 and 9 to the basic financial statements.

Factors Having Probable Future Financial Significance

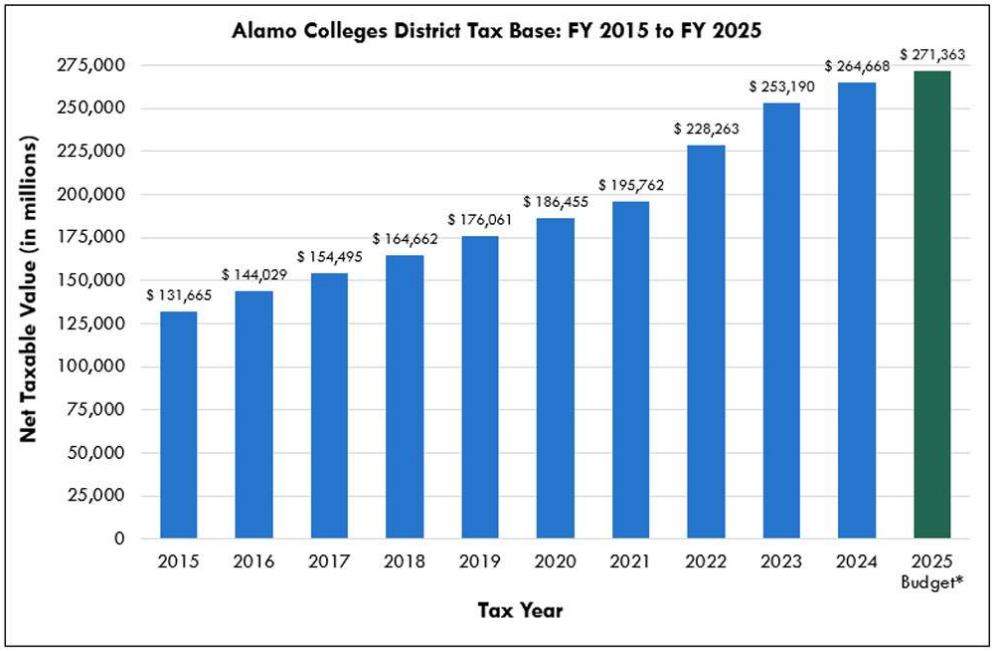
In May 2023, the 88th Texas Legislature approved a historic change in the state funding methodology for public community colleges in Texas with the passing of House Bill 8 (HB 8). Beginning with fiscal year 2024, HB 8 transitions state funding from the traditional model largely based on student contact hours and, to a lesser degree, student success points, to a model with a primary focus on student performance. The updated funding formula will focus on four key areas of student success: obtaining credentials of value, obtaining credentials in high demand areas, transfer to four-year universities and completing sequences of courses in high school programs. Student success has always been a top institutional priority and the District is optimistic that it will be well positioned for favorable results under the new model.

While the new funding model for funding state community colleges has the potential to positively impact both students and community colleges, some experts suggest the first few years will be a period of adjustment. Lawmakers may need to refine the formula as its long-term effects become clearer. Overall, Texas is shifting its community college finance system to ensure that funding is more directly linked to outcomes that contribute to both individual student success and the state's economic goals.

The economic landscape of the Alamo Colleges District is significantly shaped by the broader economic conditions of the State of Texas, Bexar County, surrounding counties, and the City of San Antonio. As the seventh-largest city in the United States and the second-largest in Texas, San Antonio plays a pivotal role in regional economic dynamics. After navigating through the COVID-19 pandemic era, the state, county, and city are navigating a complex array of challenges and opportunities. Key factors such as return of inflation, higher relative interest rates, a potential economic slow-down, political disunity, climate change, and advancements in artificial intelligence, among others, as well as the shifting state funding formula, are influencing the economic outlook.

As of August 2024, the national unemployment rate is 4.2%, with Texas slightly lower at 4.1%. In the San Antonio area, the unemployment rate stands at 3.8%, reflecting a significant recovery from the pandemic peak of 13.6% in April 2020. In response to the pandemic's lasting impact, San Antonio is focused on revitalizing its job market and enhancing workforce capabilities. Local governments have implemented targeted economic incentives and fostered strategic regional partnerships. A key initiative is the SA Ready to Work program, financed through a 1/8 cent sales tax until December 2025. This program aims to equip residents with the skills needed for in-demand jobs, thereby strengthening both the local economy and workforce and the Alamo Colleges District was named as one of the prime partners.

The San Antonio metropolitan area, including Bexar County, is an attractive hub for business expansion, driven by several key advantages: affordability, abundant power resources, and a continuously evolving education system. The region boasts a robust and diverse economy that spans multiple industries, including bioscience, healthcare, aerospace, aviation, military, tourism, financial services, manufacturing, and information technology, with a particular emphasis on cybersecurity. The area is characterized by a strong history of collaboration among government entities, nonprofit organizations, industry stakeholders, and educational institutions. This partnership-focused approach underscores the region's commitment to creating a thriving environment for businesses and consumers alike. The accompanying chart illustrates the strength of the property tax base, which contributes significantly to the District's revenues.



*Due to difference in time of reporting, the certified tax year is one year behind the reported fiscal year.

This financial report is designed to provide the District's citizens, taxpayers, students, investors and creditors with a general overview of the District's finances and to demonstrate the District'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/.

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 1

Statements of Net Position
August 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	$ 63,628,904	$ 25,588,310
Restricted cash and cash equivalents	27,333,217	29,685,636
Investments	59,454,761	54,665,850
Investments - restricted	7,986,679	-
Accounts receivable and notes receivable, net of allowance	42,734,698	37,492,452
Other assets	850,505	303,100
Total current assets	201,988,764	147,735,348
Noncurrent assets:		
Restricted cash and cash equivalents	332,610,641	378,788,163
Investments	139,203,482	168,228,012
Investments - restricted	9,878,125	-
Other assets	1,202,021	1,402,763
Leases receivable	3,497,836	3,829,878
Capital assets (net)	1,115,259,466	1,099,530,655
Total noncurrent assets	1,601,651,571	1,651,779,471
TOTAL ASSETS	1,803,640,335	1,799,514,819
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to bond refundings	4,819,145	5,217,195
Deferred outflows related to OPEB	16,328,144	27,069,657
Deferred outflows related to pensions	40,367,151	36,357,782
TOTAL DEFERRED OUTFLOWS OF RESOURCES	61,514,440	68,644,634
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	46,805,679	58,544,968
Funds held for others	1,175,230	1,094,225
Unearned income	43,804,731	39,746,456
Current portion of noncurrent liabilities	74,125,641	73,986,096
Total current liabilities	165,911,281	173,371,745
Noncurrent liabilities	1,064,267,604	1,134,105,571
TOTAL LIABILITIES	1,230,178,885	1,307,477,316
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to leases	3,408,933	3,871,318
Deferred inflows related to bond refundings	2,529,038	3,083,571
Deferred inflows related to OPEB	54,263,577	57,908,705
Deferred inflows related to pensions	4,776,933	8,474,712
TOTAL DEFERRED INFLOWS OF RESOURCES	64,978,481	73,338,306
NET POSITION		
Net investment in capital assets	571,441,722	502,437,612
Restricted for:		
Expendable		
Student aid	7,774,911	8,952,401
Instructional programs	2,319,247	2,182,661
Capital projects	45,558,209	33,750,141
Debt service	12,699,791	14,883,008
Unrestricted	(69,796,471)	(74,861,992)
TOTAL NET POSITION	$ 569,997,409	$ 487,343,831

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

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 1A

Statements of Financial Position of Alamo Colleges Foundation, Inc.
(A Component Unit of Alamo Community College District)
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and cash equivalents	$ 1,946,221	$ 1,361,122
Contributions receivable, net of allowance and discounts	1,741,844	3,644,617
Investments:		
Fixed income securities	15,081,513	13,793,743
Mutual funds/exchange-traded funds	52,780,727	42,958,989
Marketable securities	7,555,342	6,233,813
TOTAL ASSETS	79,105,647	67,992,284
LIABILITIES AND NET ASSETS		
Accounts payable and accrued liabilities	$ 900	$ 62,222
Due to affiliates	155,858	-
TOTAL LIABILITIES	156,758	62,222
Net Assets:		
Without donor restrictions	421,867	332,357
With donor restrictions	78,527,022	67,597,705
TOTAL NET ASSETS	78,948,889	67,930,062
TOTAL LIABILITIES AND NET ASSETS	$ 79,105,647	$ 67,992,284

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

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 1B

Statements of Net Position of ACCD Public Facility Corporation
(A Component Unit of Alamo Community College District)
August 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash	$ 42,184	$ 21,618
Noncurrent assets:		
Capital assets not being depreciated	5,099,847	5,099,847
Capital assets being depreciated, net	22,997,147	24,314,118
Total noncurrent assets	28,096,994	29,413,965
TOTAL ASSETS	28,139,178	29,435,583
LIABILITIES		
Noncurrent liabilities:		
Note payable	1,362,860	1,362,860
Total noncurrent liabilities	1,362,860	1,362,860
TOTAL LIABILITIES	1,362,860	1,362,860
NET POSITION		
Net investment in capital assets	26,734,134	28,051,105
Unrestricted	42,184	21,618
TOTAL NET POSITION	$ 26,776,318	$ 28,072,723

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

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 2

Statements of Revenues, Expenses and Changes in Net Position
For Years Ended August 31, 2024 and 2023

	2024	2023
OPERATING REVENUES:		
Tuition and fees (net of discounts of $104,973,812 and $92,493,126, respectively)	$ 53,042,745	$ 44,766,677
Federal grants and contracts	22,789,964	22,002,312
State grants and contracts	1,706,198	1,370,715
Local grants and contracts	13,229,734	11,956,914
Non-governmental grants and contracts	2,196,015	3,359,090
Auxiliary enterprises	2,963,396	2,842,482
Other operating revenues	6,668,533	5,715,196
Total operating revenues (Schedule A)	102,596,585	92,013,386
OPERATING EXPENSES:		
Instruction	192,686,519	172,536,419
Public service	2,148,352	1,795,974
Academic support	37,991,019	33,052,138
Student services	85,023,717	72,383,991
Institutional support	122,128,616	120,056,331
Operation and maintenance of plant	62,727,914	61,534,011
Scholarships and fellowships	92,604,943	67,900,031
Auxiliary enterprises	1,004,729	1,042,051
Depreciation and amortization	52,125,744	44,177,312
Total operating expenses (Schedule B)	648,441,553	574,478,258
Operating loss	(545,844,968)	(482,464,872)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	109,417,933	76,606,931
Ad valorem taxes		
Taxes for maintenance and operations	254,814,109	229,619,121
Taxes for maintenance notes	40,462,146	46,247,762
Taxes for general obligation bonds	57,620,011	42,173,257
Federal grants, non-operating	139,968,174	181,190,755
State grants, non-operating	13,362,148	5,068,138
Gifts	879,298	2,345,954
Investment income	30,812,713	22,024,846
Other state funding - FAST funds	5,023,205	-
Interest on capital related debt	(16,804,778)	(17,801,191)
Interest on maintenance tax notes	(11,252,146)	(12,327,762)
Other non-operating expenses	(259,747)	(42,588)
Net non-operating revenues (Schedule C)	624,043,066	575,105,223
Income before capital contributions	78,198,098	92,640,351
CAPITAL CONTRIBUTIONS:		
State appropriations for capital assets	3,855,480	3,855,480
Contributions for capital assets	600,000	125,000
Total capital contributions	4,455,480	3,980,480
Increase in net position	82,653,578	96,620,831
NET POSITION:		
Net position - beginning of year	487,343,831	390,723,000
Net position - end of year (Schedule D)	$ 569,997,409	$ 487,343,831

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

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 2A

Statements of Activities of Alamo Colleges Foundation, Inc.
(A Component Unit of Alamo Community College District)
For Years Ended December 31, 2023 and 2022

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
Net assets at January 1, 2022	$ 196,336	$ 76,382,259	$ 76,578,595
Support and revenue:			
Contributions	105,555	6,662,369	6,767,924
In-kind revenue	1,388,939	-	1,388,939
Interest and dividend income	2,265	1,104,852	1,107,117
Loss on investments	-	(11,378,858)	(11,378,858)
Net assets released from restrictions	5,129,295	(5,129,295)	-
Total revenue	6,626,054	(8,740,932)	(2,114,878)
Expenses:			
Program support and scholarships	5,421,173	-	5,421,173
General and administrative	648,811	-	648,811
Fundraising	463,671	-	463,671
Total expenses	6,533,655	-	6,533,655
Increase (decrease) in net assets	92,399	(8,740,932)	(8,648,533)
Designated transfers	43,622	(43,622)	-
Net assets at December 31, 2022	332,357	67,597,705	67,930,062
Support and revenue:			
Contributions	201,412	6,971,001	7,172,413
In-kind revenue	1,633,701	-	1,633,701
Interest and dividend income	7,076	1,528,330	1,535,406
Gain on investments	-	7,859,258	7,859,258
Net assets released from restrictions	5,504,817	(5,504,817)	-
Total revenue	7,347,006	10,853,772	18,200,778
Expenses:			
Program support and scholarships	5,860,471	-	5,860,471
General and administrative	778,607	-	778,607
Fundraising	542,873	-	542,873
Total expenses	7,181,951	-	7,181,951
Increase in net assets	165,055	10,853,772	11,018,827
Designated transfers	(75,545)	75,545	-
Net assets at December 31, 2023	$ 421,867	$ 78,527,022	$ 78,948,889

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

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 2B

Statements of Revenues, Expenses and Changes in Net Position of ACCD Public Facility Corporation
(A Component Unit of Alamo Community College District)
For Years Ended August 31, 2024 and 2023

	2024	2023
OPERATING REVENUES:		
Lease revenue	$ 20,000	$ 21,667
Total operating revenues	20,000	21,667
OPERATING EXPENSES:		
Bank charges	396	481
Depreciation	1,316,971	1,043,856
Total operating expenses	1,317,367	1,044,337
Operating loss	(1,297,367)	(1,022,670)
NON-OPERATING EXPENSES/(REVENUES):		
Interest revenue	962	236
Total non-operating revenues	962	236
Loss before contributions	(1,296,405)	(1,022,434)
Capital contributions	-	2,577,191
Change in net position	(1,296,405)	1,554,757
NET POSITION:		
Net position - beginning of year	28,072,723	26,517,966
Net position - end of year	$ 26,776,318	$ 28,072,723

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

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 3

Statements of Cash Flows
For Years Ended August 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	$ 57,862,888	$ 43,496,206
Receipts from grants and contracts	38,178,301	48,456,250
Other receipts	6,464,245	5,674,356
Payments to or on behalf of employees	(331,778,158)	(284,148,363)
Payments to suppliers for goods and services	(150,494,087)	(156,144,266)
Payments for scholarships and fellowships	(92,604,943)	(67,900,031)
Payment for Federal loans issued to students	(17,165,527)	(16,080,270)
Receipts for Federal loans to students	16,909,344	16,080,270
Net cash used by operating activities	(472,627,937)	(410,565,848)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations (non-capital projects)	90,109,280	64,884,194
Receipts from ad valorem taxes	254,352,413	228,993,740
Receipts from non-operating federal and state revenue	152,738,774	178,617,562
Receipts from gifts and grants (other than capital)	5,784,973	765,411
Receipts from student organizations and other agency transactions	81,005	157,302
Net cash provided by non-capital financing activities	503,066,445	473,418,209
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	2,686,759	323,905,884
Bond issuance costs	-	(1,905,883)
Receipts from ad valorem taxes for debt service	97,904,927	88,180,813
Receipts from state appropriations for capital projects	3,855,480	3,855,480
Receipts from sales of real estate	179,998	1,949,945
Receipts from capital grant contracts, grants and gifts	600,000	125,000
Payments for capital assets acquisition and construction of capital assets	(76,944,578)	(114,894,974)
Payments on capital debt - principal	(74,536,856)	(61,438,009)
Payments on capital debt - interest	(36,712,513)	(37,773,809)
Net cash (used)/provided by capital and related financing activities	(82,966,783)	202,004,447
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	239,926,474	249,378,620
Interest on investments	35,668,113	25,538,004
Purchase of investments	(233,555,659)	(212,692,419)
Net cash provided by investing activities	42,038,928	62,224,205
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(10,489,347)	327,081,013
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	434,062,109	106,981,096
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 423,572,762	$ 434,062,109

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

ALAMO COMMUNITY COLLEGE DISTRICT
EXHIBIT 3

Statements of Cash Flows
For Years Ended August 31, 2024 and 2023
(continued)

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH		
USED BY OPERATING ACTIVITIES:		
Operating loss	$ (545,844,968)	$ (482,464,872)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation and amortization expense	52,125,744	44,177,312
Allowance for doubtful accounts	3,376,788	4,671,908
Non-cash state appropriations - on-behalf payments	19,308,653	11,722,737
Pension expense	8,346,739	1,674,040
OPEB expense	(2,285,665)	(648,717)
Changes in assets and liabilities:		
Receivables (net)	(7,257,790)	2,101,069
Other assets	(446,728)	584,837
Accounts payable	(4,569,144)	8,385,602
Unearned income	4,005,123	15,951
Net pension liability	16,053,887	51,289,803
Net OPEB liability	(9,382,050)	(37,335,451)
Compensable absences	984,352	83,539
Workers' compensation accrual	-	83,623
Utility escrow	91,344	213,212
Deferred inflows related to leases	(462,385)	(1,166,089)
Deferred outflows related to pensions	(12,356,108)	(15,465,170)
Deferred inflows related to pensions	(3,697,779)	(35,824,633)
Deferred outflows related to OPEB	13,027,178	8,027,724
Deferred inflows related to OPEB	(3,645,128)	29,307,727
Net cash used by operating activities	$ (472,627,937)	$ (410,565,848)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	$ 19,308,653	$ 11,722,737
Increase in fair value of investments	$ 2,793,056	$ 2,383,473
Gifts of depreciable and non-depreciable assets	$ 117,530	$ 1,580,543
Amortization of premium on bonds	$ 8,252,721	$ 8,171,432

See Independent Auditor's Report and accompanying notes to Schedule of Expenditures of State Awards.

ALAMO COMMUNITY COLLEGE DISTRICT

Notes to Financial Statements

1. REPORTING ENTITY

The Alamo Community College District (Alamo Colleges District or 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 operates five colleges including San Antonio College, St. Philip's College, Palo Alto College, Northwest Vista College and Northeast Lakeview College.

The District is considered to be a special-purpose, primary government. While the District receives funding from local, state and federal sources and must comply with the spending, reporting and record keeping requirements of these entities, it is not a component unit of any other government entity.

Alamo Colleges Foundation, Inc. – Discrete Component Unit

The Alamo Colleges Foundation, Inc. (the Foundation) is a separate non-profit organization, and its sole purpose is to provide benefits such as scholarships and grants to the students, faculty and staff of the District. The Foundation is a legally separate entity which utilizes District financial resources for its operation. The District does not appoint any of the Foundation's board members. Under Governmental Accounting Standards Board Statement No. 39, *Determining Whether Certain Organizations are Component Units*, an organization should report as a discretely presented component unit those organizations that raise and hold economic resources for the direct benefit of a governmental unit when such resources are significant to the governmental unit. Accordingly, the Foundation's financial statements are included in the District's annual report as a discrete component unit (see table of contents). The Foundation reports under Financial Accounting Standards Board (FASB) Standards. As such, revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. Stand-alone financial statements of the Foundation can be obtained from the Finance and Fiscal Services department of the Alamo Community College District.

ACCD Public Facility Corporation (PFC) – Discrete Component Unit

The PFC was incorporated on September 23, 2011 as a public non-profit corporation formed under the Public Facility Corporation Act, Chapter 303, Texas Local Government Code, as amended. It is also a public corporation within the meaning of the United States (U.S.) Treasury Department rulings of the Internal Revenue Service per sections 103 and 141 of the IRS Code of 1986, as amended.

The PFC is governed by a three-member Board of Directors that also serve on the Board of Trustees of the District. The PFC was formed exclusively for the purpose of assisting the District in financing, refinancing, or providing public facilities. The PFC may finance the acquisition of District obligations, provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing and placement in service of public facilities, issue bonds as permitted by the Act and perform other such activities on behalf of the District as provided in its Certificate of Formation. The PFC does not have authority to levy taxes.

In accordance with requirements of GASB Statement No. 61, *The Financial Reporting Entity Omnibus – an amendment of GASB Statements No. 14 and No. 34*, the PFC is a component unit of the District because the District appoints the voting majority of the PFC's board and can also remove appointed members of the PFC's board at will. While the District appoints the entire governing body of the PFC, this board is not considered substantively the same as the Board of Trustees of the District because it consists of less than a majority of the District's Board. Accordingly, the PFC's financial statements are included in the District's financial statements as a discrete component unit (see table of contents). Stand-alone financial statements of the PFC can be obtained from the Finance and Fiscal Services department of the Alamo Colleges District.

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 2024. For financial reporting purposes, the District is considered a special-purpose, primary government engaged in business-type activities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 District 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 approved budget and subsequent amendments must be filed with the THECB, Legislative Budget Board, Legislative Reference Library, and the Governor's Office of Budget and Planning by December 1.

Cash and Cash Equivalents

The District's cash and cash equivalents consist of operating cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Public funds investment pools (TexPool) are considered to be cash and cash equivalents.

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 and Notes Receivable

Accounts receivable are recorded at the invoiced amounts. Notes receivable represent short-term student loans. 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.

Other Current Assets

Included in this category are prepaid expenses and inventories.

Investments

Investments are reported at fair value. Short-term investments have an original maturity greater than three months but less than one year at the time of purchase. Long-term investments include investments with original maturities greater than one year at the time of purchase. The District intends to hold these investments until maturity. The District classifies its investments within a fair value hierarchy based on the relative inputs used to value the investments, in accordance with the provisions of GASB Statement 72, *Fair Value Measurement and Application* (GASB72). For more detailed information, see Note 4.

Leases Receivable

The District is a lessor for noncancelable leases of property. The District recognizes a lease receivable and a deferred inflow of resources in the Statements of Net Position.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date, if any. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses the Treasury rate with the maturity that most closely matches the length of the lease term, as of the date of the beginning of the lease term, obtained from the treasury.gov website, as the discount rate for leases.

- The lease term includes the noncancelable period of the lease.

- Lease payments included in the measurement of the lease receivable are composed of fixed payments from the lessee, variable payments from the lessee that are fixed in substance or that depend on an index or a rate, residual value guarantee payments from the lessee that are fixed in substance, and any lease incentives that are payable to the lessee.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Capital Assets

Assets meeting the applicable capitalization threshold with useful lives extending beyond one year are recorded at cost on the date of acquisition. Donated capital assets are stated at acquisition value in accordance with GASB 72, 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. Improvements which significantly add value or extend the useful life of a structure are capitalized. The costs of normal maintenance and repairs are charged to operating expenses 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 is placed in service.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The following table 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	5,000	5	-
Software	5,000	5	-
Library materials	All	15	-
Subscription-based information technology arrangements	100,000	Shorter of contract or useful life	-

Deferred Outflows of Resources

The Statements of Net Position include a separate section for deferred outflows of resources, which represent a consumption of net assets that applies to future periods and thus, will not be recognized as an outflow of resources (expensed) until then. The District records deferred outflows of resources for deferred charges on the refunding of debt calculated as the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the shorter of the life of the refunded or refunding debt. In addition, the District records deferred outflows of resources for its proportionate share of collective deferred outflows of resources of the Teacher Retirement System of Texas (TRS) pension plan and for its proportionate share of collective deferred outflows of resources of the Employees Retirement System (ERS) other postemployment benefit (OPEB) plan. In addition, deferred outflows of resources are recorded for employer contributions made to the TRS and ERS plans subsequent to the measurement date of the respective net pension or net OPEB liabilities. For additional information, see Note 11 and Note 19.

Pensions

The fiduciary net position of the defined benefit pension plan administered by the Teacher Retirement System of Texas (TRS) has been determined on the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Other Post Employment Benefits (OPEB)
The fiduciary net position of the Employees Retirement System of Texas (ERS) State Retiree Health Plan (SRHP), also referred to as the Texas Employees Group Benefits Program (GBP), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits; OPEB expense, and information about assets, liabilities and additions to/deductions from the GBP's fiduciary net position. Benefit payments are recognized when due and are payable in accordance with the benefit terms.

Compensable Absences
It is the District's policy to accrue employee annual leave as earned. Sick leave is not accrued, as a terminated employee is not paid for accumulated sick leave. See Note 7 and Note 13 for additional information.

Self-Insurance
The District is self-insured for a portion of workers' compensation losses. A liability has been recorded 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. See Note 17 for additional information.

Deferred Inflows of Resources
The Statements of Net Position include a separate section for deferred inflows of resources, which represent an acquisition of net assets that applies to future periods and thus, will not be recognized as an inflow of resources (revenue) until then. The District records deferred inflows of resources for deferred charges on refunding of debt calculated as the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the shorter of the life of the refunded or refunding debt. In addition, the District records deferred inflows of resources for its proportionate share of collective deferred inflows of resources of the Teacher Retirement System of Texas (TRS) pension plan and for its proportionate share of collective deferred inflows of resources of the Employees Retirement System (ERS) other postemployment benefit (OPEB) plan. The District also records deferred inflows of resources related to leases. For additional information, see Note 11 and Note 19.

Net Position
Net Investment in Capital Assets
This category represents the District's total investment in capital assets net of related outstanding debt used to acquire or construct those assets and accumulated depreciation and amortization related to those capital assets. Deferred inflows of resources and deferred outflows of resources attributable to those assets or related debt are also included in this component.

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 any external restrictions and may be used at the discretion of the governing board for any lawful purpose of the District.

Operating and Non-operating Revenues
The District distinguishes operating and non-operating revenues. The District reports as a Business-Type Activity (BTA) and as a single proprietary fund. Operating revenues generally result from providing services in connection with the District's principal ongoing operations. The principal operating revenues are student tuition and fees net of scholarship discounts and allowances; federal, state, local and private operating grants and contracts; auxiliary enterprises and other revenues of a similar nature. The major non-operating revenues are state appropriations, ad valorem taxes, federal financial aid through Title IV Higher Education Act grants, and investment income and gifts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 grants, contracts and state appropriations and other state aid is recognized when 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.

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 amounts 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 District to pass through to students. These funds are received by the District 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 District 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, student services and support, administrative expenses, and depreciation and amortization 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 auxiliary operations for campus bookstores and food service are not performed by the District. The major non-operating expense is interest on capital-related debt.

Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources, the District's policy is to first apply the expense against restricted resources and then against unrestricted resources.

Estimates

The preparation of the financial statements in conformity with U. S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

3. AUTHORIZED INVESTMENTS

The Board of Trustees of the District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act (Sec. 2256, Texas Government Code, the "Act") as amended. This policy is reviewed and approved by the Board of Trustees annually. Investment of funds is required to be in compliance with the Act. Authorized investments include (1) obligations of the U.S. government or its agencies, (2) direct obligations of the State of Texas or its agencies, (3) obligations of political subdivisions rated not less than A by a national investment rating firm, (4) certificates of deposit, (5) commercial paper rated at least A-1 or P-1, and (6) other instruments and obligations authorized by statute.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS

The carrying amount of the District's bank deposits at August 31, 2024 and 2023 was $12,081,684 and $13,690,679, respectively. Total bank balances at August 31, 2024 and 2023 equaled $13,486,381and $16,365,975, respectively. The FDIC insures all bank deposits up to $250,000. Deposits in excess of $250,000 are collateralized at a level of at least 100% in U.S. Treasuries and Government Securities and high-grade municipal bonds, per the Tri-Party Collateral Management Agreement with the District's depository bank, Bank of America N.A. All collateral is held by BNY Mellon.

Cash and cash equivalents as reported on Exhibit 1, Statements of Net Position, consisted of the following at August 31, 2024 and 2023:

	2024	2023
Bank deposits: Demand deposits	$ 2,770,968	$ 1,915,875
Public finance interest checking	9,310,716	11,774,804
Total bank deposits	12,081,684	13,690,679
Automated investment account	2,374,346	543,512
Local Government Investment Pool (TexPool) deposits	172,272,938	419,790,273
Petty cash on hand	36,767	37,645
Treasury demand deposit SLGS	236,807,027	-
Total cash and cash equivalents	$ 423,572,762	$ 434,062,109

The Texas Local Government Investment Pool (TexPool) is a public funds investment pool created pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Texas Government Code, Chapter 2256 ("PFIA"). The State Comptroller of Public Accounts (the "Comptroller") is the sole officer, director and shareholder of the Texas Treasury Safekeeping Trust Company (the "Trust Company"), which is authorized to operate the TexPool portfolios. Pursuant to the TexPool Participation Agreement, administrative and investment services to the TexPool portfolios are provided by Federated Investors, Inc. ("Federated"), under an agreement with the Comptroller, acting on behalf of the Trust Company. The Comptroller exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. The TexPool Advisory Board, composed both of participants in TexPool and of other persons who do not have a business relationship with TexPool, advises on the Investment Policies and approves any fee increases.

TexPool is managed according to requirements of the Public Funds Investment Act and TexPool's Investment Policy. Investments are stated at amortized cost, which in most cases approximates the fair value of securities. TexPool seeks to maintain a stable $1.00 price per unit; however, this is not guaranteed or insured by the State of Texas. Governmental Accounting Standards Board (GASB) Statement No. 79, *Certain External Investment Pools and Pool Participants*, delinks money market local government investment pools to SEC Rule 2a-7 and enables such pools to continue to utilize amortized cost for valuation and financial reporting so that the $1.00 per unit value they pursue will not need to change to a fluctuating price.

The District utilizes the Pool option which invests conservatively in U.S. government securities, repurchase agreements, and AAA-rated money market mutual funds.

The District utilizes an Automated Investment Account ("Sweep") through its depository bank, Bank of America, N.A. Bank of America holds omnibus positions in selected PFIA-compliant BlackRock Liquidity Funds on behalf of clients who invest through the Sweep. The shares are held at BNY Mellon. The District utilizes the Treasury Trust Fund (T-Fund) institutional share class, which invests exclusively in U.S. Treasury securities and repurchase agreements secured by Treasuries.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

The fair value of investments as of August 31, 2024 and 2023 is disclosed in the following section. Market values are provided by Hilltop Securities Asset Management, LLC. (HSAM). HSAM's source for pricing government securities (Treasuries and agencies) and most commercial paper is Securities Data Services (SVC), a subsidiary of SS&C Technologies, Inc. and an information aggregator. SVC uses a number of sources for their pricing data, with most government securities and commercial paper pricing provided by Interactive Data Corp (IDC), an independent third-party pricing service, which is the largest source provider of fixed income pricing. IDC utilizes evaluated pricing models that vary by asset class and incorporate available trade, bid and other market information. Because many fixed income securities do not trade on a daily basis, IDC's evaluated pricing applications apply available information as applicable through processes such as benchmark curves, benchmarking of like securities, sector groupings, and matrix pricing to prepare evaluations. SVC and/or IDC provide some, but not all, of the commercial paper (CP) pricing, while HSAM estimates other CP prices based on comparable market offers of similar issuers with comparable credit ratings and maturity dates. All pricing and market values are based on Level 2 inputs. These sources are deemed reliable.

Investments as reported on Exhibit 1, Statements of Net Position, consisted of the following types of securities at fair value on August 31, 2024 and 2023:

	Fair Value at August 31,	
Type of Security	2024	2023
U.S. government securities:		
FHLB coupon notes	$ 69,051,950	$ 122,672,109
FHLMC coupon notes	-	9,969,200
FFCB coupon notes	25,002,605	44,644,235
U.S. Treasuries	111,568,944	14,676,563
Municipal bonds	1,186,368	16,103,295
Commercial paper	9,713,180	14,828,460
Total	$ 216,523,047	$ 222,893,862

4. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

Reconciliation of Deposits and Investments between Note 4 and Exhibit 1, Statements of Net Position on August 31, 2024 and 2023 is as follows:

	Fair Value at August 31,	
	2024	2023
Total cash and cash equivalents	$ 423,572,762	$ 434,062,109
Total investments	216,523,047	222,893,862
Total	$ 640,095,809	$ 656,955,971
Per Exhibit 1:		
Cash and cash equivalents	$ 63,628,904	$ 25,588,310
Restricted cash and cash equivalents - current	27,333,217	29,685,636
Investments - current	59,454,761	54,665,850
Investments - current restricted	7,986,679	
Restricted cash and cash equivalents - noncurrent	332,610,641	378,788,163
Long-term investments	139,203,482	168,228,012
Long-term investments - restricted	9,878,125	-
Total	$ 640,095,809	$ 656,955,971

Fair Value Measurements

Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* (GASB 72), establishes a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under GASB 72 are described hereafter:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that a government can access at the measurement date.

Level 2 Inputs are inputs, other than quoted prices included within Level 1, which are observable for an asset or liability, either directly or indirectly. Level 2 valuation methodologies include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to District management's perceived risk of that investment.

The District had the following recurring fair value measurements for investment assets at August 31, 2024:

Type of Security	Level 1	Level 2	Level 3	Total
U.S. Government Agency Securities	$ -	$ 94,054,555	$ -	$ 94,054,555
U.S. Treasuries	-	111,568,944	-	111,568,944
Municipal bonds	-	1,186,368	-	1,186,368
Commercial paper	-	9,713,180	-	9,713,180
Total	$ -	$ 216,523,047	$ -	$ 216,523,047

The District had the following recurring fair value measurements for investment assets at August 31, 2023:

Type of Security	Level 1	Level 2	Level 3	Total
U.S. Government Agency Securities	$ -	$ 177,285,544	$ -	$ 177,285,544
U.S. Treasuries	-	14,676,563	-	14,676,563
Municipal bonds	-	16,103,295	-	16,103,295
Commercial paper	-	14,828,460	-	14,828,460
Total	$ -	$ 222,893,862	$ -	$ 222,893,862

U.S. Government Agency securities classified in Level 2 of the fair value hierarchy are valued using a multi-dimensional relational model that consider inputs such as benchmark yields, reported trades and broker/dealer quotes. U.S. Treasuries are classified within Level 2 and are valued using electronic fixed income platform and broker feeds. Municipal bonds are valued using a multi-dimensional relational model (or series of matrices) that utilizes inputs including Municipal Securities Rulemaking Board (MSRB) reported trades and material event notices and as such are included in Level 2 of the fair value hierarchy. Commercial paper is categorized in Level 2 and is valued using a matrix pricing technique utilizing benchmark yields and ratings updates.

Interest Rate Risk – Interest rate risk is the risk of changes in the market rate of interest that could adversely affect the value of an investment. In addition to statutory limitations on the types of investments, the District's investment policy mitigates interest rate risk through the use of maturity limits set to meet the needs of various fund types. The District actively manages the time to maturity in reacting to changes in the yield curve, economic forecasts and liquidity needs of the participating funds. The District further limits interest rate risk by laddering maturities when possible.

The District has selected the weighted average maturity (WAM) as the primary method for reporting interest rate risk. The WAM method expresses investment time horizons, the time when investments become due and payable, in terms of years, weighted to reflect the dollar size of individual investments within an investment type. The overall portfolio weighted average maturity is derived by dollar-weighting the WAM for all investments. The WAM is calculated using days to maturity from the original purchase date.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

The District had the following cash equivalents and investments at August 31, 2024 and 2023, excluding bank deposits and petty cash:

	2024			2023		
Type	Fair Value	% of Total	WAM* (Years)	Fair Value	% of Total	WAM* (Years)
FHLB	$ 69,051,950	11.0% ^	2.713	$ 122,672,109	19.1% ^	1.854
FHLMC	-	0.0%	0.000	9,969,200	1.6%	3.003
FFCB	25,002,605	4.0% ^	1.689	44,644,235	6.9% ^	2.055
U.S. Treasuries	111,568,944	17.8% ^	1.134	14,676,563	2.3% ^	1.477
Treasury demand deposit SLGS	236,807,027	37.7%	0.003	-	0.0%	0.000
Municipal bonds	1,186,368	0.2% ^	3.767	16,103,295	2.5% ^	3.130
Commercial paper	9,713,180	1.5% ^	0.737	14,828,460	2.3% ^	0.589
TexPool	172,272,938	27.4% ^	0.003	419,790,273	65.3% ^	0.003
BlackRock Treasury fund	2,320,077	0.4%	0.003	484,483	0.1%	0.003
Total	$ 627,923,089	100%		$ 643,168,618	100%	
Portfolio weighted average maturity at August 31			0.587			0.670

* WAM = Weighted Average Maturity, using time from purchase to scheduled maturity

^ = Investment type balance greater than 5% of total investments for respective year

Credit Risk – In accordance with state law and the District's investment policy, investments in the investment pools are limited to AAA or AAAm by at least one nationally recognized rating agency. At August 31, 2024 and 2023, TexPool was rated AAAm. All other credit standards are governed by the District's investment policy, which is in compliance with or exceeds state statutes for credit standards. These state standards include: commercial paper rated no less than A-1 or P-1 by at least two nationally recognized credit rating agencies or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank; obligations of states, agencies, counties, cities and other political subdivisions rated no less than A or its equivalent by a nationally recognized investment rating firm.

Concentration of Credit Risk – The concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District does not limit the amount it may invest in any one issuer, but does enforce restrictions on the types and credit ratings of investments permitted as described in the previous paragraph, and the high investment grades permitted help mitigate any concentration risk.

At August 31, 2024, the District's largest concentration in cash, cash equivalents and investments was in TexPool at 27.4%, down from 65.3% at August 31, 2023. The second largest concentration was in federal agencies at 15.0%, down from 27.6% in fiscal year 2023. The concentration in U.S. Treasuries increased from 2.3% in fiscal year 2023 to 17.8% in fiscal year 2024.

The District does not have any investments in foreign currency.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

Below is a list of the individual investments held and their respective credit ratings at August 31, 2024 and 2023:

Issuer	Credit rating at 8/31/2024	Credit rating at 8/31/2023
BlackRock Treasury Trust Fund	AAAm	AAAm
City of San Antonio, TX	AAA/Aaa/AA+	AAA/Aaa/AA+
Emory University	*	A-1+/P-1
FFCB	AA+/Aaa/AA+	AA+/Aaa/AA+
FHLB	AA+/Aaa	AA+/Aaa
FHLMC	*	AA+ /Aaa /AA+
FNMA	*	AA+ /Aaa /AA+
J.P. Morgan Securities	*	A-1/P-1/F1+
Met Govt Nashville & Davidson Cnty	*	AA+/AA+/Aa2
Royal Bank of Canada	*	A-1+/P-1/F1+
State of California	*	A-1+/P-1/F1+
Tarrant Regl Water District	*	AAA/AA+
Texas A&M University	*	AAA/Aaa/AAA
Texas Public Finance Authority	*	AA+/Aa1
Texas State	*	AAA/Aaa
Texas Transportation Commission	*	AAA/AAA
TexPool	AAAm	AAAm
Toyota Motor Credit Corp	A-1/F1	*
Travis County, TX	*	AAA/Aaa
University of Texas	*	AAA/Aaa/AAA
US Treasury Note	AA+/Aaa/AA+	AA+/Aaa/AA+
Vanderbilt University	*	A-1+/F1+

*Investment not held as of August 31 of the respective year.

Safekeeping - The District's internally managed investments are held in safekeeping at its custodian bank, Bank of America, N.A., as required by Board policy and state statute.

5. LEASES RECEIVABLE

The District, as lessor, entered into a lease agreement with 1415 North Main, LLC to lease a portion of Parking Garage #2 located at San Antonio College. The lease term is September 24, 2021 through December 31, 2096. In exchange for access to 381 parking spaces the District will receive $76,200 annually through December 31, 2085, and then receive $91,440 annually through the remainder of the term of the lease. Accordingly, the District recorded a lease receivable asset in the amount of $2,933,861 at inception. The District began receiving lease payments in January 2024.

5. LEASES RECEIVABLE (continued)

The District, as lessor, entered into a lease agreement with San Antonio MTA, L.P. d/b/a Verizon Wireless to lease 336 square feet of rooftop space at Northwest Vista College for the installation of communications equipment. The lease term began January 1, 2016 for a five-year term. The lease is automatically renewed for four additional five-year terms unless lessee terminates by written notice. In exchange for the space the District will receive $13,200 annually, subject to a 3% per annum increase on the anniversary of the commencement date. Accordingly, the District recorded a lease receivable asset in the amount of $356,141 at inception. In FY24, lease revenue and interest revenue for this lease was $17,895 and $4,546, respectively. In FY23, lease revenue and interest revenue for this lease was $17,515 and $4,715, respectively.

The District, as lessor, entered into a lease agreement with New Cingular Wireless PCS, LLC to lease 2,500 square feet of rooftop space at Northeast Lakeview College for the installation of communications equipment. The lease term began August 28, 2013 for a five-year term. The lease is automatically renewed for four additional five-year terms unless lessee terminates by written notice, making it possible for this lease to extend through August 27, 2038. In exchange for the space the District will receive $12,000 annually, subject to a 3% per annum increase on the anniversary of the commencement date. Accordingly, the District recorded a lease receivable asset in the amount of $307,897 at inception. In FY24, lease revenue and interest revenue for this lease was $17,462 and $3,196, respectively. In FY23, lease revenue and interest revenue for this lease was $17,105 and $3,493, respectively.

The District, as lessor, entered into a lease agreement with New Frontiers to lease 6,800 square feet of classroom space at San Antonio College. The lease term began May 19, 2022, with a termination date of June 30, 2024 with an option to renew for two two-year periods. In exchange for the space the District will receive $74,800 annually. Accordingly, the District recorded a lease receivable asset in the amount of $411,069 at inception. In FY24, New Frontiers opted to not renew the lease and terminated it as of June 30, 2024. In fiscal year 2024, prior to the lease termination, lease revenue and interest revenue for this lease was $61,518 and $8,355, respectively. In FY23, lease revenue and interest revenue for this lease was $67,111 and $10,765, respectively.

Leases receivable at August 31, 2024 and 2023 were as follows:

	Interest Rate(s)	Receivable At Commencement	Lease Term In Years	Balance 8/31/2024	Balance 8/31/2023
Business-type Activities					
Parking garage spaces at San Antonio College with 1415 N. Main	1.92%	$ 2,933,861	75.3	$ 3,029,213	$ 2,928,075
Cell phone tower space at Northwest Vista College with Verizon	1.43%	356,141	45.3	311,451	330,134
Cell phone tower space at Northeast Lakeview College with AT&T	1.20%	307,897	18.0	259,626	272,430
Classroom space at San Antonio College with New Frontiers*	2.94%	411,069	6.1	-	389,969
Total leases receivable				$ 3,600,290	$ 3,920,608

*The lease with New Frontiers at San Antonio College was terminated early by the tenant as of 6/30/2024.

6. CAPITAL ASSETS

Capital assets activity for the year ended August 31, 2024 was as follows:

	Balance 9/1/2023	Increases	Decreases	Balance 8/31/2024
Not Depreciated:				
Land	$ 55,642,957	$ 12,049,300	$ -	$ 67,692,257
Works of art	900,855	32,450	-	933,305
Construction in progress	35,662,989	30,181,573	4,467,249	61,377,313
Subtotal	92,206,801	42,263,322	4,467,249	130,002,874
Subject to Depreciation or Amortization:				
Buildings and building improvements	1,341,412,579	18,200,777	-	1,359,613,356
Other real estate improvements	142,231,393	-	-	142,231,393
Total buildings and other real estate improvements	1,483,643,972	18,200,777	-	1,501,844,749
Software	3,327,104	38,274		3,365,378
Furniture, machinery and equipment	64,072,582	7,969,566	1,516,183	70,525,965
Library materials	15,656,219	239,379	248,453	15,647,145
Subscription-based IT arrangements (SBITAs)	11,362,755	4,050,231	2,219,841	13,193,145
Total buildings and other capital assets	1,578,062,632	30,498,227	3,984,477	1,604,576,383
Accumulated Depreciation or Amortization:				
Buildings and building improvements	407,593,887	36,385,313	-	443,979,200
Other real estate improvements	96,013,402	5,034,051	-	101,047,453
Total buildings and other real estate improvements	503,607,289	41,419,363	-	545,026,652
Software	3,184,866	7,275		3,192,141
Furniture, machinery and equipment	42,631,694	7,774,765	1,076,438	49,330,021
Library materials	15,123,673	96,415	248,453	14,971,635
Subscription-based IT arrangements (SBITAs)	6,191,256	2,827,926	2,219,841	6,799,341
Total accumulated depreciation and amortization	570,738,778	52,125,744	3,544,732	619,319,790
Net capital assets	$1,099,530,655	$ 20,635,805	$ 4,906,994	$ 1,115,259,466

6. CAPITAL ASSETS (continued)

Capital assets activity for the year ended August 31, 2023 was as follows:

	Balance 9/1/2022 (as restated)	Increases	Decreases	Balance 8/31/2023
Not Depreciated:				
Land	$ 55,650,908	$ -	$ 7,951	$ 55,642,957
Works of art	860,855	40,000	-	900,855
Construction in progress	153,512,688	27,384,465	145,234,164	35,662,989
Subtotal	210,024,451	27,424,465	145,242,115	92,206,801
Subject to Depreciation or Amortization:				
Buildings and building improvements	1,133,013,365	209,074,015	674,801	1,341,412,579
Other real estate improvements	141,622,902	608,491	-	142,231,393
Total buildings and other real estate improvements	1,274,636,267	209,682,506	674,801	1,483,643,972
Software	3,264,428	62,676	-	3,327,104
Furniture, machinery and equipment	54,554,412	11,803,427	2,285,257	64,072,582
Library materials	15,827,169	-	170,950	15,656,219
Subscription-based IT arrangements (SBITAs)	11,166,420	196,335	-	11,362,755
Total buildings and other capital assets	1,359,448,696	221,744,944	3,131,008	1,578,062,632
Accumulated Depreciation or Amortization:				
Buildings and building improvements	377,190,873	31,061,181	658,167	407,593,887
Other real estate improvements	91,006,733	5,006,669	-	96,013,402
Total buildings and other real estate improvements	468,197,606	36,067,850	658,167	503,607,289
Software	3,181,516	3,350	-	3,184,866
Furniture, machinery and equipment	39,908,025	4,946,861	2,223,192	42,631,694
Library materials	15,169,422	125,201	170,950	15,123,673
Subscription-based IT arrangements (SBITAs)	3,157,206	3,034,050	-	6,191,256
Total accumulated depreciation and amortization	529,613,775	44,177,312	3,052,309	570,738,778
Net capital assets	$1,039,859,372	$ 204,992,097	$ 145,320,814	$ 1,099,530,655

7. NONCURRENT LIABILITIES

At August 31, 2024, noncurrent liabilities are $1,064,267,604 with activity for the fiscal year as follows:

	Balance 9/1/23	Additions	Reductions	Balance 8/31/24	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 532,315,000	$ -	$ 37,045,000	$ 495,270,000	$ 22,800,000
Revenue bonds	55,400,000	-	7,055,000	48,345,000	4,245,000
Maintenance tax notes	241,400,000	-	29,210,000	212,190,000	30,705,000
Premium on bonds payable	100,737,011	-	8,252,721	92,484,290	7,690,703
Subtotal	929,852,011	-	81,562,721	848,289,290	65,440,703
Notes payable	2,299,932	-	1,226,856	1,073,076	946,846
Subscription-based IT arrangements	4,384,990	2,686,759	1,752,704	5,319,045	2,295,295
Compensable absences	8,180,716	7,866,362	6,882,010	9,165,068	927,315
Unearned income	690,976	-	53,152	637,824	53,152
Arbitrage liability	4,503,952.00	4,554,063	-	9,058,015	-
Net pension liability	89,265,151	16,053,887	-	105,319,038	-
Net OPEB liability	168,913,939	21,721,909	31,103,959	159,531,889	4,462,330
Total	$ 1,208,091,667	$ 52,882,980	$ 122,581,402	$ 1,138,393,245	$ 74,125,641

At August 31, 2023, noncurrent liabilities are $1,134,105,571 with activity for the fiscal year as follows:

	Balance 9/1/22* (Restated)	Additions	Reductions	Balance 8/31/23	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 502,070,000	$ 49,845,000	$ 19,600,000	$ 532,315,000	$ 21,700,000
Revenue bonds	62,115,000	-	6,715,000	55,400,000	7,055,000
Maintenance tax notes	27,750,000	247,570,000	33,920,000	241,400,000	29,210,000
Premium on bonds payable	82,417,559	26,490,884	8,171,432	100,737,011	7,731,052
Subtotal	674,352,559	323,905,884	68,406,432	929,852,011	65,696,052
Notes payable	3,502,940	-	1,203,008	2,299,932	1,227,106
Subscription-based IT arrangements	6,866,104	196,335	2,677,449	4,384,990	1,671,186
Compensable absences	8,097,178	7,577,823	7,494,285	8,180,716	947,198
Unearned income	744,128	-	53,152	690,976	53,152
Arbitrage liability	-	4,503,952	-	4,503,952	-
Net pension liability	37,975,348	51,289,803	-	89,265,151	-
Net OPEB liability	206,249,390	29,459,512	66,794,963	168,913,939	4,391,402
Total	$ 937,787,647	$416,933,309	$ 146,629,289	$ 1,208,091,667	$ 73,986,096

*Due to the implementation of GASB 96, certain FY2022 balances have been restated (see Note 2).

7. NONCURRENT LIABILITIES (continued)

The District has subscription-based IT arrangements (SBITAs) for various software licenses and subscriptions, as shown in the table above. The SBITAs were recorded at the present value of the future payments as of the inception using incremental borrowing rates ranging between 0.27% - 3.99%.

The cost and accumulated amortization of the assets for the SBITAs totaled approximately $13,193,145 and $6,799,341, respectively as of August 31, 2024 as reported in Note 6. The cost and accumulated amortization of the assets for the SBITAs totaled approximately $11,362,755 and $6,191,256, respectively as of August 31, 2023 as reported in Note 6.

The table below summarizes the required principal and interest payments against the SBITA liabilities recorded as of August 31, 2024:

Years Ending August 31,	Payment	Principal	Interest
2025	$ 2,401,858	$ 2,295,295	$ 106,563
2026	1,427,352	1,359,596	67,756
2027	975,869	939,033	36,836
2028	740,779	725,121	15,658
2029	-	-	-
Thereafter	-	-	-

8. DEBT OBLIGATIONS

Debt service requirements at August 31, 2024 were as follows (table amounts in 000s):

For the Year Ending	General Obligation Bonds		Revenue Bonds*		Maintenance Tax Notes		TOTAL BONDS	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 22,800	$ 21,154	$ 4,245	$ 2,092	$ 30,705	$ 9,815	$ 57,750	$ 33,061
2026	23,945	20,010	3,395	1,910	32,280	8,241	59,620	30,161
2027	25,140	18,810	2,110	1,784	33,935	6,585	61,185	27,179
2028	26,395	17,549	2,190	1,703	35,670	4,845	64,255	24,097
2029	26,685	16,225	2,275	1,618	37,500	3,016	66,460	20,859
2030-2034	122,630	65,229	10,185	6,786	42,100	1,146	174,915	73,162
2035-2039	127,530	34,933	9,265	4,587	-	-	136,795	39,520
2040-2044	88,635	12,729	8,485	2,625	-	-	97,120	15,354
2045-2047	31,510	1,664	6,195	475	-	-	37,705	2,139
TOTAL	$ 495,270	$ 208,303	$ 48,345	$ 23,581	$ 212,190	$ 33,648	$ 755,805	$ 265,531

*The interest rate as of August 31, 2024 (1.7%) was used to compute future interest costs for the variable rate revenue bonds included in the table above.

8. DEBT OBLIGATIONS (continued)

Debt service requirements at August 31, 2023 were as follows (table amounts in 000s):

For the Year Ending	General Obligation Bonds		Revenue Bonds*		Maintenance Tax Notes		TOTAL BONDS	
August 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 21,700	$ 22,930	$ 7,055	$ 2,356	$ 29,210	$ 11,313	$ 57,965	$ 36,599
2025	22,800	21,841	4,245	2,092	30,705	9,815	57,750	33,748
2026	23,945	20,698	3,395	1,910	32,280	8,241	59,620	30,848
2027	25,140	19,497	2,110	1,784	33,935	6,585	61,185	27,867
2028	26,395	18,236	2,190	1,703	35,670	4,845	64,255	24,785
2029-2033	113,195	73,692	10,510	7,216	79,600	4,162	203,305	85,069
2034-2038	159,915	43,003	9,745	5,023	-	-	169,660	48,026
2039-2043	94,220	16,216	8,090	3,021	-	-	102,310	19,237
2044-2047	45,005	3,001	8,060	832	-	-	53,065	3,832
TOTAL	$ 532,315	$ 239,113	$ 55,400	$ 25,937	$ 241,400	$ 44,961	$ 829,115	$ 310,011

*The interest rate as of August 31, 2023 (1.7%) was used to compute future interest costs for the variable rate revenue bonds included in the table above.

9. BONDS AND TAX NOTES PAYABLE

Bonds and tax notes payable for the years ended August 31, 2024 and 2023 were as follows:

Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	Balance August 31, 2024	Balance August 31, 2023
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
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%	50,285,000	65,630,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	42,715,000	45,280,000
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	4.0% - 5.0%	153,250,000	166,820,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.	195,980,000	2.375% - 5.0%	184,540,000	188,980,000
2022	Construct, renovate, acquire and equip new and existing facilities. Dated November 1, 2022	49,845,000	4.5% - 5.0%	48,720,000	49,845,000
			Subtotal - General Obligation Bonds	$ 495,270,000	$ 532,315,000
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		$ -	$ -
2020	Renovate and repair existing District facilities. Dated January 28, 2020.	48,475,000		-	-
2021	Refund the District's outstanding Maintenance Tax Notes, Series 2011. Dated April 1, 2021.	21,660,000	4.0% - 5.0%	16,255,000	18,150,000
2022	Renovate and repair existing District facilities. Dated August 1, 2022.	247,570,000	5.0%	195,935,000	223,250,000
			Subtotal - Maintenance Tax Notes	$ 212,190,000	$ 241,400,000
Revenue Financing System (Repayment source - Pledged revenue*)					
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%	$ 17,220,000	$ 23,240,000
2017	Acquire, purchase, construct, equipping of any property or buildings of any nature of the District. Dated January 15, 2017.	34,880,000	3.0% - 5.0%	30,615,000	31,330,000
2017	(Variable Rate) Acquire, purchase, construct, equipping of any property or buildings of any nature of the District. Dated January 15, 2017. Remarketed November 1, 2019 and converted to Term Rate Period.	15,690,000	1.7%	510,000	830,000
			Subtotal - Revenue Financing System Bonds	$ 48,345,000	$ 55,400,000
Total Bonds				**$ 755,805,000**	**$ 829,115,000**

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

Bonds payable are due in annual installments varying from $175,950 to $37,793,875 with coupon rates from 1.7% to 5.5%, with the final installment due in fiscal year 2047.

9. BONDS AND TAX NOTES PAYABLE (continued)

The Tax Reform Act of 1986 enacted Section 148(f) of the Internal Revenue Code relating to arbitrage rebate requirements. This section generally provides that in order for interest on any issue of obligations to be excluded from gross income (i.e. tax-exempt) the issuer must rebate to the United States the sum of (1) the excess of the amount earned on all "nonpurpose investments" acquired with "gross proceeds" of the issue over the amount which would have been earned if such investments had been invested at a yield equal to the yield on the issue, and (2) the earnings on such excess earnings.

The U.S. Department of Treasury regulations and the District's bond covenants require the District to calculate annually, on the anniversary date of each bond issue subject to rebate, the arbitrage rebate amount. A rebate computation and payment to the Federal Government, if applicable, is required to be made at least every five years or each "Rebate Installment Computation Date" and upon final redemption or maturity of the bonds. The amount reserved for arbitrage rebate is reflected as part of noncurrent liabilities in the amount of $9,095,015 and $4,503,952 as of August 31, 2024, and 2023 respectively.

10. DEFEASED BONDS OUTSTANDING

As of August 31, 2024, and 2023, the District had no defeased bonds outstanding.

11. EMPLOYEES' RETIREMENT PLANS

The State of Texas has joint contributory retirement plans for almost all of its employees. The District requires all full-time employees to 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 the TRS or the 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 the ORP but declined must remain with the TRS for the duration of their employment in the Texas education system.

Teacher Retirement System of Texas – Defined Benefit Plan
Plan Description: The District participates in a cost-sharing multiple-employer defined benefit pension plan that has a special funding situation. The plan is administered by the TRS. TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code.

The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension plan's Board of Trustees does not have the authority to establish or amend benefit terms. All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position: Detailed information about the TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information.

The report may be obtained by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; by calling (512) 542-6592; or online at https://www.trs.texas.gov/TRS%20Documents/2023%20ACFR%20Final%2011-20-2023.pdf.

Benefits Provided: TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using a 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity. For members who are grandfathered, the three highest annual salaries are used.

11. EMPLOYEES' RETIREMENT PLANS (continued)

The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years.

Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes, including automatic cost of living adjustments (COLAs). Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the plan description paragraph above.

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS' 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. Actuarial implications of the funding provided in the manner are determined by the System's actuary.

C*ontributions*: Contribution requirements are established or amended pursuant to Article 16, Section 67 of the Texas Constitution which requires the Texas Legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a State contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in State statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 thru 2025. Contribution rates can be found in the TRS 2023 ACFR, Note 11, on page 88.

Contribution Rates		
	2023	2024
Member	8.0%	8.25%
District/Non-employer contributing entity (State)	8.0%	8.25%
District contributions (audited)	$ 7,881,238	
State of Texas on-behalf contributions (unaudited)	$ 6,440,637	

The District's contributions to the TRS pension plan in 2024 were $9,232,518 as reported in the Schedule of District Contributions for Pensions in the Required Supplementary Information section of these financial statements. Estimated State of Texas on-behalf contributions for 2024 were $7,490,250.

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers.

Public junior colleges or junior college districts are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.

11. EMPLOYEES' RETIREMENT PLANS (continued)

- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, when employing a retiree of the TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Actuarial Assumptions: The total pension liability in the August 31, 2022 (rolled forward to August 31, 2023) actuarial valuation was determined using the following actuarial assumptions:

Valuation date	August 31, 2022 rolled forward to August 31, 2023
Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected investment rate of return	7.00%
Municipal bond rate as of August 2023*	4.13%
Last year ending August 31 in projection period (100 years)	2122
Inflation	2.30%
Salary increases including inflation	2.95% to 8.95%
Ad hoc post-employment benefit changes	None

*Rate source is the fixed income market data/yield curve/data municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index"

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2022. For a full description of these assumptions, see the TRS actuarial valuation report dated November 22, 2022. The TRS Board of Trustees have the sole authority to determine the actuarial assumptions used for the plan.

Changes Since the Prior Actuarial Valuation: There were no changes in assumptions since the prior measurement date.

Discount Rate: The single discount rate used to measure the total pension liability was 7.00%. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.50% of payroll in fiscal year 2024, gradually increasing to 9.56% of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

11. EMPLOYEES' RETIREMENT PLANS (continued)

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2023 are summarized below:

Asset Class	Target Allocation[2]	Long-Term Expected Geometric Real Rate of Return[3]	Expected Contribution to Long-Term Portfolio Returns
Global equity			
U.S.	18.0%	4.0%	1.0%
Non-U.S. developed	13.0%	4.5%	0.9%
Emerging markets	9.0%	4.8%	0.7%
Private equity[1]	14.0%	7.0%	1.5%
Stable value			
Government bonds	16.0%	2.5%	0.5%
Absolute return[1]	0.0%	3.6%	0.0%
Stable value hedge funds	5.0%	4.1%	0.2%
Real return			
Real estate	15.0%	4.9%	1.1%
Energy, natural resources and infrastructure	6.0%	4.8%	0.4%
Commodities	0.0%	4.5%	0.0%
Risk parity			
Risk parity	8.0%	4.5%	0.4%
Asset allocation leverage			
Cash	2.0%	3.7%	0.0%
Asset allocation leverage	-6.0%	4.4%	-0.1%
Inflation expectation			2.3%
Volatility drag[4]			-0.9%
Expected return	100.0%		8.0%

[1]Absolute return includes credit sensitive investments

[2]Target allocations are based on the FY2023 policy model.

[3]Capital market assumptions come from Aon Hewitt (as of 6/30/2023).

[4]The volatility drag results from the conversion between arithmetic and geometric mean returns.

Source: Teacher Retirement System of Texas 2023 Annual Comprehensive Financial Report

11. EMPLOYEES' RETIREMENT PLANS (continued)

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2022 are summarized below:

Asset Class[1]	Target Allocation[2]	Long-Term Expected Geometric Real Rate of Return[3]	Expected Contribution to Long-Term Portfolio Returns
Global equity			
U.S.	18.0%	4.6%	1.12%
Non-U.S. developed	13.0%	4.9%	0.90%
Emerging markets	9.0%	5.4%	0.75%
Private equity	14.0%	7.7%	1.55%
Stable value			
Government bonds	16.0%	1.0%	0.22%
Absolute return	0.0%	3.7%	0.00%
Stable value hedge funds	5.0%	3.4%	0.18%
Real return			
Real estate	15.0%	4.1%	0.94%
Energy, natural resources and Infrastructure	6.0%	5.1%	0.37%
Commodities	0.0%	3.6%	0.00%
Risk parity			
Risk parity	8.0%	4.6%	0.43%
Leverage			
Cash	2.0%	3.0%	0.01%
Asset allocation leverage	-6.0%	3.6%	-0.05%
Inflation expectation			2.70%
Volatility drag[4]			-0.91%
Expected return	100.0%		8.19%

[1]Absolute return includes credit sensitive investments

[2]Target allocations are based on the FY2022 policy model.

[3]Capital market assumptions come from Aon Hewitt (as of 8/31/2022).

[4]The volatility drag results from the conversion between arithmetic and geometric mean returns.

Source: Teacher Retirement System of Texas 2022 Annual Comprehensive Financial Report

11. EMPLOYEES' RETIREMENT PLANS (continued)

Discount Rate Sensitivity Analysis: The following table shows the impact on the District's proportionate share of the collective net pension liability if the discount rate used was 1 percent less than or 1 percent greater than the discount rate that was used (7.00%) in measuring the net pension liability reported at August 31, 2024.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
District's proportionate share of the net pension liability	$ 157,457,795	$ 105,319,038	$ 61,965,634

The following table shows the impact on the District's proportionate share of the collective net pension liability if the discount rate used was 1 percent less than or 1 percent greater than the discount rate that was used (7.00%) in measuring the net pension liability reported at August 31, 2023.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
District's proportionate share of the net pension liability	$ 138,862,729	$ 89,265,151	$ 49,063,986

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The District reported a liability of $105,319,038 and $89,265,151 for its proportionate share of the TRS's net pension liability at August 31, 2024 and 2023, respectively. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District at August 31, 2024 and 2023 were as follows:

	FY24	FY23
District's proportionate share of the collective net pension liability	$ 105,319,038	$ 89,265,151
State's proportionate share that is associated with District	86,067,918	72,592,477
Total	$ 191,386,956	$ 161,857,628

The net pension liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the District's proportion of the collective net pension liability was 0.1533243562%, which was an increase of 0.0029638746% from its proportion measured as of August 31, 2022. At the measurement date of August 31, 2022, the District's proportion of the collective net pension liability was 0.1503604816%, which was an increase of 0.0012414198% from its proportion measured as of August 31, 2021.

For the year ended August 31, 2024, the District recognized pension expense of $8,338,698 and additional on-behalf revenue and expense of $12,995,511 for support provided by the State. For the year ended August 31, 2023, the District recognized pension expense of $1,675,019 and additional on-behalf revenue and expense of $6,939,018 for support provided by the State.

11. EMPLOYEES' RETIREMENT PLANS (continued)

At August 31, 2024, the District's proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources were:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 3,752,553	$ 1,275,298
Changes in actuarial assumptions	9,961,118	2,437,713
Net difference between projected and actual investment earnings	15,326,477	
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	2,094,485	1,063,922
Contributions paid to TRS subsequent to the measurement date	9,232,518	-
Total	$ 40,367,151	$ 4,776,933

At August 31, 2023, the District's proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources were:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,294,337	$ 1,946,149
Changes in actuarial assumptions	16,633,003	4,145,409
Net difference between projected and actual investment earnings	8,819,111	
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	1,722,052	2,383,154
Contributions paid to TRS subsequent to the measurement date	7,889,279	-
Total	$ 36,357,782	$ 8,474,712

The $9,232,518 amount reported at August 31, 2024 as deferred outflows of resources related to pensions resulting from District contributions to the pension plan made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending August 31, 2025.

The net amounts of the District's balances of deferred outflows of resources and deferred inflows of resources related to pensions, other than deferred outflows of resources for contributions made subsequent to the measurement date of the net pension liability, will be recognized in pension expense as follows:

Year ending August 31,	Pension Expense Amount
2025	$ 4,846,792
2026	3,583,150
2027	13,250,404
2028	4,127,751
2029	549,602
Thereafter	-

11. EMPLOYEES' RETIREMENT PLANS (continued)

Optional Retirement Plan (ORP) – Defined Contribution Plan

Plan Description: The State has also established an optional retirement program for institutions of higher education. Participation in the ORP is in lieu of participation in the 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. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

Total payroll for the District and for employees under each retirement plan, retirement expense for the State and the District, and contribution rates mandated by the State for the years ended August 31, 2024, 2023 and 2022 are as follows:

	2024	2023	2022
Payroll - all District employees	$ 267,803,106	$ 243,427,345	$ 216,908,133
Payroll - TRS participants	207,481,380	181,562,648	165,846,480
Payroll - ORP participants	28,148,527	29,007,092	27,852,415
Total required annual contributions:			
State on-behalf contributions	$ 7,358,859	$ 6,651,605	$ 6,264,657
District contributions	10,826,745	9,580,381	8,424,181
District/State contribution percentages - TRS	8.25%	8.00%	7.75%
Participant contribution percentages - TRS	8.25%	8.00%	8.00%
District/State contribution percentages - ORP	8.25%	8.00%	7.75%
Participant contribution percentages - ORP	6.65%	6.65%	6.65%

In certain instances, the District is required to make all or a portion of the State's contribution.

12. DEFERRED COMPENSATION PROGRAM

District 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 approximately $2,716,000 was contributed by 332 District employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity program including designated Roth accounts and 248 participants contributed a total of approximately $1,681,000 to a Section 457 Deferred Compensation Plan in the fiscal year ended August 31, 2024.

A total of approximately $1,897,000 was contributed by 314 District employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity program including designated Roth accounts and 185 participants contributed a total of approximately $872,000 to a Section 457 Deferred Compensation Plan in the fiscal year ended August 31, 2023.

The District does not contribute to the Section 403(b) or Section 457 plan. The deferred compensation plans are not included in the basic financial statements because the program assets are assets of the plan participants and not of the District.

13. COMPENSABLE ABSENCES

The District's full-time employees earn 8 hours of sick leave per month. Administrators earn 14 hours of annual leave per month and other full-time employees earn from 6.66 to 12 hours of annual leave per month depending on their length of employment with the District. Sick leave balances may accumulate with no maximum and are forfeited at the time of separation. Employees who successfully complete the ninety-day initial employment period and terminate their employment are entitled to payment for accumulated annual leave up to the maximum allowed. The District's policy is that an employee may carry accrued annual leave forward from one fiscal year to another with a maximum of 288 hours for employees with 16 years or more of service and 336 hours for administrators.

On an annual basis, the District allows regular, full-time employees who earn vacation hours to elect to be paid for any accrued and unused hours from the employee's available vacation balance in 8-hour increments up to 80 hours if they meet all conditions. For the year ending August 31, 2024, a total of 640 employees redeemed approximately 41,000 hours, valued at around $1,700,000. In comparison, for the year ended August 31, 2023, 648 employees redeemed approximately 43,000 hours, totaling about $1,500,000.

The District recognizes the accrued liability for annual leave as a liability in the Statements of Net Position (see also Note 7). The current portion of the annual leave liability is that which is projected to be paid during the next fiscal year and is based on a five-year average. The total accrued at August 31, 2024 and 2023 for annual leave was approximately $9,200,000, and $8,200,000, respectively.

14. DISAGGREGATION OF RECEIVABLES AND PAYABLES BALANCES

Receivables at August 31, 2024 and 2023 were as follows:

	2024	2023
Tuition and fees receivable	$ 16,938,549	$ 18,495,210
Taxes receivable	13,796,219	12,069,895
Contracts and grants receivable	28,879,918	25,699,258
Interest receivable	1,141,330	1,442,667
Other receivables	6,078,291	3,578,205
Subtotal	66,834,307	61,285,236
Less allowance for doubtful accounts:		
Tuition and fees receivable	12,790,633	13,563,565
Taxes receivable	11,118,847	10,031,450
Other receivables	190,129	197,769
Net accounts receivable and notes receivable	$ 42,734,698	$ 37,492,451

Other receivables include amounts due from external entities, employees and students, including returned checks receivable, travel advances and other miscellaneous receivables.

14. DISAGGREGATION OF RECEIVABLES AND PAYABLES BALANCES (continued)

Accounts payable and accrued liabilities at August 31, 2024 and 2023 were as follows:

	2024	2023
Accounts payable to vendors	$ 21,235,397	$ 24,103,237
Accrued liabilities:		
Salaries and benefits	13,620,274	18,924,989
Construction retainage	8,294,998	11,706,693
Bond interest	2,054,594	2,300,978
Workers' compensation claims	863,890	863,890
Other	736,526	645,181
Total accounts payable and accrued liabilities	$ 46,805,679	$ 58,544,968

15. FUNDS HELD FOR OTHERS

The District holds unapplied Federal Direct Loan Program funds, funds for certain students and funds for student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of $1,175,230 and $1,094,225 as of August 31, 2024 and 2023, respectively.

16. CONTRACT AND GRANT AWARDS

Contract and grant revenue for which funds have been expended is included in the Statements of Revenues, Expenses and Changes in Net Position. Contract and grant awards for which funds have been expended but not yet collected are included in Accounts Receivable in Exhibit 1, Statements of Net Position. Contract and grant awards for which funds have been received but not yet expended are included in unearned income in the Statements of Net Position. Contract and grant awards that are not yet funded and for which the District has not yet performed services are not included in the financial statements. Contract and grant award funds already committed, e.g., multi-year awards, or funds awarded during fiscal years ended August 31, 2024 and 2023 for which no expenses have been incurred, totaled approximately $170,500,000 and $180,200,000, respectively.

17. SELF-INSURED AND RISK MANAGEMENT PLANS

The District 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 District fully insures its buildings, structures, contents and equipment with the purchase of commercial insurance.

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 $450,000 per occurrence. Individual losses of over $450,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, $3,278,495 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.

17. SELF-INSURED AND RISK MANAGEMENT PLANS (continued)

Claims and administrative expenses are paid from the Fund, and the balance is reserved toward future claims. The accrued liability in the Fund presented below represents a provision for unpaid expected claims of approximately $864,000 and $864,000 at August 31, 2024 and 2023, respectively, and is recorded in accounts payable and accrued liabilities in the accompanying Statements of Net Position. These liabilities are generally based on an actuarial valuation and the present value of unpaid expected claims. The discount rate used to calculate the present value of liabilities was 5.30% for both August 31, 2024 and 2023.

Fiscal Year	Beginning of Year Liability	Additions	Deductions	End of Year Liability
2024	$ 863,890	$ 313,007	$ (313,007)	$ 863,890
2023	$ 780,267	$ 559,563	$ (475,940)	$ 863,890

18. 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 by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately $625 and $1,223 per month for the year ended August 31, 2024 and between approximately $623 and $1,220 per month for the year ended August 31, 2023.

The table below depicts the cost of providing health care benefits to the District's retired and active employees, and the amount appropriated to the District from the State of Texas. 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 District's cash accounts.

Cost of Providing Health Care Insurance	2024	2023
Number of Retirees	1,447	1,437
Cost of Health Benefits for Retirees	$ 10,763,887	$ 9,873,131
Number of Active Full-time Employees	2,750	2,597
Cost of Health Benefits for Active Full-time Employees	$ 22,753,525	$ 22,415,860
State Appropriation for Health Insurance	$ 15,209,243	$ 14,482,056
District's Expense for Health Insurance	$ 18,308,169	$ 17,806,935

19. OTHER POSTEMPLOYMENT BENEFIT PLAN

Plan Description: The District participates in a cost-sharing, multiple employer, defined benefit 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 District 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.

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

OPEB Plan Fiduciary Net Position: Detailed information about the GBP's fiduciary net position is available in the separately issued ERS Annual Comprehensive Financial Report that includes financial statements, notes to the financial statements and required supplementary information. That report may be obtained on the Internet at https://www.ers.texas.gov/about-ers/reports-and-studies/reports-on-overall-ers-operations-and-financial-ma/2023-acfr; or by writing to ERS at: 200 East 18th Street, Austin, TX 78701; or by calling (877) 275-4377. The fiduciary net position of the plan has been determined using the same basis used by the OPEB plan.

Benefits Provided: Retiree health benefits offered through the GBP are available to most State of Texas retirees and their eligible dependents. Participants need at least ten years of service credit with an agency or institution that participates in the GBP to be eligible for GBP retiree insurance. The GBP provides self-funded group health (medical and prescription drug) benefits for eligible retirees under HealthSelect. The GBP also provides a fully insured medical benefit option for Medicare-primary participants under the HealthSelect Medicare Advantage Plan. An eligible retiree wo has retired from full-time employment does not contribute toward the cost of coverage for himself/herself, but he/she pays a portion of the cost if he/she covers an eligible spouse or dependent child. The GBP also provides life insurance benefits to eligible retirees via a minimum premium funding arrangement. The authority under which the obligations of the plan members and employers are established and/or may be amended is Chapter 1551, Texas Insurance Code.

Contributions: Section 1551.055 of Chapter 1551, Texas Insurance Code, provides that contribution requirements of the plan members and the participating employers are established and may be amended by the ERS Board of Trustees. The employer and member contribution rates are determined annually by the ERS Board of Trustees based on the recommendations of ERS staff and its consulting actuary. The contribution rates are determined based on (i) the benefit and administrative costs expected to be incurred, (ii) the funds appropriated, (iii) the funding policy established by the Texas Legislature in connection with benefits provided through the GBP. The Trustees revise benefits when necessary to match expected benefit and administrative costs with the revenue expected to be generated by the appropriated funds. There are no long-term contracts for contributions to the plan.

The following table summarizes the maximum monthly employer contribution toward eligible retirees' health and basic life premium, which is based on a blended rate, for the measurement years ended August 31, 2023, and 2022. Retirees pay any premium over and above the employer contribution. The employer does not contribute toward dental or optional life insurance. Surviving spouses and their dependents do not receive any employer contribution. As the non-employer contributing entity (NECE), the State of Texas pays part of the premiums for the junior and community colleges.

Maximum Monthly Employer Contribution
Retiree Health and Basic Life Premium
For the Measurement Years Ended August 31, 2023 and 2022

	2023	2022
Retiree only	$ 624.82	$ 624.82
Retiree & spouse	1,340.82	1,339.90
Retiree & children	1,104.22	1,103.58
Retiree & family	1,820.22	1,818.66

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

Premium contributions to the GBP plan for the year ended August 31, 2024 by source are summarized in the following table.

Premium Contributions by Source
Group Benefits Program Plan
For the Year Ended August 31, 2023

FY2024 Member (Employee) Contributions	$	6,158,495
FY2024 District Contributions		5,718,243
FY2023 State of Texas (NECE) Contributions*		14,482,056

*NECE contributions include both active members and retirees.

Premium contributions to the GBP plan for the year ended August 31, 2023 by source are summarized in the following table.

Premium Contributions by Source
Group Benefits Program Plan
For the Year Ended August 31, 2022

FY2023 Member (Employee) Contributions	$	6,059,513
FY2023 District Contributions		5,271,176
FY2022 State of Texas (NECE) Contributions*		14,482,055

*NECE contributions include both active members and retirees.

Investment Policy: The State Retiree Health Plan is a pay-as-you-go plan and does not accumulate funds in advance of retirement. The System's Board of Trustees amended the investment policy statement in August 2022 to require that all funds in the plan be invested in cash and equivalent securities.

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

Actuarial Assumptions: For the year ended August 31, 2024, the total OPEB liability was determined by an actuarial valuation as of August 31, 2023 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	August 31, 2023
Actuarial cost method	Entry age
Last experience study	7-year period from September 1, 2010 to August 31, 2017
Discount rate	3.81%
Projected annual salary increase (includes inflation)	2.30% to 8.95%
Annual healthcare trend rate	5.60% for FY25; 5.30% for FY26; 5.00% for FY27; 4.75% for FY28; 4.60% for FY29, decreasing 10 basis points per year to an ultimate rate of 4.30% for FY32 and later years
Inflation assumption rate	2.30%
Ad hoc postemployment benefit changes	None
Mortality assumptions:	
Service retirees, survivors and other inactive members	Tables based on TRS experience with Ultimate MP-2021 Projection Scale from the year 2021
Disability retirees	Tables based on TRS experience with Ultimate MP Projection Scale from the year 2021 using a 3-year set forward and minimum mortality rates of 4 per 100 male members and 2 per 100 female members
Active members	Sex Distinct Pub-2010 Amount-Weighted Below-Median Income Teacher Mortality with a 2-year set forward for males with Ultimate MP Projection Scale from the year 2010

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

For the year ended August 31, 2023, the total OPEB liability was determined by an actuarial valuation as of August 31, 2022 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	August 31, 2022
Actuarial cost method	Entry age
Last experience study	7-year period from September 1, 2010 to August 31, 2017
Discount rate	3.59%
Projected annual salary increase (includes inflation)	2.30% to 8.95%
Annual healthcare trend rate	5.60% for FY24; 5.30% for FY25; 5.00% for FY26; 4.75% for FY27; 4.60% for FY28, decreasing 10 basis points per year to an ultimate rate of 4.30% for FY31 and later years
Inflation assumption rate	2.30%
Ad hoc postemployment benefit changes	None
Mortality assumptions:	
Service retirees, survivors and other inactive members	Tables based on TRS experience with Ultimate MP-2021 Projection Scale from the year 2021
Disability retirees	Tables based on TRS experience with Ultimate MP Projection Scale from the year 2018 using a 3-year set forward and minimum mortality rates of 4 per 100 male members and 2 per 100 female members
Active members	Sex Distinct Pub-2010 Amount-Weighted Below-Median Income Teacher Mortality with a 2-year set forward for males with Ultimate MP Projection Scale from the year 2010

Many of the actuarial assumptions used in this valuation were based on the results of actuarial experience studies performed by the ERS retirement plan actuary as of August 31, 2019 and the TRS retirement plan actuary as of August 31, 2021.

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

Changes Since the Prior Actuarial Valuation: Changes to the actuarial assumptions or other inputs that affected the measurement of the total OPEB liability since the prior measurement period were as follows:

- Percentage of current retirees and retiree spouses not yet eligible to participate in the HealthSelect Medicare Advantage Plan and future retirees and retiree spouses who will elect to participate in the plan at the earliest date at which coverage can commence.
- Proportion of future retirees assumed to cover dependent children.
- Proportion of future retirees assumed to elect health coverage at retirement and proportion of future retirees expected to receive the Opt-Out Credit at retirement.
- Assumed Per Capita Health Benefit Costs and Health Benefit Cost and Retiree Contribution trends have been updated since the previous valuation to reflect recent health plan experience and its effects on short-term expectations.
- The Patient-Centered Outcomes Research Institute fee payable under the Affordable Care Act and the rate of future increases in the fee have been updated to reflect the most recent available information.

Discount Rate: Because the GBP does not accumulate funds in advance of retirement, the discount rate that was used to measure the total OPEB liability is the municipal bonds rate. The discount rate used to determine the total OPEB liability as of the beginning of the measurement year was 3.59%. The discount rate used to measure the total OPEB liability as of the end of the measurement year was 3.81%, which amounted to an increase of 0.22%.

The discount rate was changed from 3.59% to 3.81% as a result of requirements by GASB No. 75 to utilize the yield or index rate for 20-year, tax-exempt general obligation bonds rated AA/Aa (or equivalent) or higher in effect on the measurement date. The source of the municipal bond rate was the Bond Buyer Index of general obligation bonds with 20 years to maturity and mixed credit quality that is roughly equivalent to Moody's Investors Service's Aa2 rating and S&P Global Ratings Corp's AA rating. Projected cash flows into the plan are equal to projected benefit payments out of the plan. Because the plan operates on a pay-as-you-go (PAYGO) basis and is not intended to accumulate assets, there is no long-term expected rate of return on plan assets and therefore the years of projected benefit payments to which the long-term expected rate of return is applicable is zero years.

Discount Rate Sensitivity Analysis: The following schedule shows the impact on the District's proportionate share of the collective net OPEB Liability if the discount rate used was 1 percent less than or 1 percent greater than the discount rate that was used (3.81%) in measuring the net OPEB liability reported at August 31, 2024.

	1% Decrease (2.81%)	Single Discount Rate (3.81%)	1% Increase (4.81%)
District's proportionate share of the net OPEB liability	$ 185,113,837	$ 159,531,889	$ 138,955,671

The following schedule shows the impact on the District's proportionate share of the collective net OPEB Liability if the discount rate used was 1 percent less than or 1 percent greater than the discount rate that was used (3.59%) in measuring the net OPEB liability reported at August 31, 2023.

	1% Decrease (2.59%)	Single Discount Rate (3.59%)	1% Increase (4.59%)
District's proportionate share of the net OPEB liability	$ 197,004,697	$ 168,913,939	$ 146,448,084

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

Healthcare Trend Rate Sensitivity Analysis: For fiscal year 2024, the initial healthcare trend rate is 5.60% and the ultimate rate is 4.30%. The following schedule shows the impact on the District's proportionate share of the collective net OPEB liability if the healthcare cost trend rate used was 1 percent less than or 1 percent greater than the healthcare cost trend rate that was used (5.60% decreasing to 4.30%) in measuring the net OPEB liability reported at August 31, 2024.

	1% decrease in Healthcare Cost Trend Rates (4.60% decreasing to 3.30%)	Current Healthcare Cost Trend Rates (5.60% decreasing to 4.30%)	1% increase in Healthcare Cost Trend Rates (6.60% decreasing to 5.30%)
District's proportionate share of the net OPEB liability	$ 137,219,598	$ 159,531,889	$ 187,868,612

For fiscal year 2023, the initial healthcare trend rate was 5.60% and the ultimate rate was 4.30%. The following schedule shows the impact on the District's proportionate share of the collective net OPEB liability if the healthcare cost trend rate used was 1 percent less than or 1 percent greater than the healthcare cost trend rate that was used (5.60% decreasing to 4.30%) in measuring the net OPEB liability reported at August 31, 2023.

	1% decrease in Healthcare Cost Trend Rates (4.60% decreasing to 3.30%)	Current Healthcare Cost Trend Rates (5.60% decreasing to 4.30%)	1% increase in Healthcare Cost Trend Rates (6.60% decreasing to 5.30%)
District's proportionate share of the net OPEB liability	$ 144,651,575	$ 168,913,939	$ 199,890,428

Changes of Benefit Terms Since Prior Measurement Date: Minor benefit revisions have been adopted since the prior valuation. These changes, which are not expected to have a significant impact on plan costs for FY2024, are provided for in the FY2024 Assumed Per Capita Health Benefit Costs.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: The District reported a liability of $159,531,889 and $168,913,939 for its proportionate share of the ERS's net OPEB liability at August 31, 2024 and 2023, respectively. This liability reflects a reduction for State support provided to the District for OPEB. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District at August 31, 2024 and 2023 were as follows:

	FY24	FY23
District's proportionate share of the collective net OPEB liability	$ 159,531,889	$ 168,913,939
State's proportionate share that is associated with District	129,745,947	139,914,890
Total	$ 289,277,836	$ 308,828,829

The net OPEB liability was measured as of August 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on its contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

At the measurement date of August 31, 2023, the District's proportion of the collective net OPEB liability was 0.59710569%, which was an increase of 0.00415402% from its proportion measured as of August 31, 2022.

For the year ended August 31, 2024, the District recognized negative OPEB expense of $2,285,665 and an additional on-behalf offset to OPEB expense and revenue of $3,850,457 for support provided by the State. For the year ended August 31, 2023, the District recognized OPEB expense of $648,717 and an additional on-behalf offset to OPEB expense and revenue of $5,096,382 for support provided by the State.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ -	$ 4,219,704
Changes in actuarial assumptions	5,321,811	49,823,934
Net difference between projected and actual investment earnings	12,888	-
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	7,206,611	219,939
Contributions paid to ERS subsequent to the measurement date*	3,786,834	-
	$ 16,328,144	$ 54,263,577

*Represents the amount of the District's employer contributions that were transferred into the SRHP plan by ERS. Actual contributions were $5,718,243, as reported in the Schedule of OPEB Contributions in the RSI section of this ACFR. For additional information, see the Notes to RSI - Net OPEB Liability.

At August 31, 2023, the District reported its proportionate share of the ERS plan's collective deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ -	$ 5,329,438
Changes in actuarial assumptions	9,924,367	52,212,897
Net difference between projected and actual investment earnings	29,135	-
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	13,668,172	366,370
Contributions paid to ERS subsequent to the measurement date*	3,447,983	-
	$ 27,069,657	$ 57,908,705

*Represents the amount of the District's employer contributions that were transferred into the SRHP plan by ERS. Actual contributions were $5,271,176, as reported in the Schedule of OPEB Contributions in the RSI section of this ACFR. For additional information, see the Notes to RSI - Net OPEB Liability.

The $3,786,834 amount reported at August 31, 2024 as deferred outflows of resources related to OPEB resulting from District contributions to the OPEB plan made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending August 31, 2025.

19. OTHER POSTEMPLOYMENT BENEFIT PLAN (continued)

The net amounts of the District's balances of deferred outflows of resources and deferred inflows of resources related to OPEB, other than deferred outflows of resources related to contributions made subsequent to the measurement date of the net OPEB liability, will be recognized in OPEB expense as follows:

Year ending August 31,	OPEB Expense Amount
2025	$ (11,361,121)
2026	(10,869,762)
2027	(10,230,044)
2028	(7,835,147)
2029	(1,426,193)
Thereafter	-

20. AD VALOREM TAX

The District's ad valorem property tax is levied each October 1 on the assessed value as of the prior January 1 for all real and business property located in Bexar County. General information follows for the years ended August 31, 2024 and 2023.

		2024[1]	2023[2]
Assessed valuation of the District		$ 285,617,496,468	$ 251,786,375,171
Less :	Exemptions	(37,734,191,131)	(27,140,857,060)
	Tax increment financings	(390,714,748)	(362,749,527)
Net assessed valuation of the District		$ 247,492,590,589	$ 224,282,768,584

(1) Based on most recent Supplement to the Certified Total (ARB Approved 2022 supplement 253)

(2) Based on most recent Supplement to the Certified Total (ARB Approved 2021 supplement 241)

The authorized and assessed property tax rates for the years ended August 31, 2024 and 2023 are as follows:

	2024			2023		
	Current Operations	Debt Service	Total	Current Operations	Debt Service	Total
Tax rate per $100 valuation (authorized)	$ -	$ -	$ 0.25000000	$ -	$ -	$ 0.25000000
Tax rate per $100 valuation (assessed)	$ 0.10776000	$ 0.04139000	$ 0.14915000	$ 0.10776000	$ 0.04139000	$ 0.14915000

Taxes levied for the years ended August 31, 2024 and 2023 were $344,263,311 and 308,255,579 , respectively. State law automatically places a tax lien on all taxable property on January 1 of each year to secure payment. 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 and are subject to penalties and interest.

20. AD VALOREM TAX (continued)

The tax collection detail at August 31, 2024 and 2023 is as follows:

	2024			2023		
	Current Operations	Debt Service	Total	Current Operations	Debt Service	Total
Current taxes	$ 251,234,347	$ 96,498,180	$ 347,732,527	$ 225,939,392	$ 86,782,026	$ 312,721,418
Tax increment financings payment	(537,254)	-	(537,254)	(651,726)	-	(651,726)
Delinquent taxes collected	1,247,457	481,198	1,728,655	1,692,643	652,572	2,345,214
Penalties and interest	2,407,864	925,548	3,333,412	2,013,431	746,215	2,759,646
Total	$ 254,352,413	$ 97,904,927	$ 352,257,340	$ 228,993,740	$ 88,180,812	$ 317,174,552

Tax collections for the years ended August 31, 2024 and 2023 were 98.3% and 98.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are based upon historical experience in collecting property taxes. The use of tax proceeds is restricted for the use of maintenance and operations and/or general obligation debt service.

21. 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 District had no unrelated business income tax liability for the years ended August 31, 2024 or 2023.

22. OTHER OPERATING REVENUES

Other operating revenues include rental income, paper recycling revenue, dual credit cost-share revenue, revenue from various fundraising activities and other revenues not applicable to any other revenue category.

23. COMMITMENTS AND CONTINGENCIES

As of August 31, 2024 and 2023, various lawsuits and claims involving the District were pending. While the ultimate liability with respect to litigation and other claims asserted against the District 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 District.

The District has entered into contracts for construction, various renovation projects and for operations. At August 31, 2024 and 2023, the District was committed for approximately $178,998,894 and $62,619,000, respectively.

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The District's management believes disallowances, if any, will not have a significant financial impact on the District's financial position.

24. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date the financial statements were available to be issued and no changes were necessary to be made to the financial statements as a result of this evaluation.

25. ALAMO COLLEGES FOUNDATION, INC. – DISCRETE COMPONENT UNIT

The following footnotes (25A – 25P) are from the audited financial statements of the Alamo Colleges Foundation, Inc. (Foundation) for the years ended December 31, 2023 and 2022.

A – ORGANIZATION

The Alamo Colleges Foundation, Inc. (the "Foundation") was organized in the State of Texas in 1985 to function as a nonprofit foundation. The purposes for which the Foundation was organized are (1) to maintain, develop, increase and extend the facilities and services of the Alamo Colleges District (the "District"); (2) to provide broad educational opportunities to the District's students, staff, faculty and the residents of the geographical area that the District serves; (3) to solicit and receive by gift, grant, devise, or otherwise, property, both real and personal, and to manage and administer the same; and (4) to make contributions, grants, gifts and transfers of property to or for the benefit of the District, or to the benefit of tax-exempt organizations identified and associated with the District.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units – an Amendment of GASB Statement No. 14*, the Foundation is considered to be a component unit of the Alamo Colleges District because of the nature and significance of its relationship with the District. The economic resources received or held by the Foundation are almost entirely for the direct benefit of the District; the District is entitled to, or can otherwise access, a majority of these resources; and the resources received or held by the Foundation are significant to the District.

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared on the accrual basis of accounting in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP) under Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 958, *Presentation of Financial Statements of Not-for-Profit Organizations*. Under FASB Accounting Standards Update (ASU) 2016-14, the Foundation's net assets, support and revenues and gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Accordingly, net assets of the Foundation are classified and reported as follows:

- ***Net assets without donor restrictions*** – These are net assets that are not subject to donor-imposed restrictions and may be used for any operating purpose of the Foundation. The Foundation's board may designate net assets without restrictions for specific purposes from time to time.
- ***Net assets with donor restrictions*** – These are net assets that are subject to donor-imposed stipulations that require the passage of time and/or the occurrence of a specific event, for them to be used. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Still, other net assets are required to be maintained in perpetuity, with only the income used for operating activities, due to donor-imposed restrictions.

In addition, the Foundation is required by FASB ASC Topic 958-205 to present a statement of cash flows in its separately issued financial statements.

Cash and cash equivalents

The Foundation considers all highly liquid financial instruments purchased with an original maturity of three months or less to be cash equivalents. The Foundation maintains cash and cash equivalents at financial institutions, which at times may not be federally insured or may exceed federally insured limits. The Foundation has not experienced any losses in such accounts and believes it is not exposed to any significant credit risks on such accounts.

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

Investments in marketable securities and mutual funds with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Realized and unrealized gains and losses are reported in the statements of activities as changes in net assets without donor restrictions, unless restricted by donor or law. Donated marketable securities are recorded as contributions at their estimated fair value at the date of the donation. Investment returns are presented net of investment fees.

The investments of the Foundation are managed under agreement with Morgan Stanley Smith Barney LLC in a manner consistent with the investment goals and policies established by the Board of Directors of the Foundation.

Under the laws of the State of Texas, the Board of Directors may appropriate for expenditure, for the uses and purposes for which the endowment was established, a prudent rate of spending considering the duration and preservation of the endowment. The Board of Directors determines the amount of such appropriation annually. The aggregate accumulated unallocated gains and losses on donor-restricted endowment net assets balances are included in net assets with donor restrictions in the financial statements.

Contributions receivable

Contributions received are recorded as with donor restrictions and without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions receivable are amounts recorded for unconditional or conditional promises to give by third parties. Unconditional promises to give are recorded at net realizable value if expected to be collected in one year. Amounts that are expected to be collected in future years are discounted to estimate the present value of future cash flows, if material. Conditional promises to give are recorded as refundable advances when received, and are recognized as revenues when the conditions have been met. The Foundation received conditional grants of $225,000 that have not been recognized at December 31, 2023, because conditions have not been met.

If contributions receivable become doubtful of collection, allowances are made to the extent the amounts are determined to be doubtful and are charged to expense. If doubtful amounts are subsequently determined to be uncollectible, they are written off against allowances in the period determined. Contributions are recorded when received in cash as with donor restriction and without donor restriction support, depending on the existence and/or nature of donor restrictions. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restriction are reclassified to net assets without donor restriction reported in the statements of activities as net assets released from restrictions. Contributions of assets other than cash are recorded at their estimated fair value. The Foundation considers contributions receivable to be fully collectible.

Fixed assets

The Foundation operates from facilities provided by the District and does not own any buildings, equipment or other capital assets. See Note I for an estimated amount of in-kind contributions provided by the District that includes an estimate of donated rent. Donated rents are reported in the financial statements as in-kind revenue under net assets without donor restrictions.

Presentation of expenses

The cost of providing the various programs and activities of the Foundation has been summarized on a functional basis in the accompanying statements of activities.

- Program Support and Scholarships - consists of scholarships and program support payments made to the District for tuition and books on behalf of specified students, staff and faculty of the District and the residents of the geographical area that the District serves; and to maintain, develop, increase and extend the facilities and services of the District.

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- General and Administrative - consists of general supporting services that are necessary for the Foundation's daily operations and coordination of program activities and includes salaries and benefits related to administrative personnel.

- Fundraising - activities are directed at soliciting and receiving funds, gifts, grants and property to enable the Foundation to fulfill its purpose. It also includes salaries and benefits paid to fundraising personnel.

Income taxes

The Foundation is exempt from federal income tax under Section 501(a) of the Internal Revenue Code of 1986, as amended, as an organization described in Section 501(c)(3) of the Code. However, income generated from activities unrelated to the Foundation's exempt purpose is subject to tax under Section 511 of the Code. The Foundation did not conduct any unrelated business activities in the current fiscal year. Therefore, the Foundation made no provision for federal income taxes in the accompanying financial statements. Accordingly, contributions to the Foundation are tax deductible within the limitations prescribed by the Code. The Foundation has also been classified as a publicly supported organization which is not a private foundation under Section 509(a) Code. The Foundation believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Donated materials, services and facilities

The salaries of certain Foundation employees were donated by the Alamo Colleges District. The District also provides office space and equipment at no cost to the Foundation. The value of these contributed services is provided in Note I and is reported in the financial statements as in-kind revenue under net assets without donor restriction.

Revenue recognition

The Foundation records contributions at fair value when an unconditional commitment is received from the donor. Contributions that are restricted by the donor and are to be used in future periods are reported as an increase in net assets with donor restrictions in the reporting period in which the contribution is recognized. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted in perpetuity by the donor are recorded as net assets with donor restrictions. In accordance with donor restrictions, income earned from net assets with donor restrictions are recorded as net assets with donor restrictions until such income is released from restrictions.

Concentrations

The Foundation maintains a portion of its cash balance in accounts which, at times, may exceed Federal Deposit Insurance Corporation (FDIC) limits. One account held by the Foundation was over the FDIC limit in the amount of $519,707 and $453,763, at December 31, 2023 and 2022, respectively.

At December 31, 2023, seven donors made up 85% of contribution receivables. At December 31, 2022, 6 donors made up 89% of contribution receivables.

Use of estimates

Management uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates. Estimates that have the most impact on financial position and results of operations primarily relate to the collectability and present value of contributions receivable, the fair value of investments and the allocation of expenses among functional areas.

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in Accounting Principle

On January 1, 2023, the Foundation adopted ASU 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which replaces the incurred loss methodology with an expected loss methodology referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under (CECL) is applicable to financial assets measured at amortized cost, including trade account receivables. The adoption of this standard did not have material impact on the Foundation's financial statements but did change how the allowance for credit loss is determined.

C – LIQUIDITY

The Foundation maintains a liquid cash balance in checking accounts in an amount necessary to meet anticipated expenditures for at least the next 30 days. Cash in excess of this amount is invested in short-term investments. The Foundation reconciles the balance of financial assets subject to donor restrictions monthly. Investments are identified and monitored separately as part of the Foundation's monthly financial reporting procedures.

The Foundation's financial assets available within one year of the statement of financial position date for general expenditures as of December 31, 2023 and December 31, 2022 are as follows:

	2023	2022
Financial assets, at year end	$ 79,105,647	$ 67,992,284
Less those unavailable for general expenditure within one year due to:		
Endowments invested in perpetuity	(24,966,744)	(22,839,785)
Restricted by donor with time or purpose restrictions	(53,560,278)	(44,757,920)
Financial assets available to meet cash needs for general expenditures within one year	$ 578,625	$ 394,579

Included in restricted fund amounts are amounts that can be spent for scholarships and program support in FY24. In addition, the Foundation also receives in-kind contributions from the Alamo Colleges District for personnel costs and donated office space, as described in Note I, which helps to offset costs for general expenditures.

D – CONTRIBUTIONS RECEIVABLE

The Foundation reports pledges receivable expected to be collected within one year at net realizable value. Pledges expected to be collected in future years are initially reported at fair value determined using the discounted present value of future contributions. The Foundation provides an allowance for doubtful collections, which is based upon a review of outstanding pledge receivables, historical collection information and existing economic conditions. Pledge receivables are considered past due if they are not received by their payment instrument due date. Delinquent pledges are written off based on individual credit evaluation and specific circumstances of the donor.

D – CONTRIBUTIONS RECEIVABLE (continued)

Total contributions receivable at December 31, 2023 and 2022 were as follows:

	2023	2022
Promises to give expected to be collected in:		
Less than one year	$ 1,450,917	$ 3,041,481
One to five years	345,000	715,000
	1,795,917	3,756,481
Less discount on promises to give	(17,260)	(37,733)
Less allowance for uncollectible accounts	(36,813)	(74,131)
Net contributions receivable	$ 1,741,844	$ 3,644,617

The discount rates used in discounting contributions receivable ranged between 3.93% and 4.79% as of December 31, 2023. The discount rates used in discounting contributions receivable ranged 4.41% and 4.73% as of December 31, 2022.

The increases in contributions receivable and non-endowed net assets relate primarily to fundraising for the AlamoPROMISE program which makes college more accessible to graduating seniors by providing the support necessary to earn a certificate or associate's degree at one of the five Alamo Colleges: Northeast Lakeview College, Northwest Vista College, Palo Alto College, San Antonio College, and St. Philip's College.

E – INVESTMENTS

The composition of the Foundation's investments as of December 31, 2023 and 2022 is as follows:

Type of Security	2023 Fair Value	2022 Fair Value
Fixed income securities	$ 15,081,513	$ 13,793,743
Mutual funds/exchange-traded funds	52,780,727	42,958,989
Marketable securities	7,555,342	6,233,813
Total	$ 75,417,582	$ 62,986,545

Net investment income for the years ended December 31, 2023 and 2022 is comprised of the following:

	2023	2022
Interest and dividend income	$ 1,535,406	$ 1,107,117
Net gain on investments	7,859,258	(11,378,858)
Total	$ 9,394,664	$ (10,271,741)

The Foundation elects to net investment expenses with earnings from investments. Total investment expenses in 2023 and 2022 were $229,961 and $227,133, respectively.

The Foundation invests in various investment instruments which are exposed to various risks such as interest rate, market and credit risks. In FY22 there was a significant decline in investments due to market conditions. However, in FY23 market conditions improved and there was a gain on investments.

F – FUNCTIONAL EXPENSES

The costs of providing the various programs and activities of the Foundation have been summarized on a functional basis in the accompanying statements of activities. Expenses are charged directly to program support or general and administrative based on time spent on the various activities with the exception of salaries and benefits, professional services, and other. This expense is split between program support and general and administrative based on an allocation of the number of hours spent on each function.

Functional expenses categorized by program support and scholarships, general and administrative and fundraising costs for the year ended December 31, 2023 are as follows:

	Program Support and Scholarships	General and Administrative	Fundraising	Total
Year ended December 31, 2023:				
Scholarships and educational support	$ 5,550,276	$ -	$ -	$ 5,550,276
Salaries and benefits	256,424	659,188	448,769	1,364,381
Rent	8,994	18,005	15,740	42,739
Professional services	-	13,800	-	13,800
Software	16,652	33,335	29,142	79,129
Professional development, fees and subscriptions	2,994	5,993	5,240	14,227
Other	25,131	48,286	43,982	117,399
Total	$ 5,860,471	$ 778,607	$ 542,873	$ 7,181,951

Functional expenses categorized by program support and scholarships, general and administrative and fundraising costs for the year ended December 31, 2022 are as follows:

	Program Support and Scholarships	General and Administrative	Fundraising	Total
Year ended December 31, 2022:				
Scholarships and educational support	$ 5,141,490	$ -	$ -	$ 5,141,490
Salaries and benefits	234,036	550,782	386,991	1,171,809
Rent	9,562	17,366	15,811	42,739
Professional services	-	13,100	-	13,100
Software	17,435	31,665	28,829	77,929
Professional development, fees and subscriptions	2,436	4,423	4,028	10,887
Other	16,214	31,475	28,012	75,701
Total	$ 5,421,173	$ 648,811	$ 463,671	$ 6,533,655

G – NET ASSETS

The Foundation's endowment consists of 222 individual funds established for a variety of purposes, including both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

G – NET ASSETS (continued)

The Board of Directors of the Foundation has interpreted the Texas Uniform Prudent Management Institutional Funds Act of 2007 (the Act) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary.

As a result of this interpretation, the Foundation classifies as net assets with donor restrictions (a) the original value of gifts donated, (b) the original value of subsequent gifts, and (c) accumulations made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by the Act.

In accordance with the Act, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. General economic conditions
2. The possible effects of inflation and deflation
3. The expected tax consequences, if any, of investment decisions or strategies
4. The role that each investment or course of action plays within the overall investment portfolio of the Foundation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Foundation
7. The needs of the Foundation and the fund to make distributions and to preserve capital
8. An asset's special relationship or special value, if any, to the charitable purposes of the Foundation

Realized and unrealized investment gains/losses are recorded as net assets with donor restrictions.

Net assets and classifications of related unappropriated income at December 31, 2023 and 2022 are as follows:

	Net assets without Donor Restrictions	Non-endowed Funds	Accumulated Gains	Endowed Funds	Total
As of December 31, 2023					
Endowment funds	$ 421,867	$ 43,432,716	$ 10,127,562	$ 24,966,744	$ 78,948,889
As of December 31, 2022					
Endowment funds	$ 332,357	$ 39,043,947	$ 5,713,973	$ 22,839,785	$ 67,930,062

G – NET ASSETS (continued)

The changes in net assets and related income classification for the year ended December 31, 2023 are as follows:

	Net assets without Donor Restrictions	Net Assets with Donor Restrictions			
		Non-endowed Funds	Accumulated Gains	Endowed Funds	Total
Beginning of year	$ 332,357	$ 39,043,947	$ 5,713,973	$ 22,839,785	$ 67,930,062
Contributions	201,412	5,720,510	44,530	1,205,961	7,172,413
In-kind revenue	1,633,701	-	-	-	1,633,701
Investment return:					
Interest and dividends	7,076	601,238	927,092	-	1,535,406
Gain on investments	-	3,588,817	4,270,441	-	7,859,258
Net assets released from restrictions	5,504,817	(4,681,760)	(823,057)	-	-
Total revenues	7,347,006	5,228,805	4,419,006	1,205,961	18,200,778
Expenses and appropriation of endowment assets for expenditure	(7,181,951)	-	-	-	(7,181,951)
Deductions:					
Designated transfers	(75,545)	(840,036)	(5,417)	920,998	-
(Decrease) increase in net assets	89,510	4,388,769	4,413,589	2,126,959	11,018,827
End of year	$ 421,867	$ 43,432,716	$ 10,127,562	$ 24,966,744	$ 78,948,889

The changes in net assets and related income classification for the year ended December 31, 2022 are as follows:

	Net assets without Donor Restrictions	Net Assets with Donor Restrictions			
		Non-endowed Funds	Accumulated Gains	Endowed Funds	Total
Beginning of year	$ 196,336	$ 43,205,785	$ 11,514,253	$ 21,662,221	$ 76,578,595
Contributions	105,555	5,659,237	45,656	957,476	6,767,924
In-kind revenue	1,388,939	-	-	-	1,388,939
Investment return:					
Interest and dividends	2,265	469,777	635,075	-	1,107,117
Gain on investments	-	(5,455,875)	(5,922,983)	-	(11,378,858)
Net assets released from restrictions	5,129,295	(4,410,426)	(718,869)	-	-
Total revenues	6,626,054	(3,737,287)	(5,961,121)	957,476	(2,114,878)
Expenses and appropriation of endowment assets for expenditure	(6,533,655)	-	-	-	(6,533,655)
Deductions:					
Designated transfers	43,622	(424,551)	160,841	220,088	-
(Decrease) increase in net assets	136,021	(4,161,838)	(5,800,280)	1,177,564	(8,648,533)
End of year	$ 332,357	$ 39,043,947	$ 5,713,973	$ 22,839,785	$ 67,930,062

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the Act requires the Foundation to retain as a fund of perpetual duration, referred to as underwater endowments. As of December 31, 2023 and 2022, the Foundation did not have any such deficiencies.

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the

G – NET ASSETS (continued)

endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period as well as board-designated funds.

The Board of Directors, through its Investments Committee, has adopted a specific investments objective for the Foundation. The investments objective is to invest all endowment and other available funds to optimize the return on investment to the extent possible, balanced with the appropriate level of risk.

Under the laws of the State of Texas, the Board of Directors may appropriate for expenditure, for the uses and purposes for which the endowment was established, a prudent rate of spending considering the duration and preservation of the endowment. The Board of Directors determines the amount of such appropriation annually. The rate for 2023 and 2022 was 4.4% and 4.9%, respectively. The rate for 2024 has been set at 4.4%.

H – NON-ENDOWED NET ASSETS

Net assets with donor restrictions (non-endowed funds) consist of amounts for the following programs at December 31:

	2023	2022
Academic Support	$ 37,665,932	$ 35,159,643
Scholarships	5,766,784	3,884,304
Net assets with donor restrictions (non-endowed funds)	$ 43,432,716	$ 39,043,947

Net assets with donor restrictions (non-endowed funds) released from restriction related to the following programs for the years ended December 31:

	2023	2022
Academic Support	$ 2,654,348	$ 1,151,105
Scholarships	2,027,412	3,259,321
Net assets with donor restrictions (non-endowed funds) released from restriction	$ 4,681,760	$ 4,410,426

I – CONTRIBUTED NONFINANCIAL ASSETS

The Foundation received the following significant in-kind contributions of time and other nonfinancial assets related program operations, general and administrative activities and fundraising activities and campaigns. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Foundation. The Foundation recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the contributions. The services recognized were determined using the actual salaries for the fiscal year, then estimating the percentage of time spent on Foundation activities. The resulting amounts were further subdivided into program support, general and administrative and fundraising activities per Foundation management staff.

I – CONTRIBUTED NONFINANCIAL ASSETS (continued)

For the years ended December 31, contributed nonfinancial assets recognized within the statement of activities included:

Contributed Nonfinancial Assets	2023	2022
Salaries and benefits	$ 1,364,381	$ 1,171,809
Rent	42,739	42,739
Advertising and promotions	23,993	51,486
Professional Services	13,800	13,100
Software	79,129	77,929
Professional Development, fees and subscri	14,227	10,887
Other	95,432	20,989
Total	$ 1,633,701	$ 1,388,939

All of the Foundation employee costs and benefits are provided by Alamo Colleges District. During fiscal year 2023, the Foundation received donated services for management, fundraising activities and campaigns, day to day operations including cashiering and accounting for donations, donor relations, managing donor activity, donor tax information, managing and distributing scholarships and program support, accounting, and other operational services.

Non-salary contributions include office rent, travel, advertising, supplies, software maintenance, professional development, and funding external auditing and tax preparation services.

Donated space is valued at the fair value of similar properties available in commercial real estate listings. Donated rent was computed at $42,739 and was allocated to the functional categories.

All recognized donated services and assets were utilized by the Foundation's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and nonfinancial assets.

In-kind gifts of assets and services accepted by the Foundation, but for which Alamo Colleges District receives all operational benefits, are recorded by Alamo Colleges District. In fiscal year 2023 and 2022, the approximate amount of those donations were $194,901 and $1,754,050, respectively.

J – FAIR VALUE OF FINANCIAL INSTRUMENTS

FASB ASC Topic 820-10, *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. FASB ASC Topic 820-10 also establishes a fair value hierarchy that distinguishes between inputs based on market data from independent sources (observable inputs) and a reporting entity's internal assumptions based upon the best information available when external market data is limited or unavailable (unobservable inputs).

The fair value hierarchy in FASB ASC Topic 820 prioritizes fair value measurements into three levels based on the nature of the inputs. The three levels of the fair value hierarchy under FASB ASC Topic 820-10 are as follows:

> Level 1 – Investments in this category are valued based on quoted prices in active markets for identical assets that are accessible at the measurement date. An active market is a market in which transactions for the asset occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

J – FAIR VALUE OF FINANCIAL INSTRUMENTS (continued)

Level 2 - Investments in this category are valued based on inputs, in the absence of actively quoted market prices, which are observable for the asset, either directly or indirectly. Level 2 inputs include: (a) quoted prices for similar assets in active markets, (b) quoted prices for identical or similar assets in markets that are not active, (c) inputs other than quoted prices that are observable for the asset such as interest rates and yield curves observable at commonly quoted intervals, and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Investments in this category are valued based on unobservable inputs for the asset. Unobservable inputs are used to the extent observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset at the measurement date.

The fair value hierarchy of investments at December 31, 2023 is as follows:

	2023			
	Level 1	Level 2	Level 3	Total
Fixed income securities	$ -	$ 15,081,513	$ -	$ 15,081,513
Mutual funds / exchange-traded funds	52,780,727	-	-	52,780,727
Marketable securities	7,555,342	-	-	7,555,342
Total	$ 60,336,069	$ 15,081,513	$ -	$ 75,417,582

The fair value hierarchy of investments at December 31, 2022 is as follows:

	2022			
	Level 1	Level 2	Level 3	Total
Fixed income securities	$ -	$ 13,793,743	$ -	$ 13,793,743
Mutual funds / exchange-traded funds	42,958,989	-	-	42,958,989
Marketable securities	6,233,813	-	-	6,233,813
Total	$ 49,192,802	$ 13,793,743	$ -	$ 62,986,545

K – SUPPORT AGREEMENT AND RELATED PARTY TRANSACTIONS

By agreement, the Alamo Colleges District provides administrative support for Foundation activities at a level determined to be appropriate, but only to the extent of availability of funds within the District's budget. Administrative support provided includes office space and an Executive Director and staff for the Foundation. The total support provided by the

District to the Foundation in the fiscal years ended December 31, 2023 and 2022 was valued at approximately $1,633,701 and $1,388,939, respectively, and is included in the financial statements as net assets without restrictions in-kind revenue.

K – SUPPORT AGREEMENT AND RELATED PARTY TRANSACTIONS (continued)

From time to time the Foundation remits scholarship funds to the District to cover tuition, books, and other student fees for specified students. During the years ended December 31, 2023 and 2022, the Foundation remitted a total of $2,123,209 and $2,242,276 to the District to fund approximately 3,464 and 3,430 scholarships, respectively.

In addition, for the years ended December 31, 2023 and 2022, the Foundation remitted $1,867,346 and $1,665,902 respectively, to the District for program related costs.

L – FUTURE COMMITMENTS

At December 31, 2023, there are no outstanding donor match commitments for the Alamo Colleges Foundation.

M – COMMITMENTS

The Parent-Child Scholarship Program provides multi-generational scholarships. Parents who are eligible under this program and complete all requirements qualify their first-born child. The Foundation has not determined what amount, if any, will eventually be payable under this program.

N – RESTRICTED TITLE III AND TITLE V FUNDS

In compliance with federal grant restrictions, Title III and Title V grant funds are deposited into segregated bank accounts and/or other investment accounts.

O – NET ASSETS WITHOUT RESTRICTIONS

Net assets without restrictions are comprised of net assets that are not subject to donor-imposed stipulations. The balances comprising net assets without restrictions as of December 31, 2023 and 2022 were as follows:

	2023	2022
Net assets without donor restrictions / undesignated	$ 421,867	$ 332,357

P – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 6, 2024, the date the financial statements were available to be issued and no changes were necessary to be made to the financial statements as a result of this evaluation.

26. ACCD PUBLIC FACILITY CORPORATION – DISCRETE COMPONENT UNIT

The following footnotes (26A – 26E) are from the audited financial statements of ACCD Public Facility Corporation (PFC) for the years ended August 31, 2024 and 2023.

A – REPORTING ENTITY

The ACCD Public Facility Corporation (PFC) is a public non-profit corporation formed under the Public Facility Corporation Act, Chapter 303, Texas Local Government Code, as amended; it is also a public corporation within the meaning of the U.S. Treasury Department rulings of the Internal Revenue Service per sections 103 and 141 of the IRS Code of 1986, as amended. The PFC was incorporated on September 23, 2011 exclusively for the purpose of assisting the Alamo Community College District (the "District" or "Alamo Colleges District") in financing, refinancing, or providing public facilities and is a component unit of the District.

A – REPORTING ENTITY (continued)

The PFC is governed by a three-member Board consisting of the Chairperson, Vice-Chairperson and Secretary of the District Board of Trustees. The PFC may finance the acquisition of District obligations; provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing and placement in service of public facilities of the District; issue bonds as permitted by the Act; and perform other such activities on behalf of the District as provided in the Certificate of Formation. The PFC does not have authority to levy taxes.

The financial reporting of the PFC is defined by the Governmental Accounting Standards Board (GASB) to consist of the (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the PFC are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) established by GASB. These financial statements have been prepared on the accrual basis of accounting, 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.

Cash

Cash consists solely of demand deposits held at a bank fully insured by the Federal Deposit Insurance Corporation (FDIC). At August 31, 2024 and 2023, the PFC had $0 in excess of the FDIC insurance limit.

Capital Assets

Assets meeting the applicable capitalization threshold with useful lives extending beyond one year are recorded at cost on the date of acquisition, except for assets transferred within the same financial reporting entity which have been recorded at the carrying value of the transferor. Improvements which significantly add value or extend the useful life of a structure are capitalized if they meet the applicable capitalization threshold. Capital assets consist of land purchased from an unrelated party and from the PFC's primary government, the District; and land improvements, building and building improvements, furniture, fixtures and equipment, and construction in progress.

The following table lists the capitalization thresholds and useful lives for each asset category:

Class of Asset	Capitalization Threshold	Useful Life (Years)
Non-depreciable assets:		
Land	$ 5,000	Not depreciated
Buildings	100,000	40
Other real estate improvements:		
Building improvements	100,000	10-20
Land improvements	100,000	7
Furniture, fixtures & equipment:	5,000	5

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

Net position is the residual of assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources. The PFC maintains the following classifications of net position:

- Net Investment in Capital Assets – This category of net position represents capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, repair, or improvement of those assets.
- Restricted – This category of net position represents any net positions subject to the externally imposed conditions. The PFC has no externally restricted net position.
- Unrestricted – This category of net position represents any net position not recorded as Net Investment in Capital Assets or Restricted.

Operating and Non-operating Revenues

Operating revenues generally result from providing services in connection with the PFC's principal ongoing operations. The principal operating revenues are from lease payments. Non-operating revenues include interest income earned on cash deposits.

Capital Contributions

For the year ended August 31, 2024, there were no capital contributions recorded. For the year ended August 31, 2023, capital contributions consisted of assets transferred from the PFC's lessee, 1415 N. Main LLC.

Revenue Recognition and Unearned Revenues

Revenue is recorded when earned.

Operating and Non-operating Expenses

The PFC distinguishes operating expenses from non-operating expenses. For the years ended August 31, 2024 and 2023, operating expenses consist of bank charges related to the operating cash account and depreciation on capital assets.

Use of Estimates

The preparation of 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.

C – CAPITAL ASSETS

Capital assets activity for the year ended August 31, 2024 was as follows:

	Balance 9/1/2023	Increases	Decreases	Balance 8/31/2024
Not Depreciated:				
Land	$ 5,099,847	$ -	$ -	$ 5,099,847
Construction in progress	-	-	-	-
Subtotal	5,099,847	-	-	5,099,847
Subject to Depreciation:				
Land improvements	2,480,904	-	-	2,480,904
Building	25,639,287	-	-	25,639,287
Building improvements	4,496,639	-	-	4,496,639
Furniture, fixtures & equipment	1,801,809	-	-	1,801,809
Total subject to depreciation	34,418,639	-	-	34,418,639
Total capital assets	39,518,486	-	-	39,518,486
Accumulated Depreciation:				
Land improvements	2,232,813	248,090	-	2,480,903
Building	5,766,180	640,982	-	6,407,162
Building improvements	336,150	416,198	-	752,348
Furniture, fixtures & equipment	1,769,378	11,701	-	1,781,079
Total accumulated depreciation	10,104,521	1,316,971	-	11,421,492
Net capital assets	$ 29,413,965	$ (1,316,971)	$ -	$ 28,096,994

C – CAPITAL ASSETS (continued)

Capital assets activity for the year ended August 31, 2023 was as follows:

	Balance 9/1/2022	Increases	Decreases	Balance 8/31/2023
Not Depreciated:				
Land	$ 5,099,847	$ -	$ -	$ 5,099,847
Construction in progress	1,400,013	2,577,191	3,977,204	-
Subtotal	6,499,860	2,577,191	3,977,204	5,099,847
Subject to Depreciation:				
Land improvements	2,480,904	-	-	2,480,904
Building	25,639,287	-	-	25,639,287
Building improvements	538,040	3,958,599	-	4,496,639
Furniture, fixtures & equipment	1,783,204	18,605	-	1,801,809
Total subject to depreciation	30,441,435	3,977,204	-	34,418,639
Total capital assets	36,941,295	6,554,395	3,977,204	39,518,486
Accumulated Depreciation:				
Land improvements	1,984,723	248,090	-	2,232,813
Building	5,125,198	640,982	-	5,766,180
Building improvements	191,748	144,402	-	336,150
Furniture, fixtures & equipment	1,758,996	10,382	-	1,769,378
Total accumulated depreciation	9,060,665	1,043,856	-	10,104,521
Net capital assets	$ 27,880,630	$ 5,510,539	$ 3,977,204	$ 29,413,965

Increases to capital assets of $6,554,395 include $3,977,204 of capital assets contributed to the PFC from the lessee 1415 N. Main LLC.

D – NONCURRENT LIABILITIES

Noncurrent liabilities consist of a note payable and related interest to the District for the purchase of land.

- The PFC has no unused line of credit related to this direct borrowing.

- The PFC has no assets pledged as collateral for the debt.
- Events of default with finance-related consequences:
  - The note contains a provision that in the event of default the holder has the option to make the note immediately due and payable.
- Subjective acceleration clause:
  - The note contains a provision which accelerates the maturity of the note under the existence of any authorizing condition.

D – NONCURRENT LIABILITIES (continued)

There are no required annual payments on the note payable, and the interest rate to maturity is zero percent.

As of August 31, 2024, noncurrent liabilities are $1,362,860 with activity for the fiscal year as follows:

	Note Payable			
	Balance 9/1/23	Additions	Reductions	Balance 8/31/24
Note payable to Alamo Community College District	$ 1,362,860	$ -	$ -	$ 1,362,860
Total note payable	$ 1,362,860	$ -	$ -	$ 1,362,860

As of August 31, 2023, noncurrent liabilities are $1,362,860 with activity for the fiscal year as follows:

	Note Payable			
	Balance 9/1/22	Additions	Reductions	Balance 8/31/23
Note payable to Alamo Community College District	$ 1,362,860	$ -	$ -	$ 1,362,860
Total note payable	$ 1,362,860	$ -	$ -	$ 1,362,860

E – INCOME TAXES

Income earned by the PFC can be excluded from gross income for federal tax purposes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, because its income is from the performance of an essential governmental function and it accrues to a political subdivision.


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Required Supplementary Information


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ALAMO COMMUNITY COLLEGE DISTRICT

Schedule of District's Proportionate Share of Net Pension Liability
Last Ten Fiscal Years

Fiscal year ended August 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportionate share of collective net pension liability (%)	0.1533243562%	0.1503604816%	0.1491190618%	0.1466583601%	0.1465692386%	0.1513076223%	0.1709877316%	0.1591812086%	0.162917000%	0.181406100%
District's proportionate share of collective net pension liability ($)	$ 105,319,038	$ 89,265,151	$ 37,975,348	$ 78,547,226	$ 76,191,272	$ 83,283,387	$ 54,672,665	$ 60,152,212	$ 57,588,991	$ 48,456,078
State's proportionate share of net pension liability associated with District	86,067,918	72,592,477	32,006,223	66,451,167	62,672,785	67,075,692	31,367,944	34,396,610	31,874,468	25,023,180
Total	191,386,956	161,857,628	69,981,571	144,998,393	138,864,057	150,359,079	86,040,609	94,548,822	89,463,459	73,479,258
District's covered payroll	$ 181,562,648	$ 165,846,480	$ 156,470,787	$ 149,218,481	$ 139,439,475	$ 135,309,910	$ 128,722,459	$ 116,013,872	$ 109,267,415	$ 101,833,288
District's proportionate share of collective net pension liability as a percentage of covered payroll	58.01%	53.82%	24.27%	52.64%	54.64%	61.55%	42.47%	51.85%	52.70%	47.58%
TRS fiduciary net position as percentage of the total pension liability	73.15%	75.62%	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule of District Contributions for Pensions
Last Ten Fiscal Years

Fiscal year ended August 31*,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Legally required contributions	$ 9,232,518	$ 7,889,279	$ 7,015,286	$ 6,363,260	$ 6,051,648	$ 5,128,423	$ 5,091,852	$ 5,603,980	$ 5,057,590	$ 4,824,042
Actual contributions	9,232,518	7,889,279	7,015,286	6,363,260	6,051,648	5,128,423	5,091,852	5,603,980	5,057,590	4,824,042
Contributions deficiency (excess)	-	-	-	-	-	-	-	-	-	-
District's covered payroll	$ 207,481,380	$ 181,562,648	$ 165,846,480	$ 156,470,787	$ 149,218,481	$ 139,439,475	$ 135,309,910	$ 128,722,459	$ 116,013,872	$ 109,267,415
Contributions as a percentage of covered payroll	4.45%	4.35%	4.23%	4.07%	4.06%	3.68%	3.76%	4.35%	4.36%	4.41%

* The amounts presented above are as of the District's most recent fiscal year-end.

ALAMO COMMUNITY COLLEGE DISTRICT

Notes to Required Supplementary Information
Net Pension Liability
For Year Ended August 31, 2024

Changes since Prior Actuarial Valuation

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the previous actuarial valuation as of August 31, 2022. For a full description of these assumptions, see the actuarial valuation report dated November 22, 2022 at the following link: https://www.trs.texas.gov/TRS%20Documents/2023-actuarial-valuation-pension-fund.pdf.

Factors that Significantly Affect Trends in Pension RSI Schedules

2024: Changes of assumptions: There were no changes in assumptions since the prior measurement date.

2023: Changes of assumptions: The discount rate was changed from 7.25% to 7.00%.

2022: Changes of assumptions: The public education employer contribution rate changed from 1.5% in measurement year 2020 to 1.6% in measurement year 2021.

2021: Changes of assumptions: The state and employer contribution rate changed from 6.8% to 7.5%. The 1.5% public education employer contribution applied to just employers whose employees were not covered by OASDI in measurement year 2019 and it changed in measurement year 2020 to apply to all public schools, charter schools and regional education centers irrespective of participation in OASDI.

2020: None.

2019: Changes of assumptions: The discount rate changed from 8.0% as of the August 31, 2017 measurement date to a blended rate of 6.907% as of the August 31, 2018 measurement date. The long-term assumed rate of return changed from 8.0% as of the August 31, 2017 measurement date to 7.25% as of the August 31, 2018 measurement date. Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ended August 31, 2017. The total pension liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule of District's Proportionate Share of Net OPEB Liability
Last 7 Fiscal Years**

Fiscal year ended August 31*,	2024	2023	2022	2021	2020	2019	2018
District's proportionate share of collective net OPEB liability (%)	0.59295167%	0.59295167%	0.57490306%	0.55109854%	0.54897548%	0.54929788%	0.46476038%
District's proportionate share of collective net OPEB liability ($)	$ 159,531,889	$ 168,913,939	$ 206,249,390	$ 182,108,484	$ 189,740,609	$ 162,799,490	$ 158,357,860
State's proportionate share of net OPEB liability associated with District	129,745,947	139,914,890	171,379,645	157,821,125	163,945,598	138,602,473	138,445,196
Total	289,277,836	308,828,829	377,629,035	339,929,609	353,686,207	301,401,963	296,803,056
District's covered employee payroll	$ 200,795,566	$ 185,032,712	$ 172,319,143	$ 167,098,184	$ 156,063,712	$ 154,055,166	$ 150,672,061
District's proportionate share of collective net OPEB liability as a percentage of covered employee payroll	79.45%	91.29%	119.69%	108.98%	121.58%	105.68%	105.10%
ERS fiduciary net position as percentage of the total OPEB liability	0.63%	0.57%	0.38%	0.32%	0.17%	2.04%	2.04%

*The amounts presented above are as of the measurement date of the collective net OPEB liability for the respective fiscal year.

**Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule of District Contributions for OPEB
Last 7 Fiscal Years**

Fiscal year ended August 31*,	2024	2023	2022	2021	2020	2019	2018
Legally required contributions	$ 5,718,243	$ 5,271,176	$ 5,124,159	$ 4,847,826	$ 4,771,778	$ 4,629,201	$ 4,465,565
Actual contributions***	5,718,243	5,271,176	5,124,159	4,847,826	4,771,778	4,629,201	4,465,565
Contributions deficiency (excess)	-	-	-	-	-	-	-
District's covered employee payroll	$ 218,102,991	$ 200,795,566	$ 185,032,712	$ 172,319,143	$ 167,098,184	$ 156,063,712	$ 154,055,166
Contributions as a percentage of covered employee payroll	2.62%	2.63%	2.77%	2.81%	2.86%	2.97%	2.90%

* The amounts presented above are as of the District's most recent fiscal year-end.

**Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

***Due to a change in accounting principle implemented by ERS in FY19, District employer contributions transferred into the SRHP plan for postemployment benefits were $3,786,834, as reported in Footnote 19.

ALAMO COMMUNITY COLLEGE DISTRICT

Notes to Required Supplementary Information
Net OPEB Liability
For the Year Ended August 31, 2024

Changes since Prior Actuarial Valuation

The following changes to actuarial assumptions and other inputs affected the measurement of the amounts reported in the RSI schedules related to OPEB:

- The discount rate was changed from 3.59% as of August 31, 2022 to 3.81% as of August 31, 2023 as a result of requirements by GASB No. 75 to utilize the yield or index rate for 20-year, tax-exempt general obligation municipal bonds rated AA/Aa (or equivalent) or higher in effect on the measurement date.
- Percentage of current retirees and retiree spouses not yet eligible to participate in the HealthSelect Medicare Advantage Plan and future retirees and retiree spouses who will elect to participate in the plan at the earliest date at which coverage can commence.
- Proportion of future retirees assumed to cover dependent children.
- Proportion of future retirees assumed to elect health coverage at retirement and proportion of future retirees expected to receive the Opt-Out Credit at retirement.
- Assumed Per Capita Health Benefit Costs and Health Benefit Cost and Retiree Contribution trends have been updated since the previous valuation to reflect recent health plan experience and its effects on short-term expectations.
- The Patient-Centered Outcomes Research Institute (PCORI) fee payable under the Affordable Health Care Act (ACA) has been updated to reflect recent the most recent information available.

Changes to Benefit Terms

Minor benefit revisions have been adopted since the prior valuation. These changes, which are not expected to have a significant impact on plan costs for FY2024, are provided for in the FY2024 Assumed Per Capita Health Benefit Costs.

Supplementary Information


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Schedule A
Schedule of Operating Revenues
For the Year Ended August 31, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY24 Total	FY23 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	$ 106,744,955	$ -	$ 106,744,955	$ -	$ 106,744,955	$ 82,514,198
Out-of-District resident tuition	24,211,176	-	24,211,176	-	24,211,176	27,954,081
Non-resident tuition	12,905,442	-	12,905,442	-	12,905,442	11,170,900
TPEG - credit set aside*	6,634,777	-	6,634,777	-	6,634,777	5,646,012
State-funded continuing education	2,160,191	-	2,160,191	-	2,160,191	3,015,111
TPEG - Non-credit set aside*	137,884	-	137,884	-	137,884	192,454
Non-State-funded continuing education	1,432,433	-	1,432,433	-	1,432,433	936,767
Total tuition	154,226,858	-	154,226,858	-	154,226,858	131,429,523
Fees						
Student activity fees	2,644,114	-	2,644,114	-	2,644,114	2,432,933
Institutional materials fees	-	-	-	-	-	2,331,548
Processing fees	642,300	-	642,300	-	642,300	715,100
Testing fees	259,934	-	259,934	-	259,934	114,912
Other fees	243,351	-	243,351	-	243,351	235,787
Total fees	3,789,699	-	3,789,699	-	3,789,699	5,830,280
Total tuition and fees	158,016,557	-	158,016,557	-	158,016,557	137,259,803
Allowances and discounts						
Institutional allowances and scholarships	(11,112,010)	-	(11,112,010)	-	(11,112,010)	(9,406,838)
Remissions and exemptions - state	(6,288,026)	-	(6,288,026)	-	(6,288,026)	(5,079,075)
Remissions and exemptions - local - dual credit	(29,092,110)	-	(29,092,110)	-	(29,092,110)	(24,644,461)
Federal grants to students	-	(46,400,196)	(46,400,196)	-	(46,400,196)	(40,325,112)
TPEG awards	-	(2,969,612)	(2,969,612)	-	(2,969,612)	(2,971,180)
State grants to students	-	(4,700,045)	(4,700,045)	-	(4,700,045)	(2,565,078)
Other local awards	-	(4,411,813)	(4,411,813)	-	(4,411,813)	(7,501,382)
Total allowances and discounts	(46,492,146)	(58,481,666)	(104,973,812)	-	(104,973,812)	(92,493,126)
Total net tuition and fees	111,524,411	(58,481,666)	53,042,745	-	53,042,745	44,766,677
Other operating revenues						
Federal grants and contracts	-	22,789,964	22,789,964	-	22,789,964	22,002,312
State grants and contracts	-	1,706,198	1,706,198	-	1,706,198	1,370,715
Local grants and contracts	908,711	12,321,023	13,229,734	-	13,229,734	11,956,914
Non-governmental grants and contracts	-	2,196,015	2,196,015	-	2,196,015	3,359,090
Other operating revenues	7,142,706	(474,173)	6,668,533	-	6,668,533	5,715,196
Total other operating revenues	8,051,417	38,539,027	46,590,444	-	46,590,444	44,404,227
Sales and services of auxiliary enterprises						
Bookstore commission**	-	-	-	33,735	33,735	(41,612)
Palo Alto College natatorium	-	-	-	84,327	84,327	47,839
Day care centers	-	-	-	611,181	611,181	589,816
Vending machines and copiers	-	-	-	97,140	97,140	194,879
Campus access fees and fines	-	-	-	2,089,117	2,089,117	1,934,337
Auxiliary-restricted	-	-	-	(289,348)	(289,348)	(150,268)
Other	-	-	-	337,244	337,244	267,491
Total sales and services of auxiliary enterprises	-	-	-	2,963,396	2,963,396	2,842,482
Total operating revenues	$ 119,575,828	$ (19,942,639)	$ 99,633,189	$ 2,963,396	$ 102,596,585	$ 92,013,386
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, $6,772,661 and $5,838,466 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2024 and 2023, respectively.
**The bookstores are operated by an independent third-party.

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule B
Schedule of Operating Expenses by Object
For the Year Ended August 31, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Salaries and Wages	Benefits State	Benefits Local	Other Expenses	FY24 Total	FY23 Total
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	$ 119,829,039	$ -	$ 24,047,956	$ 34,434,232	$ 178,311,227	$ 156,123,584
Public service	1,233,151	-	175,440	540,881	1,949,472	1,626,832
Academic support	19,872,187	-	3,811,700	6,770,546	30,454,433	26,552,719
Student services	44,703,679	-	10,589,019	14,704,089	69,996,787	60,076,293
Institutional support	59,289,293	-	14,542,052	27,673,953	101,505,298	88,693,628
Operation and maintenance of plant	8,125,781	-	3,154,296	32,646,854	43,926,931	43,324,038
Scholarships and fellowships	-	-	-	891,913	891,913	2,168,856
Total unrestricted educational activities	253,053,130	-	56,320,463	117,662,468	427,036,061	378,565,950
Restricted - educational activities						
Instruction	2,150,852	8,777,248	417,485	3,029,707	14,375,292	16,412,835
Public service	-	184,044	-	14,836	198,880	169,142
Academic support	2,445,561	2,203,741	472,167	2,415,117	7,536,586	6,499,419
Student services	6,779,462	3,914,897	997,313	3,335,258	15,026,930	12,307,698
Institutional support	2,681,468	4,337,367	544,713	13,059,770	20,623,318	31,362,703
Operation and maintenance of plant	202,419	707,262	39,091	17,852,211	18,800,983	18,209,973
Scholarships and fellowships	-	-	-	91,713,030	91,713,030	65,731,175
Total restricted educational activities	14,259,762	20,124,559	2,470,769	131,419,929	168,275,019	150,692,945
Total educational activities	267,312,892	20,124,559	58,791,232	249,082,397	595,311,080	529,258,895
Auxiliary enterprises - unrestricted	456,309	-	26,740	268,919	751,968	855,590
Auxiliary enterprises - restricted	34,495	102,316	14,159	101,791	252,761	186,461
Depreciation expense - buildings	-	-	-	41,419,363	41,419,363	35,779,773
Depreciation expense - equipment	-	-	-	10,706,381	10,706,381	8,397,539
Total operating expenses	$ 267,803,696	$ 20,226,875	$ 58,832,131	$ 301,578,851	$ 648,441,553 (Exhibit 2)	$ 574,478,258 (Exhibit 2)

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule C
Schedule of Non-Operating Revenues and Expenses
For the Year Ended August 31, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY24 Total	FY23 Total
NON-OPERATING REVENUES:						
State appropriations						
Education and general state support	$ 89,191,058	$ -	$ 89,191,058	$ -	$ 89,191,058	$ 63,938,377
State group insurance	-	6,313,142	6,313,142	-	6,313,142	4,783,719
State retirement match	-	13,913,733	13,913,733	-	13,913,733	7,884,835
Ad valorem taxes						
Taxes for maintenance and operations	254,814,109	-	254,814,109	-	254,814,109	229,619,121
Taxes for maintenance and operations-MTN	-	40,462,146	40,462,146	-	40,462,146	46,247,762
Taxes for debt service	-	57,620,011	57,620,011	-	57,620,011	42,173,257
Federal revenue, non-operating	-	139,968,174	139,968,174	-	139,968,174	181,190,755
State revenue, non-operating	-	13,362,148	13,362,148	-	13,362,148	5,068,138
Gifts	120,929	758,369	879,298	-	879,298	2,345,954
Investment income	17,705,616	13,107,097	30,812,713	-	30,812,713	22,024,846
Other state funding - FAST funds	5,023,205	-	5,023,205		5,023,205	-
Total non-operating revenues	366,854,917	285,504,820	652,359,737	-	652,359,737	605,276,764
NON-OPERATING EXPENSES:						
Interest on capital-related debt	-	(16,804,778)	(16,804,778)	-	(16,804,778)	(17,801,191)
Interest on capital-related debt-MTN	-	(11,252,146)	(11,252,146)	-	(11,252,146)	(12,327,762)
(Loss) gain on disposal of capital assets	(62,720)	(197,027)	(259,747)	-	(259,747)	1,863,294
Other non-operating expenses	-	-	-	-	-	(1,905,882)
Total non-operating expenses	(62,720)	(28,253,951)	(28,316,671)	-	(28,316,671)	(30,171,541)
Net non-operating revenues	$ 366,792,197	$ 257,250,869	$ 624,043,066	$ -	$ 624,043,066	$ 575,105,223
					(Exhibit 2)	(Exhibit 2)

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule D
Schedule of Net Position by Source and Availability
For the Year Ended August 31, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Detail by Source					Available for Current Operations	
		Restricted		Capital Assets Net of Depreciation			
	Unrestricted	Expendable	Non-Expendable	& Related Debt	Total	Yes	No
Current:							
Unrestricted	$ (156,026,534)	$ -	$ -	$ -	$ (156,026,534)	$ -	$ (156,026,534)
Board-designated	3,278,495	-	-	-	3,278,495	-	3,278,495
Restricted	-	10,094,158	-	-	10,094,158	-	10,094,158
Auxiliary enterprises	5,547,271	-	-	-	5,547,271	-	5,547,271
Loan	203,398	-	-	-	203,398	203,398	-
Plant:							
Unexpended	20,965,657	28,306,076	-	-	49,271,733	20,965,657	28,306,076
Renewals	56,235,242	17,252,133	-	-	73,487,375	57,489,265	15,998,110
Debt service	-	12,699,791	-	-	12,699,791	-	12,699,791
Net investment in capital assets	-	-	-	571,441,722	571,441,722	-	571,441,722
Total net position, August 31, 2024	(69,796,471)	68,352,158	-	571,441,722	569,997,409 (Exhibit 1)	78,658,320	491,339,089
Total net position, August 31, 2023, (Note 2)	(74,861,992)	59,768,211	-	502,437,612	487,343,831 (Exhibit 1)	82,917,209	404,426,622
Net increase (decrease) in net position	$ 5,065,521	$ 8,583,947	$ -	$ 69,004,110	$ 82,653,578 (Exhibit 2)	$ (4,258,889)	$ 86,912,467

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule E
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2024

Federal Grantor/Cluster/Program Title/Pass-Through Grantor/Pass-Through Grantor's Award Number	ALN	Expenditures			Subrecipient Expenditures	
		Direct Awards	Pass-Through Awards	Total		
U.S. DEPARTMENT OF EDUCATION						
Student Financial Assistance Cluster						
Federal Supplemental Educational Opportunity Grants	84.007	$ 2,764,571	$ -	$ 2,764,571	$ -	*
Federal Work-Study Program	84.033	3,176,486	-	3,176,486	-	*
Federal Pell Grant Program	84.063	115,623,894	-	115,623,894	-	*
Federal Direct Student Loans	84.268	17,165,527	-	17,165,527	-	*
Total Student Financial Assistance Cluster		138,730,478	-	138,730,478	-	
TRIO Cluster						
TRIO Student Support Services	84.042	799,212	-	799,212	-	*
TRIO Talent Search	84.044	791,281	-	791,281	-	*
TRIO Upward Bound	84.047	1,635,570	-	1,635,570	-	*
TRIO Educational Opportunity Centers	84.066	301,960	-	301,960	-	*
Total TRIO Cluster		3,528,022	-	3,528,022	-	
Adult Education - Basic Grants to States	84.002					
Texas Workforce Commission					-	
2022AEL002		-	59,667	59,667	-	
Restore Education						
N/A		-	495,243	495,243	-	
Total	84.002	-	554,910	554,910	-	
Higher Education Institutional Aid	84.031	9,890,494	-	9,890,494	65,044	
University of Texas at San Antonio						
1000002502		-	193,415	193,415	-	
Total	84.031	9,890,494	193,415	10,083,910	65,044	
Career and Technical Education -- Basic Grants to States	84.048					
Texas Higher Education Coordinating Board						
244211		-	2,717,366	2,717,366	-	
Total	84.048	-	2,717,366	2,717,366	-	
Fund for the Improvement of Postsecondary Education	84.116	129,663	-	129,663	-	
Child Care Access Means Parents in Schools	84.335	448,088	-	448,088	-	
COVID-19-Education Stabilization Fund Governor's Emergency Education Relief (GEER) Fund	84.425 C					
Texas Higher Education Coordinating Board						
28357		-	13,528	13,528	-	
28376		-	43,535	43,535	-	
28559		-	56,431	56,431	-	
28578		-	47,154	47,154	-	
Total	84.425 C	-	160,649	160,649	-	
COVID-19-Education Stabilization Fund - Student Aid Portion	84.425 E	710	-	710	-	
COVID-19-Education Stabilization Fund - HEERF Institutional Portion	84.425 F	5,035,330	-	5,035,330	-	
COVID-19-Education Stabilization Fund - HEERF Historically Black Colleges and Universities (HBCUs)	84.425 J	13,279,955	-	13,279,955	-	
COVID-19-Education Stabilization Fund - HEERF Minority Serving Institutions (MSIs)	84.425 L	85,300	-	85,300	-	
COVID-19-Education Stabilization Fund - HEERF Supplemental Assistance to Institutional of Higher Education (SAIHE) Program	84.425 S	1,927	-	1,927	-	
Total	84.425	18,403,223	160,649	18,563,872	-	
TOTAL U.S. DEPARTMENT OF EDUCATION		**171,129,969**	**3,626,340**	**174,756,309**	**65,044**	

*Major program

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule E
Schedule of Expenditures of Federal Awards – (Continued)
For the Year Ended August 31, 2024

Federal Grantor/Cluster/Program Title/Pass-Through Grantor/Pass-Through Grantor's Award Number		ALN	Expenditures			Subrecipient Expenditures
			Direct Awards	Pass-Through Awards	Total	
U.S. DEPARTMENT OF AGRICULTURE						
Hispanic Serving Institutions Education Grants						
University of Texas at San Antonio		10.223	$ -	$ 47,721	$ 47,721	$ -
TOTAL U.S. DEPARTMENT OF AGRICULTURE			**-**	**47,721**	**47,721**	**-**
U.S. DEPARTMENT OF DEFENSE						
National Defense Education Program		12.006	2,222,375	-	2,222,375	-
Defense_Intelligence Agency (DIA)		12.598				
University of Texas at San Antonio						
HHM402-18-1-0004UTSA1000002528			-	(2,290)	(2,290)	
	Total	12.598	-	(2,290)	(2,290)	-
Information Security Grants		12.902				
University Enterprises Corporation at CSUSB						
H98230-20-1-0292 SUB SA0135			-	4,932	4,932	-
	Total	12.902	-	4,932	4,932	-
GenCyber Grants Program		12.903	56,712	-	56,712	-
CyberSecurity Core Curriculum		12.905				
Dakota State University						
H982302010414 SUB 266-840272			-	4,300	4,300	-
University of West Florida						
PR H98230-20-1-0350 SUB 21050			-	3,095	3,095	-
	Total	12.905	-	7,395	7,395	-
TOTAL U.S. DEPARTMENT OF DEFENSE			**2,279,087**	**10,037**	**2,289,124**	**-**
U.S. DEPARTMENT OF JUSTICE						
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		16.525	98,243	-	98,243	-
TOTAL U.S. DEPARTMENT OF JUSTICE			**98,243**	**-**	**98,243**	**-**
U.S. DEPARTMENT OF LABOR						
H-1B Job Training Grants		17.268	190,854	-	190,854	
Apprenticeship USA Grants		17.285	1,068,277	-	1,068,277	-
TOTAL U.S. DEPARTMENT OF LABOR			**1,259,130**	**-**	**1,259,130**	**-**
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Office of Stem Engagement (OSTEM)		43.008	8,262	-	8,262	-
University of Texas at San Antonio						
1000003325 PRIME 80NSSC19M0194			-	6,000	6,000	-
	Total	43.008	8,262	6,000	14,262	-
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			**8,262**	**6,000**	**14,262**	**-**

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule E
Schedule of Expenditures of Federal Awards – (Continued)
For the Year Ended August 31, 2024

Federal Grantor/Cluster/Program Title/Pass-Through Grantor/Pass-Through Grantor's Award Number		ALN	Expenditures: Direct Awards	Expenditures: Pass-Through Awards	Expenditures: Total	Subrecipient Expenditures
NATIONAL ENDOWMENT FOR THE HUMANITIES						
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development		45.162	$ 9,652	$ -	$ 9,652	$ -
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			**9,652**	**-**	**9,652**	**-**
NATIONAL SCIENCE FOUNDATION						
Research & Development Cluster						
University of Texas at San Antonio		47.050				
1000004619			-	13,235	13,235	-
SUBAWRD#1000006012			-	458	458	-
	Total	47.050	-	13,694	13,694	
STEM Education (formerly Education and Human Resources)		47.076	610,779	-	610,779	-
Arizona State University						
ASUB00000918			-	103,797	103,797	-
St. Mary's University						
121185			-	36,245	36,245	-
	Total	47.076	610,779	140,042	750,820	-
TOTAL NATIONAL SCIENCE FOUNDATION			**610,779**	**153,735**	**764,514**	**-**
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
Substance Abuse and Mental Health Services Projects of Regional and National Significance		93.243				
University of Texas at Austin						
UTA17-000808			-	5,145	5,145	-
	Total	93.243	-	5,145	5,145	-
Congressional Directives		93.493	357,013	-	357,013	-
Child Care and Development Fund Cluster		93.575				
Child Care and Development Block Grant			4,454	-	4,454	-
Total Child Care and Development Fund Cluster and ALN		93.575	4,454	-	4,454	-
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			**361,467**	**5,145**	**366,612**	**-**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
AmeriCorps		94.006				
Public Allies Inc						
22ND240903			-	(19,699)	(19,699)	-
OP-024-94.006-24-PASA			-	337,796	337,796	-
			-	-	-	-
	Total	94.006	-	318,097	318,097	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			**-**	**318,097**	**318,097**	**-**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 175,756,589**	**$ 4,167,076**	**$ 179,923,665**	**$ 65,044**

See Independent Auditor's Report and accompanying notes to Schedule of Expenditures of Federal Awards.

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule E
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2024

1. BASIS FOR PRESENTATION

The Alamo Community College District (the District) is comprised of San Antonio College, St. Philip's College, Palo Alto College, Northeast Lakeview College, and Northwest Vista College. The purpose of the Schedule of Expenditures of Federal Awards (the Schedule) is to present a summary of those activities of the District that have been financed by the United States Government (federal awards). Federal awards received directly from federal agencies are included in the Schedule. Additionally, all federal awards passed through from other entities have been included on the Schedule. Although the District is required to match certain grants, as defined in the grants, no such matching is included in the Schedule. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, statement of activities, or cash flows of the District.

2. FEDERAL ASSISTANCE RECONCILIATION

Other Operating Revenues - federal grants and contracts - per Schedule A	$	22,789,964
Add: Non-Operating Revenues - federal revenue, non-operating - per Schedule C		139,968,174
Total Federal Revenues per Schedule A and C		162,758,138
Reconciling Items:		
Add: Federal Direct Student Loans		17,165,527
Less: Federal contracts (Note 5 below)		-
Total Federal Expenditures per Schedule of Expenditures of Federal Awards	$	179,923,665

3. SIGNIFICANT ACCOUNTING POLICIES USED IN PREPARING THE SCHEDULE

The expenditures included in the schedule are reported for the District's fiscal year. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Expenditure reports to funding agencies are prepared on the award period basis. The expenditures reported on the Schedule represent funds that have been expended by the District for the purposes of the award. The expenditures reported on the Schedule may not have been reimbursed by the funding agencies as of the end of the fiscal year. Some amounts reported in the Schedule may differ from amounts used in the preparation of the basic financial statements. Separate accounts are maintained for the different awards to aid in the observance of limitations and restrictions imposed by the funding agencies. Since the District uses agency approved Indirect Recovery Rate it has elected not to use the 10% de minimis cost rates as permitted in the Uniform Guidance, Section 200.414 Indirect (F&A) costs. The District has followed all applicable guidelines issued by various entities in the preparation of the schedule.

4. STUDENT FINANCIAL AID INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS

The District is in compliance with the following institutional and program eligibility requirements under the Higher Education Act of 1965 and Federal regulations under 34 CFR 668.23:

- Correspondence courses the institution offers under 34 CFR 600.7(b) and (g)
- Regular students that enroll in correspondence courses under 34 CFR 600.7(b) and (g)
- Institution's regular students that are incarcerated under 34 CFR 600.7 (c) and (g)
- Completion rates for confined or incarcerated individuals enrolled in non-degree programs at nonprofit institutions under 34 CFR 600.7(c)(3)(ii) and (g)
- Institution's regular students that lack a high school diploma or its equivalent under 34 CFR 600.7(d) and (g)

- Completion rates for short-term programs under 34 CFR 668.8(f) and (g)
- Placement rates for short-term programs under https://www.ecfr.gov/current/title-34/subtitle-B/chapter-VI/part-668/subpart-A/section-668.8 34 CFR 668.8(e)(2)

5. EXPENDITURES NOT SUBJECT TO FEDERAL SINGLE AUDIT

The District did not receive any federal contracts, $0.

6. FEDERAL DIRECT STUDENT LOAN PROGRAM

The District participates in the Federal Direct Student Loans program (ALN 84.268). Loans under the Federal Direct Student Loans program are made directly by the federal government to students. Loans disbursed during the fiscal year ended August 31, 2024 totaled $17,165,527 and are presented as current year federal expenditures.

7. NONCASH AWARDS

There were no federal noncash awards in fiscal year 2024 other than Federal Direct Student Loans discussed in Note 6 above.

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule F
Schedule of Expenditures of State Awards
For the Year Ended August 31, 2024

State Grantor/Pass-Through Grantor/Program Title	Grantor's Award Number	Expenditures			Subrecipient Expenditures	
		Direct Awards	Pass-Through Awards	Total		
TEXAS HIGHER EDUCATION COORDINATING BOARD						
2023 College Readiness and Success Models	29864	$ 24,258	$ -	$ 24,258	$ -	
2023 College Readiness and Success Models	29865	23,534	-	23,534	-	
Total College Readiness and Success Models		47,792	-	47,792		
Comprehensive College Readiness and Success Model for 60x30TX	20521	6,804	-	6,804	-	
Educational Aide Exemption		2,164	-	2,164	-	
Nursing & Allied Health - Nursing Innovation Grant Program	29988	24,786	-	24,786	-	
Nursing & Allied Health - Nursing Innovation Grant Program	29992	85,537	-	85,537	-	
Total Nursing & Allied Health - Nursing Innovation Grant Program		110,323	-	110,323	-	
Nursing Shortage Reduction Program Regular	27017	165,303	-	165,303	-	
Nursing Shortage Reduction Program Regular	27025	33,404	-	33,404	-	
Nursing Shortage Reduction Program Regular	28822	140,623	-	140,623		
Total Nursing Shortage Reduction Program Regular		339,330	-	339,330	-	
Opportunity High School Diploma Program	00596	27,250	-	27,250	-	
Texas Reskilling and Upskilling through Education (TRUE) Grant Program 2023	272	85,518	-	85,518	-	
Texas Reskilling and Upskilling through Education (TRUE) Grant Program 2024	343	332,900	-	332,900	168,190	
Total Texas Reskilling and Upskilling through Education (TRUE) Grant Program		418,419	-	418,419	168,190	
Texas College Work Study		197,047	-	197,047	-	
Texas Educational Opportunity Grant Initial		9,752,695	-	9,752,695	-	*
Texas Educational Opportunity Grant Renewal		3,410,242	-	3,410,242	-	*
Total Texas Educational Opportunity Grant		13,162,937	-	13,162,937	-	
TOTAL TEXAS HIGHER EDUCATION COORDINATING BOARD		**14,312,065**	**-**	**14,312,065**	**168,190**	
TEXAS WORKFORCE COMMISSION						
Skills for Small Business Program	2023SSD001	980	-	980	-	
Skills for Small Business Program	2024SSD001	44,816	-	44,816	-	
Total Skills for Small Business Program		45,796	-	45,796	-	
Governor's Summer Merit Program	2024SMP002	55,802	-	55,802	-	
Childcare Relief Fund		157,235	-	157,235	-	
Jobs and Education for Texans (JET) Grant	2023JET002	3,198	-	3,198	-	
Restore Education Adult Education - Basic Grants to States	N/A	-	48,562	48,562	-	
TOTAL TEXAS WORKFORCE COMMISSION		**262,031**	**48,562**	**310,593**	**-**	
THE UNIVERSITY OF TEXAS AT SAN ANTONIO						
Bexar County Fostering Educational Success Pilot Project	N/A	-	445,688	445,688	-	
TOTAL THE UNIVERSITY OF TEXAS AT SAN ANTONIO		**-**	**445,688**	**445,688**	**-**	
TOTAL EXPENDITURES OF STATE AWARDS		**$ 14,574,096**	**$ 494,250**	**$ 15,068,346**	**$ 168,190**	

*Major program

See Independent Auditor's Report and accompanying notes to Schedule of Expenditures of State Awards.

ALAMO COMMUNITY COLLEGE DISTRICT

Schedule F
Notes to Schedule of Expenditures of State Awards
For the Year Ended August 31, 2024

1. BASIS FOR PRESENTATION

The Alamo Community College District (the District) is comprised of San Antonio College, St. Philip's College, Palo Alto College, Northeast Lakeview College, and Northwest Vista College. The purpose of the Schedule of Expenditures of State Awards (the Schedule) is to present a summary of those activities of the District that have been financed by the State of Texas (state awards). State awards received directly from the State of Texas are included in the Schedule. Additionally, all state awards passed through from other entities have been included on the Schedule. Although the District is required to match certain grants, as defined in the grants, no such matching is included in the Schedule. The information in this Schedule is presented in accordance with the requirements of the Texas Grant Management Standards (TxGMS). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, statement of activities, or cash flows of the District.

2. STATE ASSISTANCE RECONCILIATION

Other Operating Revenues - state grants and contracts - per Schedule A	$	1,706,198
Add: Non-Operating Revenues - state revenue, non-operating - per Schedule C		13,362,148
Total State Revenues per Schedule A and C		15,068,346
Reconciling Items:		
Less: State contracts (Note 3 below)		-
Total State Expenditures per Schedule of Expenditures of State Awards	$	15,068,346

3. SIGNIFICANT ACCOUNTING POLICIES USED IN PREPARING THE SCHEDULE

The expenditures included in the schedule are reported for the District's fiscal year. Expenditure reports to funding agencies are prepared on the award period basis. The expenditures reported above represent funds that have been expended by the District for the purposes of the award. The expenditures reported above may not have been reimbursed by the funding agencies as of the end of the fiscal year. Some amounts reported in the schedule may differ from amounts used in the preparation of the basic financial statements. Separate accounts are maintained for the different awards to aid in the observance of limitations and restrictions imposed by the funding agencies. The District has followed all applicable guidelines issued by various entities in the preparation of the schedule.

4. EXPENDITURES NOT SUBJECT TO STATE SINGLE AUDIT

The District did not receive any state contracts, $0.

5. NONCASH AWARDS

There were no state noncash awards received in fiscal year 2024.


ALAMO
COLLEGES
DISTRICT

Statistical Section
(Unaudited)


ALAMO
COLLEGES
DISTRICT

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Section Introduction

This section of the Alamo Community College District Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information provides about the District's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources – tuition and fees, state appropriations and ad valorem taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.


ALAMO
COLLEGES
DISTRICT

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 1
Net Position by Component
Last Ten Fiscal Years
(Unaudited)
(in thousands)

	For the Years Ended August 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Net investment in capital assets	$ 571,442	$ 502,438	$ 423,582	$ 372,565	$ 335,842	$ 318,710	$ 275,577	$ 253,835	$ 210,275	$ 188,810
Restricted - expendable	68,351	59,768	52,292	46,230	36,103	20,298	19,840	10,545	24,591	24,241
Unrestricted	(69,796)	(74,862)	(86,294)	(113,268)	(145,335)	(155,975)	(158,554)	30,309	29,847	26,030
Total	569,997	487,344	389,580	305,527	226,610	183,032	136,863	294,689	264,713	239,081
Net position, beginning of year[1,2,3,4]	487,344	389,580	305,527	226,610	191,164	136,863	294,689	264,713	239,081	230,602
Increase in net position	$ 82,653	$ 97,764	$ 84,053	$ 78,916	$ 35,446	$ 46,170	$ 27,024	$ 29,976	$ 25,632	$ 8,479

[1] In fiscal year 2022, net position as of the beginning of the year was restated (reduced) by $24,827 for the cumulative effect of applying GASB Statement No. 87.

[2] In fiscal year 2020, net position as of the beginning of the year was restated (increased) by $8.1 million due to the effects of reclassifying state appropriations for construction as nonexchange transactions.

[3] In fiscal year 2018, net position as of the beginning of the year was restated (reduced) by $184.9 million for the cumulative effect of applying GASB Statement No. 75.

[4] In fiscal year 2015, net position as of the beginning of the year was restated (reduced) by $54.9 million for the cumulative effect of applying GASB Statement No. 68, as amended by GASB Statement No. 71.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 2
Revenues by Source
Last Ten Fiscal Years
(Unaudited)
(in thousands)

	For the Years Ended August 31,																			
	2024		2023		2022*		2021		2020		2019		2018		2017		2016		2015	
OPERATING REVENUES:																				
Tuition and fees (net of discounts)	$ 53,043	7.0%	$ 44,767	6.4%	$ 45,439	7.2%	$ 49,730	8.7%	$ 53,796	10.2%	$ 56,683	11.2%	$ 54,868	11.3%	$ 54,367	11.7%	$ 57,456	12.9%	$ 58,190	13.8%
Governmental grants and contracts																				
Federal grants and contracts	22,790	3.0%	22,002	3.2%	22,242	3.5%	28,455	5.0%	19,347	3.7%	18,163	3.6%	17,182	3.5%	23,876	5.1%	20,369	4.6%	11,778	2.8%
State grants and contracts	1,706	0.2%	1,371	0.2%	2,370	0.4%	905	0.2%	1,118	0.2%	1,426	0.3%	445	0.1%	1,722	0.4%	1,920	0.4%	3,948	0.9%
Local grants and contracts	13,230	1.8%	11,957	1.7%	9,478	1.5%	5,504	1.0%	2,161	0.4%	1,555	0.3%	1,869	0.4%	4,490	1.0%	1,945	0.4%	1,297	0.3%
Non-governmental grants and contracts	2,196	0.3%	3,359	0.5%	1,424	0.2%	1,054	0.2%	995	0.2%	475	0.1%	556	0.1%	369	0.1%	585	0.1%	413	0.1%
Auxiliary enterprises	2,963	0.4%	2,842	0.4%	2,757	0.4%	2,112	0.4%	3,601	0.7%	5,114	1.0%	5,251	1.1%	4,932	1.1%	5,128	1.2%	4,929	1.2%
Other operating revenue	6,669	0.9%	5,716	0.8%	6,071	1.0%	5,519	1.0%	5,515	1.0%	6,441	1.3%	5,881	1.2%	4,177	0.9%	3,516	0.8%	3,404	0.8%
Total operating revenues	102,597	13.6%	92,014	13.2%	89,781	14.2%	93,279	16.5%	86,533	16.4%	89,858	17.8%	86,052	17.7%	93,933	20.3%	90,919	20.4%	83,959	19.9%
NON-OPERATING REVENUES:																				
State appropriations	109,418	14.5%	76,607	11.0%	72,945	11.6%	80,008	14.0%	83,980	16.0%	76,754	15.2%	83,918	17.3%	80,366	17.3%	77,486	17.4%	77,541	18.4%
Ad valorem taxes	352,896	46.7%	318,040	45.6%	275,332	43.6%	261,201	45.3%	247,058	46.9%	231,936	45.8%	216,735	44.8%	205,701	44.0%	188,253	42.3%	167,806	39.9%
Federal revenue, non-operating	139,968	18.5%	181,191	26.0%	189,360	30.0%	133,438	23.3%	99,459	18.9%	93,921	18.6%	86,812	17.9%	78,850	16.9%	79,919	18.0%	82,691	19.6%
State revenue, non-operating	18,385	2.5%	5,068	0.7%	4,779	0.8%	3,867	0.7%	3,878	0.7%	3,610	0.7%	4,178	0.9%	4,071	0.9%	4,272	1.0%	7,063	1.7%
Gifts	879	0.1%	2,346	0.3%	3,287	0.5%	316	0.1%	308	0.1%	406	0.1%	250	0.1%	859	0.2%	2,602	0.6%	1,342	0.3%
Investment income, non-operating	30,813	4.1%	22,025	3.2%	(4,248)	-0.7%	662	0.1%	5,225	1.0%	9,033	1.8%	6,148	1.3%	1,739	0.4%	1,168	0.3%	775	0.2%
Total non-operating revenues	652,359	86.4%	605,277	86.8%	541,455	85.8%	479,492	83.5%	439,908	83.6%	415,660	82.2%	398,041	82.3%	371,586	79.7%	353,700	79.6%	337,218	80.1%
Total revenues	$ 754,956	100.0%	$ 697,291	100.0%	$ 631,236	100.0%	$ 572,771	100.0%	$ 526,442	100.0%	$ 505,518	100.0%	$ 484,093	100.0%	$ 465,519	100.0%	$ 444,619	100.0%	$ 421,177	100.0%

*Certain FY22 balances were reclassified to conform with the FY23 presentation. See note 2.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 3
Program Expenses by Function
Last Ten Fiscal Years
(Unaudited)
(in thousands)

	For the Years Ended August 31,																			
	2024		2023		2022*		2021		2020		2019		2018		2017		2016		2015	
OPERATING EXPENSES:																				
Instruction	$ 192,686	28.5%	$ 172,534	28.5%	$ 141,413	25.8%	$ 140,251	27.8%	$ 146,595	29.6%	$ 137,204	29.9%	$ 138,430	30.3%	$ 132,779	30.5%	$ 125,546	30.0%	$ 125,728	30.5%
Public service	2,148	0.3%	1,796	0.3%	1,601	0.3%	1,427	0.3%	1,707	0.3%	1,515	0.3%	1,400	0.3%	1,289	0.3%	856	0.2%	1,316	0.3%
Academic support	37,991	5.6%	33,052	5.5%	27,415	5.0%	28,152	5.6%	30,810	6.2%	29,665	6.4%	27,326	6.0%	27,148	6.2%	24,846	5.9%	25,110	6.1%
Student services	85,024	12.6%	72,384	12.0%	59,586	10.9%	58,280	11.6%	61,570	12.4%	54,945	12.0%	50,931	11.1%	48,520	11.1%	45,707	10.9%	42,971	10.4%
Institutional support	122,129	18.0%	120,056	19.9%	106,327	19.4%	101,071	20.1%	80,543	16.3%	78,660	17.1%	79,247	17.3%	73,426	16.9%	69,972	16.7%	65,195	15.8%
Operation and maintenance of plant	62,728	9.3%	61,534	10.2%	47,721	8.7%	46,120	9.2%	52,741	10.6%	40,758	8.9%	45,572	10.0%	41,066	9.4%	38,294	9.1%	36,124	8.8%
Scholarships and fellowships	92,605	13.7%	67,900	11.2%	104,597	19.1%	73,405	14.6%	59,182	11.9%	56,825	12.4%	55,135	12.1%	54,612	12.5%	53,517	12.8%	57,362	13.9%
Auxiliary enterprises	1,005	0.1%	1,042	0.2%	1,205	0.2%	1,346	0.3%	1,677	0.3%	1,640	0.4%	1,930	0.4%	1,743	0.4%	1,757	0.4%	1,722	0.4%
Depreciation and amortization	52,126	7.7%	44,177	7.3%	39,380	7.2%	34,414	6.8%	33,538	6.8%	32,380	7.0%	32,017	7.0%	31,676	7.3%	32,007	7.6%	31,518	7.6%
Total operating expenses	648,442	95.8%	574,475	95.1%	529,245	96.6%	484,466	96.3%	468,363	94.5%	433,593	94.4%	431,988	94.5%	412,259	94.6%	392,502	93.6%	387,046	93.8%
NON-OPERATING EXPENSES:																				
Interest on capital-related debt and MTN	28,057	4.1%	30,130	5.0%	19,268	3.5%	20,269	4.0%	17,790	3.6%	22,482	4.9%	22,314	4.9%	20,441	4.7%	20,071	4.8%	23,368	5.7%
Other non-operating expenses	-	0.1%	(1,907)	-0.4%	28	-0.1%	1,572	0.2%	387	0.1%	3,821	0.8%	2,758	0.6%	2,609	0.6%	6,370	1.5%	2,216	0.5%
(Gain) loss on disposal of capital assets	259	0.0%	1,949	0.3%	-	0.0%	(2,328)	-0.5%	8,914	1.8%	(548)	-0.1%	9	0.0%	233	0.1%	45	0.1%	68	0.0%
Total non-operating expenses	28,316	4.2%	30,172	4.9%	19,296	3.4%	19,513	3.7%	27,091	5.5%	25,755	5.6%	25,081	5.5%	23,283	5.4%	26,486	6.4%	25,652	6.2%
Total expenses	$ 676,758	100.0%	$ 604,647	100.0%	$ 548,541	100.0%	$ 503,979	100.0%	$ 495,454	100.0%	$ 459,348	100.0%	$ 457,069	100.0%	$ 435,542	100.0%	$ 418,988	100.0%	$ 412,698	100.0%

*Certain FY22 balances were reclassified to conform with the FY23 presentation. See note 2.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 4
Tuition and Fees
Last Ten Academic Years
(Unaudited)

Resident: Fees based on 12 Semester Credit Hours (SCH)

Academic Year (Fall)	In-District Tuition*	Out-of-District Tuition*	Student Activity Fees	Student Support Service Fee	Campus Access Fee	Cost for 12 SCH In-District	Cost for 12 SCH Out-of-District	Increase from Prior Year In-District	Increase from Prior Year Out-of-District
Fall 2023	$ 109.00	$ 225.00	$ 36.00	$ 25.00	$ -	$ 1,369.00	$ 2,761.00	9.61%	4.54%
Fall 2022	99.00	215.00	36.00	25.00	-	1,249.00	2,641.00	0.00%	0.00%
Fall 2021	99.00	215.00	36.00	25.00	-	1,249.00	2,641.00	0.00%	0.00%
Fall 2020	99.00	215.00	36.00	-	25.00	1,249.00	2,641.00	0.00%	0.00%
Fall 2019	99.00	215.00	36.00	-	25.00	1,249.00	2,641.00	14.27%	6.28%
Fall 2018	86.00	202.00	36.00	-	25.00	1,093.00	2,485.00	2.25%	0.98%
Fall 2017	86.00	202.00	12.00	-	25.00	1,069.00	2,461.00	17.47%	4.10%
Fall 2016	73.00	194.00	12.00	-	25.00	910.00	2,364.00	4.84%	4.93%
Fall 2015	69.00	185.00	12.00	-	25.00	868.00	2,253.00	0.00%	0.00%
Fall 2014	69.00	185.00	12.00	-	25.00	868.00	2,253.00	0.00%	0.00%

Non-Resident: Fees based on 12 Semester Credit Hours (SCH)

Academic Year (Fall)	Non-Resident Tuition Out-of-State*	Student Activity Fees	Student Support Service Fee	Campus Access Fee	Cost for 12 SCH Out-of-State	Increase from Prior Year Out-of-State
Fall 2023	$ 476.00	$ 36.00	$ 25.00	$ -	$ 5,773.00	2.12%
Fall 2022	$ 466.00	$ 36.00	$ 25.00	$ -	$ 5,653.00	0.00%
Fall 2021	466.00	36.00	25.00	-	5,653.00	0.00%
Fall 2020	466.00	36.00	-	25.00	5,653.00	0.00%
Fall 2019	466.00	36.00	-	25.00	5,653.00	2.84%
Fall 2018	453.00	36.00	-	25.00	5,497.00	0.44%
Fall 2017	453.00	12.00	-	25.00	5,473.00	20.44%
Fall 2016	376.00	12.00	-	25.00	4,544.00	4.97%
Fall 2015	358.00	12.00	-	25.00	4,329.00	0.00%
Fall 2014	358.00	12.00	-	25.00	4,329.00	0.00%

*Between the Fall of 2012 and the Fall of 2016, tuition was charged at a variable rate dependent on the number of hours taken by the student during the semester.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 5
Assessed Value and Taxable Assessed Value of Property
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Assessed Valuation of Property*	Less: Exemptions	Taxable Assessed Value (TAV)	Ratio of Taxable Assessed Value to Assessed Value	Maintenance & Operations	Debt Service	Total
2023-24	$ 285,226,781,720	$ 37,734,191,131	$ 247,492,590,589	86.77%	0.10776	0.04139	0.14915
2022-23	251,423,625,644	27,140,857,060	224,282,768,584	89.21%	0.10776	0.04139	0.14915
2021-22	216,980,124,090	23,533,952,987	193,446,171,103	89.15%	0.10776	0.04139	0.14915
2020-21	204,965,384,000	21,647,671,167	183,317,712,833	89.44%	0.10776	0.04139	0.14915
2019-20	190,799,155,922	17,283,809,209	173,515,346,713	90.94%	0.10776	0.04139	0.14915
2018-19	178,664,455,752	16,200,271,693	162,464,184,059	90.93%	0.10776	0.04139	0.14915
2017-18	166,595,034,165	14,761,694,685	151,833,339,480	91.14%	0.10776	0.04139	0.14915
2016-17	155,381,589,446	13,268,330,107	142,113,259,339	91.46%	0.10776	0.04139	0.14915
2015-16	141,897,318,235	12,277,254,224	129,620,064,011	91.35%	0.10530	0.04385	0.14915
2014-15	126,187,727,254	11,432,857,776	114,754,869,478	90.94%	0.10640	0.04275	0.14915

Source: Bexar County Appraisal District, most recent Certified Supplement for the relevant Tax Year, ARB Approved.

*The Assessed Valuation is presented net of Tax Increment Financings. See Note 20 for additional information.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 6a[1]
State Appropriations - Performance Funding Summary*
Last Fiscal Year[1]
(Unaudited)

	For the year ended August 31,
State Appropriation Performance Funding Elements under HB8	2024
Associate Degree	$38,672,083
Associate Degree (High Demand Field)	9,370,125
GAI Transfer w/ 15 SCH	25,852,458
GAI Co-enrollment w/ 15 SCH	70,000
Dual Credit 15 SCH	6,204,433
Certificate I or II (High Demand Field)	5,796,875
Certificate I or II	2,400,271
Occupational Skills Award (High Demand Field)	539,000
Occupational Skills Award	49,500
Bachelor's Degree (High Demand Field)	136,125
Advanced Technical Certificate (High Demand Field)	93,625
Advanced Technical Certificate	6,563
Total	$89,191,058

*Funding model changed for FY24 with the passing of HB8 in 2023 by the 88th Texas Legislature. See table below for state appropriations under the previous funding model.

[1]Schedule is intended to display 10 years. Additional years will be added as they become available.
Source: THECB FY24 Performance Funding Summary

Statistical Supplement 6a[2]
General Appropriations Act Before Contact Hour Adjustments[1]
Last Ten Fiscal Years
(Unaudited)

		For the years ended August 31,								
Appropriation Funding Elements	2024*	2023	2022	2021	2020	2019	2018	2017	2016	2015
State Appropriation Contact Hour Funding (CH)	N/A	$51,200,312	$51,200,312	$52,933,963	$52,933,963	$52,031,745	$52,031,745	$52,680,089	$52,680,089	$56,125,968
State Appropriation Student Success Points (SSP)	N/A	12,057,659	12,057,659	9,160,109	9,160,109	7,194,360	7,194,360	6,653,202	6,653,202	6,814,491
State Appropriation Core Operations (CO)	N/A	680,406	680,406	680,406	680,406	680,406	680,406	500,000	500,000	500,000
State Appropriation Bachelor of Applied Technology (BAT)	N/A	-	-	-	-	-	-	-	-	-
State Appropriation Non-Formula Items	N/A	3,855,480	3,855,480	4,058,400	4,058,400	4,058,400	4,058,400	4,450,000	4,450,000	-
Total	N/A	$67,793,857	$67,793,857	$66,832,878	$66,832,878	$63,964,911	$63,964,911	$64,283,291	$64,283,291	$63,440,459

[1] General Appropriations Act, HB 1, 86th Texas Legislature, Section 1 (page III-206) - Informational Listing of Appropriated Funds
*Funding model changed for FY24 with the passing of HB8 in 2023 by the 88th Texas Legislature. Previous funding elements are no longer applicable. Historical data will be phased out over next 10 years.
Source: THECB - Ten Pay Schedule

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 6b
State Appropriation Per FTSE
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended	State Appropriation (unrestricted) per Schedule C	FTSE[1]	State Appropriation per FTSE
2024*	$ 89,191,058	36,272	$ 2,459
2023	63,938,377	33,283	1,921
2022	63,938,377	31,060	2,059
2021	62,810,640	33,147	1,895
2020	62,513,470	36,714	1,703
2019	59,906,511	35,415	1,692
2018	59,907,851	34,724	1,725
2017	59,928,821	34,953	1,715
2016	59,833,294	35,771	1,673
2015	63,440,469	35,586	1,783

[1] Full time student equivalent (FTSE) is calculated using semester credit hours (SCH) divided by 30 plus non-semester (continuing education) hours divided by 900.

*Funding model changed for FY24 with the passing of HB8 in 2023 by the 88th Texas Legislature.

Source: CBM004 and CBM00C for FY15-FY23 and THECB FY24 Performance Funding Summary for FY24.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 6c
State Appropriation Per Funded Contact Hour[1]
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended	CH - State Appropriation (unrestricted)[2]	Academic Contact Hours	Technical Contact Hours	Continuing Education Contact Hours	Total Funded Contact Hours	Appropriation per Funded Contact Hour
2024*	N/A	N/A	N/A	N/A	N/A	N/A
2023	$ 51,200,312	14,427,408	3,742,339	148,573	18,318,320	2.80
2022	51,200,312	13,586,840	3,323,578	248,640	17,159,058	2.98
2021	52,933,963	14,686,392	3,301,655	192,137	18,180,184	2.91
2020	52,933,963	16,405,776	3,695,214	239,714	20,340,704	2.60
2019	52,031,745	15,912,216	3,503,216	340,512	19,755,944	2.63
2018	52,031,745	16,291,384	3,397,264	376,509	20,065,157	2.59
2017	52,680,089	16,073,080	3,655,173	384,757	20,113,010	2.62
2016	52,680,089	16,189,360	3,701,027	386,595	20,276,982	2.60
2015	56,125,968	15,932,152	4,008,405	510,549	20,451,106	2.74

[1]Contact hours (CH) for Academic, Technical and Continuing Education include the Fall, Spring and Summer semesters of the respective fiscal year.
[2]State Funded Contact Hour Appropriation as presented in Schedule 6a
*Funding model changed for FY24 with the passing of HB8 in 2023 by the 88th Texas Legislature. Previous funding elements are no longer applicable. Historical data will be phased out over next 10 years.

Source: CBM004 and CBM00C

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 6d
State Appropriation Per Student Success Point - Annualized
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended	SSP - State Appropriation (Unrestricted)[1]	3-Year Average Student Success Points[2]	Appropriation per Student Success Point
2024*	N/A	N/A	N/A
2023	$ 12,057,659	97,276	$ 123.95
2022	12,057,659	97,276	123.95
2021	9,160,109	90,453	101.27
2020	9,160,109	90,453	101.27
2019	7,194,360	83,871	85.78
2018	7,194,360	83,871	85.78
2017	6,653,202	77,101	86.29
2016	6,653,202	77,101	86.29
2015	6,814,491	73,621	92.56

[1]State Funded student success point appropriation as presented in Schedule 6a

[2]Source: THECB - Ten Pay Schedule

*Funding model changed for FY24 with the passing of HB8 in 2023 by the 88th Texas Legislature. Previous funding elements are no longer applicable. Historical data will be phased out over next 10 years.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 6e[1]
Performance Funding - Weighted Outcome Completions*
Last Fiscal Year[1]
(unaudited)

Outcome Completions by Funding Elements (weighted)	For the year ended August 31, 2024*
Associate Degree	11,049
Associate Degree (High Demand Field)	2,082
GAI Transfer w/ 15 SCH	7,386
GAI Co-enrollment w/ 15 SCH	20
Dual Credit 15 SCH	3,650
Certificate I or II (High Demand Field)	1,656
Certificate I or II	1,372
Occupational Skills Award (High Demand Field)	539
Occupational Skills Award	66
Bachelor's Degree (High Demand Field)	30
Advanced Technical Certificate (High Demand Field)	27
Advanced Technical Certificate	4
Total	27,881

*Funding model changed for FY24 with the passing of HB8 in 2023 by the 88th Texas Legislature. See table below for state appropriations under the previous funding model.

[1]Schedule is intended to display 10 years. Additional years will be added as they become available.

Source: THECB - Performance Summary document

Statistical Supplement 6e[2]
Student Success Points (SSP)
Last Ten Fiscal Years
(unaudited)

	For the years ended August 31,									
Success Point Elements[1]	2023*	2022	2021	2020	2019	2018	2017	2016	2015	2014
Math Readiness	N/A	3,263	2,907	3,712	2,934	3,143	2,837	2,742	2,006	2,039
Read Readiness	N/A	1,530	1,522	1,599	1,437	1,553	1,531	1,482	1,097	1,231
Write Readiness	N/A	934	1,229	637	1,028	1,137	1,298	1,253	981	1,111
Students Who Pass FCL Math Course	N/A	10,214	9,567	11,594	9,681	9,367	9,406	9,927	9,909	9,588
Students Who Pass FCL Read Course	N/A	5,464	5,437	5,721	5,237	5,435	5,570	5,305	5,361	5,584
Students Who Pass FCL Write Course	N/A	5,533	5,397	5,719	5,470	5,410	5,444	5,336	5,254	5,209
Students Who Complete 15 SCH	N/A	17,732	17,129	17,986	17,301	17,910	16,721	16,756	15,616	16,164
Students Who Complete 30 SCH	N/A	17,150	10,872	11,578	11,436	11,286	10,835	10,495	10,033	10,180
Student Transfers to a 4-Yr Inst	N/A	19,283	12,170	12,576	13,698	12,310	12,176	12,024	11,504	11,256
Degrees, CCCs, or Certs (Undup)	N/A	12,433	21,224	21,436	20,102	20,658	21,812	21,202	17,530	13,576
Degrees or Certs in Critical Fields	N/A	3,705	3,002	2,144	2,914	2,637	3,022	3,348	3,476	3,049
Annual Success Points - Total	N/A	97,241	90,455	94,702	91,238	90,846	90,652	89,870	82,767	78,987

[1]These are annual weighted SSP, not 3-year rolling averages.

*Funding model changed for FY24 with the passing of HB8 in 2023 by the 88th Texas Legislature. Previous funding elements are no longer applicable. Historical data will be phased out over next 10 years.

Source: THECB

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 7
Principal Taxpayers
Last Ten Fiscal Years
(Unaudited)

Taxable Assessed Value (TAV) ($000 omitted)

Taxpayer	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
HEB Grocery Company LP	$ 2,106,604	$ 1,977,862	$ 1,729,339	$ 1,610,697	$ 1,454,000	$ 1,432,683	$ 1,415,595	$ 1,355,150	$ 1,265,838	$ 1,119,370
Microsoft Corporation	1,763,453	1,788,565	1,742,381	1,410,698	1,218,175	906,691	763,981	587,517	438,070	273,326
Toyota Motor Mfg Texas Inc.	1,066,796	871,872	661,477	563,693	549,276	557,232	516,943	582,068	558,664	560,473
Methodist Healthcare Systems SA LTD LLP	819,123	790,983	762,910	795,870	822,952	779,753	714,781	666,134	616,182	573,090
Wal-Mart Stores, Inc.	668,646	654,026	639,272	656,287	700,443	750,514	687,965	679,929	614,127	552,930
VHS San Antonio Partners LP	517,130	503,049	497,176	495,947	521,593	536,674	509,095	520,866	514,599	501,719
Amazon Data Services Inc	476,768	-	-	-	-	-	-	-	-	-
USAA	389,421	358,298	355,010	370,431	368,267	332,200	390,986	409,527	361,960	313,438
RHP Property SA LLC	355,991	-	-	-	-	-	-	-	-	-
Frankel Family Trust	355,957	335,991	307,396	307,022	-	313,777	-	-	-	-
La Cantera Specialty Retail LTD Partnership	-	344,685	329,651	352,702	351,191	-	359,482	354,890	343,303	272,081
BREIT JWM San Antonio LP	-	292,945	-	-	-	-	-	-	-	-
Southwestern Bell Telephone	-	-	308,179	330,259	369,022	343,011	342,872	352,861	325,075	337,247
Halliburton Energy Services, Inc.	-	-	-	-	342,259	-	292,246	317,326	413,029	309,888
Well Services, a division of Schlumberger	-	-	-	-	-	355,025	-	-	-	-
SA Real Estate LLLP	-	-	-	-	-	-	-	-	-	-
Total	$ 8,519,889	$ 7,918,276	$ 7,332,791	$ 6,893,607	$ 6,697,178	$ 6,307,560	$ 5,993,946	$ 5,826,268	$ 5,450,847	$ 4,813,562
Total Taxable Assessed Value	$ 247,492,591	$ 224,282,769	$ 193,446,171	$ 183,317,713	$ 173,515,347	$ 162,464,184	$ 151,833,339	$ 142,113,259	$ 129,620,064	$ 114,754,869

% of Total Taxable Assessed Value (TAV)

Taxpayer	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
HEB Grocery Company LP	0.85%	0.88%	0.89%	0.88%	0.84%	0.88%	0.93%	0.95%	0.98%	0.98%
Microsoft Corporation	0.71%	0.80%	0.90%	0.77%	0.70%	0.56%	0.50%	0.41%	0.34%	0.24%
Toyota Motor Mfg Texas Inc.	0.43%	0.39%	0.34%	0.31%	0.32%	0.34%	0.34%	0.41%	0.43%	0.49%
Methodist Healthcare Systems SA LTD LLP	0.33%	0.35%	0.39%	0.43%	0.47%	0.48%	0.47%	0.47%	0.48%	0.50%
Wal-Mart Stores, Inc.	0.27%	0.29%	0.33%	0.36%	0.40%	0.46%	0.45%	0.48%	0.47%	0.48%
VHS San Antonio Partners LP	0.21%	0.22%	0.26%	0.27%	0.30%	0.33%	0.34%	0.37%	0.40%	0.44%
USAA	0.16%	0.16%	0.18%	0.20%	0.21%	0.20%	0.26%	0.29%	0.28%	0.27%
Frankel Family Trust	0.14%	0.15%	0.16%	0.17%	0.00%	0.19%	0.00%	0.00%	0.00%	0.00%
La Cantera Specialty Retail LTD Partnership	0.00%	0.15%	0.17%	0.19%	0.20%	0.00%	0.24%	0.25%	0.26%	0.24%
BREIT JWM San Antonio LP	0.00%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwestern Bell Telephone	0.00%	0.00%	0.16%	0.18%	0.21%	0.21%	0.23%	0.25%	0.25%	0.29%
Halliburton Energy Services, Inc.	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%	0.19%	0.22%	0.32%	0.27%
Well Services, a division of Schlumberger	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%
SA Real Estate LLLP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	3.43%	3.52%	3.78%	3.75%	3.85%	3.87%	3.95%	4.10%	4.21%	4.20%

Source: Bexar County Appraisal District
Total taxable assessed value is from most recent ARB approved certified supplement as of year-end.
Fiscal year corresponds to prior tax year and is shown net of exemptions and tax increment financings.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 8
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended Aug 31	Original Year Levy	Cumulative Levy Adjustments	Adjusted Tax Levy [1]	Collections Year of Original Levy	Collection Percentage Original Levy	Prior Collections of Prior Levies [2]	Current Year Collections of Prior Levies	Total Collections	Cumulative Collections of Adjusted Levy
2024	$ 344,263,311	$ 9,109,731	$ 353,373,042	$ 347,480,502	100.93%	$ -	$ -	$ 347,480,502	98.33%
2023	308,255,579	8,966,008	317,221,587	312,467,768	101.37%	-	-	312,467,768	98.50%
2022	274,877,046	(217,011)	274,660,035	270,971,862	98.58%	-	-	270,971,862	98.66%
2021	254,322,861	5,883,102	260,205,963	257,891,551	101.40%	-	758,266	258,649,816	99.40%
2020	250,822,929	(4,637,873)	246,185,056	244,600,809	97.52%	324,398	260,929	245,186,136	99.59%
2019	235,123,523	(4,149,449)	230,974,074	229,767,442	97.72%	228,699	256,835	230,252,975	99.69%
2018	220,999,630	(4,533,888)	216,465,742	215,596,460	97.56%	238,784	94,241	215,929,484	99.75%
2017	206,482,168	(3,633,061)	202,849,106	202,675,506	98.16%	(303,298)	52,905	202,425,113	99.79%
2016	189,391,239	(2,822,870)	186,568,370	185,543,626	97.97%	636,692	33,677	186,213,995	99.81%
2015	168,691,852	(2,432,888)	166,258,964	165,010,702	97.82%	918,063	26,459	165,955,224	99.82%

Source: Bexar County Tax Assessor-Collector

(1) As of August 31st of the current reporting year

(2) Represents cumulative collections of prior years not collected in the current year or the year of the tax levy (roll-forward balances from prior year)

All information is property tax levy only - does not include penalties and interest as reported in notes to the financial statements

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 9
Ratios of Outstanding Debt
Last Ten Fiscal Years
(Unaudited)

	For the Years Ended August 31, (in thousands*)									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Bonded Debt										
General obligation bonds	$ 560,228	$ 601,380	$ 572,059	$ 602,038	$ 392,684	$ 436,684	$ 474,683	$ 341,042	$ 363,361	$ 374,652
Tax notes	232,867	265,784	32,453	56,622	97,466	55,234	62,680	69,820	85,888	109,816
Net general bonded debt	$ 793,095	$ 867,164	$ 604,512	$ 658,660	$ 490,150	$ 491,918	$ 537,363	$ 410,862	$ 449,249	$ 484,468
Other Debt										
Revenue bonds	$ 55,194	$ 62,688	$ 69,841	$ 76,674	$ 85,167	$ 103,667	$ 109,802	$ 115,398	$ 64,894	$ 69,894
Notes payable	1,073	2,300	3,503	4,684	9,693	12,402	13,853	15,157	16,504	15,923
SBITA liabilities[4]	5,319	4,385	6,866	11,166	-	-	-	-	-	-
Total Outstanding Debt	$ 854,681	$ 936,537	$ 684,722	$ 751,184	$ 585,010	$ 607,987	$ 661,018	$ 541,417	$ 530,647	$ 570,285
Figures for Debt Ratios:										
Bexar County population[1]	2,115,167	2,097,689	2,068,234	2,038,779	2,006,193	1,997,417	1,979,294	1,952,946	1,918,444	1,890,984
Full-Time Student Equivalent (FTSE)[2]	36,272	33,283	31,060	33,147	36,714	35,415	34,724	34,953	35,771	35,586
Taxable assessed value (TAV)[3]	$ 247,492,591	$ 224,282,769	$ 193,446,171	$ 183,317,713	$ 173,515,347	$ 162,464,184	$151,833,339	$142,113,259	$129,620,064	$114,703,126
General Bonded Debt Ratios										
Per capita	$ 374.96	$ 413.39	$ 292.28	$ 323.07	$ 244.32	$ 246.28	$ 271.49	$ 210.38	$ 234.17	$ 256.20
Per FTSE	21,865	26,054	19,463	19,871	13,350	13,890	15,475	11,755	12,559	13,614
As a percentage of TAV	0.32%	0.39%	0.31%	0.36%	0.28%	0.30%	0.35%	0.29%	0.35%	0.42%
Total Outstanding Debt Ratios										
Per capita	$ 404.07	$ 446.46	$ 331.07	$ 368.45	$ 291.60	$ 304.39	$ 333.97	$ 277.23	$ 276.60	$ 301.58
Per FTSE	23,563	28,139	22,045	22,662	15,934	17,167	19,036	15,490	14,835	16,026
As a percentage of TAV	0.35%	0.42%	0.35%	0.41%	0.34%	0.37%	0.44%	0.38%	0.41%	0.50%

Notes/Sources:

*Except for figures for debt ratios

Bonds outstanding are adjusted by premium or discount.

[1]Population obtained from Texas Demographic Center (2012-2020). 2021-2024 population estimate obtained from World Population Review.

[2]FTSE obtained from THECB (funded only) and is calculated using Semester Credit hours divided by 30 plus non-semester (continuing education) hours divided by 900.

[3]TAV obtained from most recent ARB Approved Certified Supplement (Bexar Appraisal District) and is shown net of exemptions and tax increment financings.

[4]Subscription-based IT arrangement (SBITA) liabilities added in fiscal year 2021 as a result of the retrospective implementation of GASB Statement No. 96.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 10
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)
(dollars in thousands)

General Obligation Bonds

For the Year Ended August 31,	Net Taxable Assessed Value[1]	Elected Tax Levy Limit for Debt Service	Less: Funds Restricted for Repayment of General Obligation Bonds	Total Net General Obligation Debt	Current Year Debt Service Requirements	Excess of Elected Limit for Debt Service over Current Requirements	Net Current Requirements[2] as a % of Elected Limit
2024	$ 247,492,591	$ 352,033	$ 6,661	$ 345,372	$ 44,630	$ 300,742	10.79%
2023	224,282,769	319,020	7,182	311,838	42,717	269,121	11.14%
2022	193,446,171	275,158	17,273	257,885	41,461	216,424	8.79%
2021	183,317,713	260,751	6,375	254,376	30,149	224,227	9.12%
2020	173,515,347	246,808	9,823	236,985	30,773	206,212	8.49%
2019	162,464,184	231,089	9,595	221,494	54,828	166,666	19.57%
2018	151,833,339	215,968	8,032	207,936	28,857	179,079	9.64%
2017	142,113,259	202,142	2,058	200,084	37,250	162,834	17.41%
2016	129,620,064	186,134	9,245	176,889	25,000	151,889	8.46%
2015	114,754,869	167,083	6,444	160,639	26,920	133,719	12.25%

Note: By local referendum held on September 30, 1952, the District is limited to a total tax rate not to exceed $0.25 per $100 taxable assessed valuation for maintenance and operation and debt service purposes. This tax rate is lower than the $1.00 per $100 taxable assessed valuation limitation (of which a maximum of $0.50 may be utilized for debt service purposes) on ad valorem tax rates for community college districts imposed by Texas Education Code Section 130.122, as amended.

[1]Net Taxable Assessed Value obtained from most recent Supplement to the Certified Total (ARB Approved 2020 Supplement 226) and is shown net of exemptions and tax increment financings.

[2]Current year debt service requirements net of funds restricted for repayment of General Obligation bonds.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 11
Pledged Revenue Coverage
Last Ten Fiscal Years
(Unaudited)
(dollars in thousands)

Revenue Bonds

	Pledged Revenues ($000 omitted)				Debt Service Requirements ($000 omitted)			
Fiscal Year Ended August 31,	Tuition	Investment Income	Other Income	Total	Principal	Interest	Total	Coverage Ratio
2024	$ 22,838	$ 14,894	$ 6,107	43,839	$ 7,055	$ 2,356	$ 9,411	4.66
2023	22,312	7,927	5,148	35,387	6,715	2,679	9,394	3.77
2022	21,278	1,280	5,528	28,086	6,395	2,984	9,379	2.99
2021	22,018	914	4,751	27,683	8,000	3,302	11,302	2.45
2020	23,933	3,239	5,419	32,591	5,880	3,792	9,672	3.37
2019	24,187	4,598	6,256	35,041	5,685	4,120	9,805	3.57
2018	24,808	2,645	6,453	33,906	5,145	4,717	9,862	3.44
2017	25,358	1,602	6,137	33,097	4,780	2,288	7,068	4.68
2016	24,693	974	6,292	31,959	4,720	2,356	7,076	4.52
2015	25,486	639	6,147	32,272	4,655	2,409	7,064	4.57

Note: During the 2003 Texas Legislative Session, the Texas Legislature enacted H.B. 1621 which, in part, amended Section 130.123 (e) of the Texas Education Code to permit the District to increase the pledge of its Tuition Fee portion of the Pledged Revenues from an amount not to exceed $15.00 per student for each regular semester and $7.50 per student for each summer term, to an amount not to exceed 25 percent of the tuition charges collected from each enrolled student for each semester or term.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 12
Demographics and Economic Statistics – Taxing District
Last Ten Fiscal Years
(Unaudited)

Calendar Year	District Population	District Personal Income (Thousands of Dollars)	District Personal Income Per Capita	District Annual Unemployment Rate
2023	2,087,679 *	$ 119,198,013 *	$ 57,096 *	3.7%
2022	2,059,530	108,297,179	52,583	3.6%
2021	2,028,236	105,022,781	51,780	4.8%
2020	2,009,324	95,829,678	47,692	7.9%
2019	2,003,554	91,473,170	45,655	3.2%
2018	1,986,049	85,782,196	43,192	3.2%
2017	1,958,578	85,782,196	43,798	3.5%
2016	1,928,680	84,122,309	43,617	3.7%
2015	1,897,753	81,038,194	42,702	3.8%
2014	1,855,866	75,825,317	40,857	4.7%

Sources: Bureau of Economic Analysis, Bureau of Labor Statistics, and The County Information Program (2018-23)
Bureau of Economic Analysis, US Department of Commerce and Bureau of Labor Statistics (2016-2017)
Texas Workforce Commission, LMI Tracer, Data Link, US Census Bureau State and County Facts (2010-2015)
*Current year data available at time of publication and subject to update in subsequent year.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 13
Principal Employers
Last Ten Fiscal Years
(Unaudited)

	2024 (1)		2023 (2)		2022 (3)		2021 (4)		2020 (5)		2019 (6)		2018 (7)		2017 (8)		2016 (9)		2015 (10)	
Principal Employers	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment	Number of Employees	% of Total Employment
Joint Base San Antonio	82,639	7.4%	74,289	6.7%	81,034	7.3%	80,000	7.2%	74,289	6.8%	86,497	8.5%	86,497	8.0%	89,661	8.5%	88,760	8.5%	88,760	8.2%
H.E.B. Grocery Company	27,090	2.4%	29,140	2.6%	27,487	2.5%	27,487	2.5%	21,302	2.0%	25,241	2.5%	22,053	2.1%	23,418	2.2%	18,715	1.8%	18,715	1.7%
USAA	19,000	1.7%	19,000	1.7%	18,690	1.7%	18,690	1.7%	19,217	1.8%	19,660	1.9%	18,305	1.7%	18,305	1.7%	17,163	1.6%	17,000	1.6%
Walmart/Sam's Club	13,750	1.2%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
City of San Antonio	12,846	1.2%	12,334	1.1%	11,042	1.0%	11,042	1.0%	11,903	1.1%	11,787	1.2%	11,462	1.1%	11,462	1.1%	11,922	1.1%	11,922	1.1%
Northside Independent School District	13,191	1.2%	12,605	1.1%	13,498	1.2%	13,498	1.2%	14,117	1.3%	14,023	1.4%	13,996	1.3%	13,977	1.3%	13,969	1.3%	13,161	1.2%
Methodist Healthcare System	12,000	1.1%	9,761	0.9%	9,761	0.9%	9,761	0.9%	10,393	1.0%	9,851	1.0%	9,851	0.9%	9,620	0.9%	9,209	0.9%	9,141	0.8%
University Health Sytem	11,125	1.0%	9,682	0.9%	9,542	0.9%	9,542	0.9%	9,372	0.9%	9,213	0.9%	9,292	0.9%	9,292	0.9%	8,960	0.9%	8,600	0.8%
Northeast Independent School District	8,069	0.7%	8,152	0.7%	8,600	0.8%	8,386	0.8%	9,001	0.8%	8,947	0.9%	8,798	0.8%	8,570	0.8%	8,176	0.8%	7,708	0.7%
San Antonio Independent School District	7,500	0.7%	7,315	0.7%	7,410	0.7%	7,410	0.7%	7,451	0.7%	7,358	0.7%	7,703	0.7%	7,375	0.7%	7,334	0.7%	7,382	0.7%
Total Employment - (Principal employers)	207,210	18.6%	182,278	16.4%	187,064	17.0%	185,816	16.9%	177,045	16.2%	192,577	18.8%	187,957	17.5%	191,680	18.1%	184,208	17.7%	182,389	16.8%
Total Employment - (All employers)	1,154,900	100.0%	1,154,900	100.0%	1,111,200	100.0%	1,092,200	100.0%	1,023,500	100.0%	1,075,500	100.0%	1,058,300	100.0%	1,041,300	100.0%	1,086,301	100.0%	1,099,430	100.0%

(1) Source: Bexar County ACFR, City of San Antonio, Texas, Northside ISD, and Northeast ISD respective websites

(2) Source: Bexar County ACFR, City of San Antonio, Texas, Northside ISD, and Northeast ISD respective websites

(3) Source: San Antonio Business Journal Book of Lists, Bexar County ACFR, City of San Antonio, Texas; Northside ISD, Northeast ISD and San Antonio ISD respective websites

(4) Source: San Antonio Economic Development Division, City of San Antonio, Texas; Northside ISD, Northeast ISD and San Antonio ISD respective websites

(5) Source: San Antonio Economic Development Foundation Website 08/2019 http://www.sanantonioedf.com/why-san-antonio/data/; Northside ISD, Northeast ISD and San Antonio ISD respective websites

(6) Source: San Antonio Economic Development Foundation Website 05/2018 http://www.sanantonioedf.com/why-san-antonio/data/; Northside ISD, Northeast ISD and San Antonio ISD respective websites

(7) Source: San Antonio Economic Development Foundation Website 05/2017 http://www.sanantonioedf.com/why-san-antonio/data/

(8) Source: San Antonio Economic Development Foundation Website 09/2016 http://www.sanantonioedf.com/business-profile/major-employers

(9) Source: San Antonio Economic Development Foundation Website 05/2015 http://www.sanantonioedf.com/business-profile/major-employers

(10) Source: San Antonio Economic Development Foundation Website 9/12/2014 http://www.sanantonioedf.com/business-profile/major-employers

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 14
Faculty, Staff and Administrators Statistics
Last Ten Fiscal Years
(Unaudited)

		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Faculty*											
	Full-time	993	795	803	791	812	928	894	895	962	928
	Part-time	2,133	2,177	2,281	1,934	1,948	2,509	2,118	1,924	1,772	1,556
	Total	3,126	2,972	3,084	2,725	2,760	3,437	3,012	2,819	2,734	2,484
Percent											
	Full-time	31.77%	26.75%	26.04%	29.03%	29.42%	27.00%	29.68%	31.75%	35.19%	37.36%
	Part-time	68.23%	73.25%	73.96%	70.97%	70.58%	73.00%	70.32%	68.25%	64.81%	62.64%
Staff and Administrators*											
	Full-time	2,056	1,767	1,812	1,846	1,839	1,770	1,773	1,725	1,808	1,715
	Part-time	1,629	1,466	1,470	1,712	1,407	1,810	1,442	1,330	1,682	1,437
	Total	3,685	3,233	3,282	3,558	3,246	3,580	3,215	3,055	3,490	3,152
Percent											
	Full-time	55.79%	54.66%	55.21%	51.88%	56.65%	49.44%	55.15%	56.46%	51.81%	54.41%
	Part-time	44.21%	45.34%	44.79%	48.12%	43.35%	50.56%	44.85%	43.54%	48.19%	45.59%
FTSE**		36,272	33,283	31,060	33,147	36,714	35,415	34,724	34,953	35,771	35,586
FTSE per full-time faculty		36.5	41.9	38.7	41.9	45.2	38.2	38.8	39.1	37.2	38.3
FTSE per full-time staff member		17.6	18.8	17.1	18.0	20.0	20.0	19.6	20.3	19.8	20.7
Average annual full-time faculty salary		$ 66,771	$ 77,660	$ 72,041	$ 73,058	$ 70,343	$ 59,931	$ 62,121	$ 61,155	$ 51,316	$ 52,370

Faculty - FT (full-time) faculty teaching 12 or more semester hours
Faculty - PT (part-time) faculty teaching less than 12 semester hours

*Faculty/Staff Headcount - Prepared by Human Resources Department
**FTSE (full-time student equivalent) is defined as semester credit hours divided by 30 plus non-semester (continuing education) credit hours divided by 900.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 15
Enrollment Details
Last Ten Fiscal Years
(Unaudited)

	Fall 2023		Fall 2022		Fall 2021		Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016		Fall 2015		Fall 2014	
Student Classification	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
00 - 30 hours	37,416	66.3%	33,840	64.4%	31,061	61.9%	33,761	61.9%	35,938	63.0%	32,360	61.7%	31,999	60.9%	31,071	60.5%	30,512	59.1%	28,592	57.3%
31 - 60 hours	13,882	24.6%	13,703	26.1%	13,951	27.8%	15,318	28.1%	15,265	26.8%	14,383	27.4%	14,627	27.8%	14,381	28.0%	14,704	28.5%	14,543	29.2%
Unclassified	2,236	4.0%	2,301	4.4%	2,707	5.4%	3,295	6.0%	2,845	5.0%	2,988	5.7%	3,051	5.8%	3,334	6.5%	3,898	7.5%	4,275	8.6%
> 60 hours*	2,862	5.1%	2,678	5.1%	2,482	4.9%	2,196	4.0%	2,994	5.2%	2,737	5.2%	2,913	5.5%	2,563	5.0%	2,519	4.9%	2,478	5.0%
Total	56,396	100.0%	52,522	100.0%	50,201	100.0%	54,570	100.0%	57,042	100.0%	52,468	100.0%	52,590	100.0%	51,349	100.0%	51,633	100.0%	49,888	100.0%

Source: THECB Prep Online

	Fall 2023		Fall 2022		Fall 2021		Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016		Fall 2015		Fall 2014	
Semester Hour Load	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than 3 semester hours	396	0.7%	402	0.8%	271	0.5%	264	0.5%	289	0.5%	552	1.1%	674	1.3%	853	1.7%	1,614	3.1%	1,101	2.2%
3 - 5 semester hours	12,179	21.6%	11,409	21.7%	10,901	21.7%	12,176	22.3%	12,215	21.4%	12,018	22.9%	11,536	21.9%	11,032	21.5%	10,948	21.2%	10,416	20.9%
6 - 8 semester hours	13,733	24.4%	13,417	25.5%	13,742	27.4%	14,934	27.4%	14,706	25.8%	14,064	26.8%	14,489	27.6%	15,367	29.9%	15,196	29.4%	14,215	28.5%
9 - 11 semester hours	10,526	18.7%	9,880	18.8%	9,438	18.8%	9,817	18.0%	10,075	17.7%	10,905	20.8%	11,055	21.0%	9,856	19.2%	9,611	18.6%	9,345	18.7%
12 - 14 semester hours	16,489	29.2%	14,746	28.1%	13,437	26.8%	14,804	27.1%	17,015	29.8%	13,086	24.9%	12,847	24.4%	12,195	23.7%	12,164	23.6%	12,787	25.6%
15 - 17 semester hours	2,679	4.8%	2,339	4.5%	2,105	4.2%	2,274	4.2%	2,405	4.2%	1,723	3.3%	1,846	3.5%	1,871	3.6%	1,952	3.8%	1,850	3.7%
18 and over semester hours	394	0.7%	329	0.6%	307	0.6%	301	0.6%	337	0.6%	120	0.2%	143	0.3%	175	0.3%	148	0.3%	174	0.3%
Total	56,396	100.0%	52,522	100.0%	50,201	100.0%	54,570	100.0%	57,042	100.0%	52,468	100.0%	52,590	100.0%	51,349	100.0%	51,633	100.0%	49,888	100.0%
Average course load	8.7 hrs		8.6 hrs		8.5 hrs		8.4 hrs		8.7 hrs		8.3 hrs		8.3 hrs		8.1 hrs		8.0 hrs		8.2 hrs	

Source: CBM001

	Fall 2023		Fall 2022		Fall 2021		Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016		Fall 2015		Fall 2014	
Tuition Status	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Texas resident - In District	44,273	78.5%	41,259	78.6%	39,147	78.0%	43,308	79.4%	45,260	79.3%	41,498	79.1%	41,009	78.0%	40,446	78.8%	41,425	80.2%	39,929	80.0%
Texas resident - Out of District	7,709	13.7%	7,461	14.2%	7,293	14.5%	7,471	13.7%	7,671	13.4%	7,179	13.7%	7,222	13.7%	6,949	13.5%	6,825	13.2%	6,536	13.1%
Non-resident tuition	2,435	4.3%	1,972	3.8%	2,057	4.1%	1,860	3.4%	1,487	2.6%	1,432	2.7%	1,916	3.7%	1,587	3.1%	1,292	2.5%	1,242	2.5%
Tuition exemption	1,190	2.1%	1,070	2.0%	1,037	2.1%	1,263	2.3%	1,734	3.0%	1,497	2.9%	1,490	2.8%	1,435	2.8%	1,165	2.3%	1,337	2.7%
Foreign	789	1.4%	760	1.4%	667	1.3%	668	1.2%	890	1.6%	862	1.6%	953	1.8%	932	1.8%	926	1.8%	844	1.7%
Total	56,396	100.0%	52,522	100.0%	50,201	100.0%	54,570	100.0%	57,042	100.0%	52,468	100.0%	52,590	100.0%	51,349	100.0%	51,633	100.0%	49,888	100%

Source: CBM001

*Includes students w/60 or more hours who have obtained an Associate's or Bachelor's Degree.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 16
Student Profile
Last Ten Fiscal Years
(Unaudited)

	Fall 2023		Fall 2022		Fall 2021		Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016		Fall 2015		Fall 2014	
Gender	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Female	32,413	58%	31,045	59%	30,387	61%	33,103	61%	33,206	58%	30,413	58%	30,063	57%	29,147	57%	29,433	57%	28,342	57%
Male	23,692	42%	21,477	41%	19,814	39%	21,467	39%	23,836	42%	22,055	42%	22,527	43%	22,202	43%	22,200	43%	21,546	43%
Total	56,105	100%	52,522	100%	50,201	100%	54,570	100%	57,042	100%	52,468	100%	52,590	100%	51,349	100%	51,633	100%	49,888	100%

	Fall 2023		Fall 2022		Fall 2021		Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016		Fall 2015		Fall 2014	
Ethnic Origin	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Multi-Racial	823	1%	780	1%	815	2%	931	2%	995	2%	857	2%	840	2%	-	0%	-	0%	-	0%
White	9,612	17%	9,382	18%	9,790	20%	11,310	21%	12,142	21%	11,688	22%	12,405	24%	12,518	24%	12,889	25%	13,507	27%
Hispanic	38,177	68%	35,520	68%	33,413	67%	35,319	65%	36,549	64%	33,379	64%	33,089	63%	32,187	63%	31,980	62%	29,180	58%
African-American	4,693	8%	4,440	8%	4,207	8%	4,619	8%	4,874	9%	4,279	8%	4,145	8%	3,856	8%	3,935	8%	3,825	8%
Asian	1,555	3%	1,442	3%	1,317	3%	1,445	3%	1,496	3%	1,405	3%	1,381	3%	1,348	3%	1,382	3%	1,388	3%
Foreign	127	0%	91	0%	87	0%	102	0%	128	0%	161	0%	179	0%	275	1%	331	1%	249	0%
Native American	102	0%	89	0%	106	0%	127	0%	145	0%	111	0%	141	0%	-	0%	-	0%	-	0%
Native Hawaiian/Other Pacific Islander	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Ethnic Origin/Race unknown	1,020	2%	778	1%	466	1%	717	1%	713	1%	588	1%	410	1%	1,165	2%	1,116	2%	1,739	3%
Total	56,109	100%	52,522	100%	50,201	100%	54,570	100%	57,042	100%	52,468	100%	52,590	100%	51,349	100%	51,633	100%	49,888	100%

	Fall 2023		Fall 2022		Fall 2021		Fall 2020		Fall 2019		Fall 2018		Fall 2017		Fall 2016		Fall 2015		Fall 2014	
Age	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 18	14,223	25%	12,724	24%	12,112	24%	13,979	26%	13,204	23%	12,803	24%	12,387	24%	11,725	23%	10,343	20%	8,613	17%
18-21	23,048	41%	21,164	40%	19,248	38%	20,583	38%	22,791	40%	20,386	39%	20,402	39%	19,873	39%	20,560	40%	20,067	40%
22-24	6,206	11%	5,812	11%	5,611	11%	6,117	11%	6,683	12%	6,147	12%	6,528	12%	6,628	13%	6,758	13%	6,724	13%
25-35	8,398	15%	8,467	16%	8,930	18%	9,530	17%	9,699	17%	9,001	17%	9,242	18%	9,014	18%	5,885	11%	9,653	19%
36-50	3,705	7%	3,624	7%	3,578	7%	3,671	7%	3,883	7%	3,423	7%	3,302	6%	3,344	7%	3,164	6%	3,943	8%
51 and over	816	1%	731	1%	722	1%	690	1%	782	1%	708	1%	729	1%	765	1%	4,923	10%	888	2%
Total	56,396	100%	52,522	100%	50,201	100%	54,570	100%	57,042	100%	52,468	100%	52,590	100%	51,349	100%	51,633	100%	49,888	100%
Average age	22.3		22.5		22.7		22.5		22.6		22.5		22.6		22.7		23.1		23.6	

Source: CBM001 and THECB Prep Online.

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 17
Transfer Students to Senior Institutions
Fall 2023 Students
(Unaudited)

	Institutions Attended, Fall 2023	Academic	Technical	Total	% Students
1	The University of Texas at San Antonio	4,728	286	5,014	42.3%
2	Texas A&M University - San Antonio	1,782	254	2,036	17.2%
3	Texas State University	1,165	69	1,234	10.4%
4	Texas A&M University	813	61	874	7.4%
5	The University of Texas at Austin	513	21	534	4.5%
6	Texas Tech University	389	35	424	3.6%
7	The University of Texas Health Science Center at San Antonio	254	24	278	2.3%
8	Texas A&M University - Corpus Christi	161	14	175	1.5%
9	The University of Texas at Arlington	114	40	154	1.3%
10	University of Houston	135	7	142	1.2%
11	University of North Texas	104	20	124	1.0%
12	Angelo State University	109	8	117	1.0%
13	Sam Houston State University	62	8	70	0.6%
14	Tarleton State University	61	5	66	0.6%
15	The University of Texas Permian Basin	53	10	63	0.5%
16	The University of Texas at Dallas	53	4	57	0.5%
17	Texas A&M University - Kingsville	48	8	56	0.5%
18	Texas Tech University Health Sciences Center	33	4	37	0.3%
19	Texas A&M University at Galveston	34	1	35	0.3%
20	Prairie View A&M University	30	-	30	0.3%
21	Texas A&M University - Central Texas	20	9	29	0.2%
22	Stephen F. Austin State University	27	1	28	0.2%
23	The University of Texas at El Paso	26	1	27	0.2%
24	The University of Texas - Rio Grande Valley	20	5	25	0.2%
25	Lamar University	16	8	24	0.2%
26	Texas A&M University System Health Science Center	21	2	23	0.2%
27	Texas Southern University	22	1	23	0.2%
28	University of Houston - Downtown	17	5	22	0.2%
29	Texas A&M University - Commerce	15	6	21	0.2%
30	Texas Woman's University	16	-	16	0.1%
31	The University of Texas at Tyler	14	2	16	0.1%
32	University of Houston - Victoria	11	5	16	0.1%
33	Sul Ross State University	10	3	13	0.1%
34	Texas A&M International University	11	1	12	0.1%
35	The University of Texas Medical Branch at Galveston	8	1	9	0.1%
36	University of Houston - Clear Lake	8	-	8	0.1%
37	West Texas A&M University	5	1	6	0.1%
38	Midwestern State University	4	1	5	0.0%
39	The University of Texas Health Science Center at Houston	3	1	4	0.0%
40	University of North Texas at Dallas	-	4	4	0.0%
41	Sul Ross State University - Rio Grande College	2	1	3	0.0%
42	University of North Texas Health Science Center	3	-	3	0.0%
43	Texas A&M University - Texarkana	2	-	2	0.0%
44	Sam Houston State University Medical School	1	-	1	0.0%
45	The University of Texas-Rio Grande Valley - Medical School	1	-	1	0.0%
	Total	**10,924**	**937**	**11,861**	**100.0%**

Source: THECB Report ASALFS Students Pursuing Additional Education by Institution, includes only public senior colleges in Texas - Fall 2023

ALAMO COMMUNITY COLLEGE DISTRICT

Statistical Supplement 18
Capital Asset Information
Last Ten Fiscal Years
(Unaudited)
(square footage in thousands)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Academic building equivalent (teaching spaces only)	59.3	58.9	54.7	51.8	49.6	49.6	51.6	51.5	54.1	54.0
Square footage	2,724.0	2,720.0	2,467.0	2,296.0	2,190.0	2,190.0	2,198.0	2,193.0	2,213.0	2,213.0
Library building equivalent	2.5	2.5	2.5	2.5	2.4	2.4	2.4	2.4	2.4	2.4
Square footage	281.0	281.0	281.0	281.0	281.0	278.0	278.0	278.0	278.0	278.0
Dining facilities	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Square footage	64.0	64.0	64.0	64.0	63.0	63.0	63.0	63.0	63.0	63.0
Student support and office space building equivalent	38.8	37.1	37.3	37.2	35.6	43.2	42.2	42.3	41.7	41.7
Colleges - square footage	1,143.1	1,132.0	1,139.0	1,137.0	1,074.0	1,068.0	1,068.0	1,066.0	1,037.0	1,037.0
District support operations - square footage	180.0	180.0	180.0	180.0	180.0	282.0	102.0	102.0	102.0	102.0
Plant facilities	18.1	18.1	18.1	18.1	18.1	18.4	18.4	18.4	18.4	18.4
Square footage	97.0	97.0	97.0	97.0	97.0	98.0	98.0	98.0	98.0	98.0
Parking garages	4.0	4.0	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0
Square footage	1,064.0	1,064.0	1,064.0	1,064.0	1,064.0	1,064.0	974.0	974.0	974.0	974.0
Portable buildings	63.0	63.0	63.0	63.0	63.0	63.0	65.0	65.0	65.0	65.0
Square footage	101.0	101.0	101.0	101.0	101.0	101.0	104.0	104.0	104.0	104.0
Athletic facilities - building equivalent	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8
Square footage	245.0	245.0	245.0	245.0	245.0	245.0	245.0	245.0	245.0	245.0
Fitness centers	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Tennis courts	10.0	10.0	10.0	10.0	10.0	10.0	18.0	18.0	18.0	18.0
Swimming pools	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Soccer fields	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness trails	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Putting green	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Rock climbing wall	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Ropes course	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
University Center	-	-	-	-	-	0.9	0.9	0.9	0.9	0.9
Square footage	-	-	-	-	-	72.8	72.8	72.8	72.8	72.8
Leased space	6.0	6.0	6.0	6.0	7.0	8.0	8.0	9.0	9.7	9.7
Square footage	179.0	179.0	179.0	179.0	194.0	201.0	201.0	159.0	124.0	124.0
Total Count	**198.1**	**196.1**	**192.1**	**189.1**	**186.2**	**196.0**	**198.0**	**199.0**	**201.7**	**201.6**
Total square footage (in thousands)	**6,078.1**	**6,063.0**	**5,817.0**	**5,644.0**	**5,489.0**	**5,662.8**	**5,403.8**	**5,353.8**	**5,310.8**	**5,310.8**
Transportation										
Cars	47.0	47.0	47.0	49.0	42.0	40.0	48.0	47.0	49.0	50.0
Trucks/vans	60.0	61.0	61.0	61.0	69.0	85.0	101.0	85.0	93.0	79.0
Fire trucks & ambulance	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-
Buses	2.0	2.0	2.0	2.0	4.0	4.0	4.0	3.0	3.0	3.0
Electric cars	1.0	1.0	1.0	1.0	2.0	1.0	2.0	2.0	2.0	7.0
Electric vehicle charging stations	10.0	10.0	10.0	10.0	14.0	20.0	16.0	16.0	16.0	16.0
ADA parking spots	499.0	499.0	509.0	509.0	509.0	628.0	608.0	582.0	582.0	529.0
Non ADA parking spots	15,445.0	15,445.0	15,762.0	15,762.0	14,956.0	16,923.0	16,479.0	16,395.0	16,241.0	15,696.0

Source: Alamo Colleges Facilities Department


ALAMO
COLLEGES
DISTRICT

Other Information – By Location
(Unaudited)

ALAMO COMMUNITY COLLEGE DISTRICT
San Antonio, Texas
Schedule of Operating Revenues by Location
For the Year Ended August 31, 2024
(Unaudited)

	DIST SVCS	SAC	SPC	PAC	NVC	NLC	TOTAL
OPERATING REVENUES:							
Tuition							
State-funded courses							
In-District resident tuition	$ -	$ 32,360,675	$ 20,796,165	$ 15,862,876	$ 28,245,049	$ 9,480,190	$ 106,744,955
Out-of-District resident tuition	-	4,336,765	5,469,701	3,630,484	3,223,147	7,551,079	24,211,176
Non-resident tuition	-	3,896,263	2,365,138	1,781,530	3,209,489	1,653,022	12,905,442
TPEG - credit set aside	-	2,067,350	1,213,917	894,147	1,691,844	767,519	6,634,777
State-funded continuing education	2,023,541	-	136,650	-	-	-	2,160,191
TPEG - non-credit set aside	129,162	-	8,722	-	-	-	137,884
Non-State-funded continuing education	1,160,354	-	251,719	20,360	-	-	1,432,433
Total tuition	3,313,057	42,661,053	30,242,012	22,189,397	36,369,529	19,451,810	154,226,858
Fees							
Student activity fees	-	823,683	491,097	359,711	694,008	275,615	2,644,114
Processing fees	642,300	-	-	-	-	-	642,300
Testing fees	9,981	53,567	27,699	123,943	23,708	21,036	259,934
Other fees	206,739	16,146	14,437	2,583	2,518	928	243,351
Total fees	859,020	893,396	533,233	486,237	720,234	297,579	3,789,699
Total tuition and fees	4,172,077	43,554,449	30,775,245	22,675,634	37,089,763	19,749,389	158,016,557
Allowances and discounts							
Institutional allowances and scholarships	(2,620,281)	(3,256,697)	(853,272)	(1,083,860)	(2,211,578)	(1,086,322)	(11,112,010)
Remissions and exemptions - state	-	(2,085,332)	(1,344,633)	(917,238)	(1,164,487)	(776,336)	(6,288,026)
Remissions and exemptions - local - dual credit	-	(3,813,870)	(6,126,369)	(6,247,045)	(7,029,688)	(5,875,138)	(29,092,110)
Federal grants to students	(108,053)	(15,958,277)	(7,952,343)	(7,274,730)	(10,242,272)	(4,864,521)	(46,400,196)
TPEG awards	-	(1,027,701)	(510,196)	(458,397)	(659,901)	(313,417)	(2,969,612)
State grants to students	(72,082)	(1,668,746)	(786,488)	(689,645)	(992,801)	(490,283)	(4,700,045)
Other local awards	(4,354,903)	(32,586)	-	-	-	(24,324)	(4,411,813)
Total allowances and discounts	(7,155,319)	(27,843,209)	(17,573,301)	(16,670,915)	(22,300,727)	(13,430,341)	(104,973,812)
Total net tuition and fees	(2,983,242)	15,711,240	13,201,944	6,004,719	14,789,036	6,319,048	53,042,745
Other operating revenues							
Federal grants and contracts	1,581,166	5,119,756	8,503,121	4,957,944	2,241,385	386,592	22,789,964
State grants and contracts	567,296	701,807	237,981	95,639	30,338	73,137	1,706,198
Local grants and contracts	12,889,350	200,710	-	139,674	-	-	13,229,734
Non-governmental grants and contracts	1,436,929	287,308	82,446	299,979	46,638	42,715	2,196,015
Other operating revenues	3,057,910	1,026,957	536,385	1,364,506	271,245	411,530	6,668,533
Total other operating revenues	19,532,651	7,336,538	9,359,933	6,857,742	2,589,606	913,974	46,590,444
Sales and services of auxiliary enterprises							
Bookstore commission	-	5,954	12,686	8,619	4,462	2,014	33,735
Palo Alto College natatorium	-	-	-	84,327	-	-	84,327
Day care centers	-	338,126	252,968	20,087	-	-	611,181
Vending machines and copiers	5,191	20,663	25,555	19,154	19,627	6,950	97,140
Campus access fees and fines	(223,867)	791,437	365,850	287,223	600,649	267,825	2,089,117
Auxiliary-restricted	-	(190,903)	(95,953)	(2,492)	-	-	(289,348)
Other	39,752	227,272	15,261	48,927	4,950	1,082	337,244
Total sales and services of auxiliary enterprises	(178,924)	1,192,549	576,367	465,845	629,688	277,871	2,963,396
Total operating revenues	$ 16,370,485	$ 24,240,327	$ 23,138,244	$ 13,328,306	$ 18,008,330	$ 7,510,893	$ 102,596,585

ALAMO COMMUNITY COLLEGE DISTRICT
San Antonio, Texas
Schedule of Operating Expenses by Location
For the Year Ended August 31, 2024
(Unaudited)

	DIST SVCS	SAC	SPC	PAC	NVC	NLC	TOTAL
Educational activities							
Instruction	$ 4,019,464	$ 58,201,282	$ 48,571,537	$ 27,959,719	$ 38,403,190	$ 15,531,327	$ 192,686,519
Public service	26,263	1,727,114	46,306	93,485	254,986	198	2,148,352
Academic support	4,965,340	7,106,897	7,578,527	3,055,386	10,256,102	5,028,767	37,991,019
Student services	25,212,377	18,014,444	9,645,157	12,438,947	12,119,377	7,593,415	85,023,717
Institutional support	71,881,641	12,018,343	15,830,930	8,511,695	8,995,942	4,890,065	122,128,616
Operation and maintenance of plant	27,970,000	7,692,395	14,539,371	4,768,554	4,036,630	3,720,964	62,727,914
Scholarships and fellowships	4,243,795	29,262,192	15,404,537	14,625,244	21,061,998	8,007,177	92,604,943
Total educational activities	138,318,880	134,022,667	111,616,365	71,453,030	95,128,225	44,771,913	595,311,080
Auxiliary enterprises	(9,920)	142,172	338,410	533,728	339	-	1,004,729
Depreciation expense - buildings	3,466,029	9,194,550	12,365,456	6,157,998	5,682,935	4,552,396	41,419,364
Depreciation expense - equipment	3,688,682	959,672	4,110,111	1,230,074	125,928	591,913	10,706,380
Total operating expenses	$ 145,463,671	$ 144,319,061	$ 128,430,342	$ 79,374,830	$ 100,937,427	$ 49,916,222	$ 648,441,553

ALAMO COMMUNITY COLLEGE DISTRICT
San Antonio, Texas
Schedule of Non-Operating Revenues and Expenses by Location
For the Year Ended August 31, 2024
(Unaudited)

	DIST SVCS	SAC	SPC	PAC	NVC	NLC	TOTAL
NON-OPERATING REVENUES:							
State appropriations							
Education and general state support	$ -	$ 26,512,902	$ 17,902,572	$ 13,799,843	$ 24,411,959	$ 6,563,782	$ 89,191,058
State group insurance	(5,525,061)	3,502,340	2,805,425	1,850,778	2,325,358	1,354,302	6,313,142
State retirement match	7,285,628	1,455,620	1,002,531	1,555,456	1,518,294	1,096,204	13,913,733
Ad valorem taxes							
Taxes for maintenance and operations	101,631,051	44,861,746	43,405,560	24,689,716	23,021,363	17,204,673	254,814,109
Taxes for maintenance notes	16,138,080	7,123,634	6,892,405	3,920,501	3,655,582	2,731,944	40,462,146
Taxes for debt service	22,981,390	10,144,392	9,815,111	5,582,979	5,205,721	3,890,418	57,620,011
Federal revenue, non-operating	-	40,973,550	34,926,172	20,257,830	32,064,781	11,745,841	139,968,174
State revenue, non-operating	-	5,151,803	2,129,860	1,985,910	2,989,349	1,105,226	13,362,148
Gifts	106,881	17,094	-	737,608	1,165	16,550	879,298
Investment income	30,192,299	253,453	138,467	76,903	88,501	63,090	30,812,713
Other state funding - FAST funds	-	742,390	1,257,355	1,719,520	788,370	515,570	5,023,205
Total non-operating revenues	172,810,268	140,738,924	120,275,458	76,177,044	96,070,443	46,287,600	652,359,737
NON-OPERATING EXPENSES:							
Interest on capital-related debt	(1,221,533)	(5,208,256)	(3,301,728)	(2,405,056)	(2,519,702)	(2,148,503)	(16,804,778)
Interest on maintenance tax notes	(817,912)	(3,487,347)	(2,210,771)	(1,610,378)	(1,687,143)	(1,438,595)	(11,252,146)
Gain (loss) on disposal of capital assets	2,877	(72,925)	(184,872)	-	(4,827)	-	(259,747)
Total non-operating expenses	(2,036,568)	(8,768,528)	(5,697,371)	(4,015,434)	(4,211,672)	(3,587,098)	(28,316,671)
Net non-operating revenues	$ 170,773,700	$ 131,970,396	$ 114,578,087	$ 72,161,610	$ 91,858,771	$ 42,700,502	$ 624,043,066

ALAMO COMMUNITY COLLEGE DISTRICT
San Antonio, Texas
Schedule of Capital Assets by Asset Types
For the Year Ended August 31, 2024
(Unaudited)

	Balance 9/1/2023	Additions	Deletions	Balance 8/31/2024
Land:				
San Antonio College	$ 12,684,450	$ -	$ -	$ 12,684,450
St. Philip's College	6,183,345	-	-	6,183,345
Palo Alto College	6,727,257	-	-	6,727,257
Northwest Vista College	1,717,000	-	-	1,717,000
Northeast Lakeview College	4,953,478	-	-	4,953,478
North Central Campus	12,793,381	-	-	12,793,381
District offices	10,584,044	12,049,300	-	22,633,344
Total land	55,642,955	12,049,300	-	67,692,255
Buildings and building improvements:				
San Antonio College	329,880,794	10,017,499	-	339,898,293
St. Philip's College	362,436,984	-	-	362,436,984
Palo Alto College	187,870,114	488,578	-	188,358,692
Northwest Vista College	187,034,193	7,689,567	-	194,723,760
Northeast Lakeview College	161,712,152	2,697	-	161,714,849
District offices	112,478,343	2,435	-	112,480,778
Total buildings and building improvements	1,341,412,580	18,200,776	-	1,359,613,356
Other real estate improvements:				
San Antonio College	26,032,626	-	-	26,032,626
St. Philip's College	31,451,048	-	-	31,451,048
Palo Alto College	21,581,603	-	-	21,581,603
Northwest Vista College	35,145,937	-	-	35,145,937
Northeast Lakeview College	16,530,899	-	-	16,530,899
North Central Campus	195,720	-	-	195,720
District offices	11,293,559	-	-	11,293,559
Total other real estate improvements	142,231,392	-	-	142,231,392
Furniture, machinery and equipment:				
San Antonio College	10,526,276	1,531,542	339,885	11,717,933
St. Philip's College	25,731,112	4,190,124	337,651	29,583,585
Palo Alto College	6,901,344	666,382	127,427	7,440,299
Northwest Vista College	2,439,682	445,417	303,623	2,581,476
Northeast Lakeview College	2,074,776	156,394	86,354	2,144,816
District offices	16,399,392	979,707	321,244	17,057,855
Total furniture, machinery and equipment	64,072,582	7,969,566	1,516,184	70,525,964
Software:				
San Antonio College	66,827	-	-	66,827
St. Philip's College	84,942	-	-	84,942
Palo Alto College	15,408	-	-	15,408
District-wide	3,159,928	38,274	-	3,198,202
Total software	3,327,105	38,274	-	3,365,379
Library materials:				
San Antonio College	5,649,838	6,959	43,025	5,613,772
St. Philip's College	4,424,181	3,398	84,484	4,343,095
Palo Alto College	3,653,456	-	67,231	3,586,225
Northwest Vista College	962,096	57,668	-	1,019,764
Northeast Lakeview College	966,648	171,354	53,713	1,084,289
Total library materials	15,656,219	239,379	248,453	15,647,145
Works of art:				
San Antonio College	256,134	-	-	256,134
St. Philip's College	425,750	6,950	-	432,700
Palo Alto College	58,971	-	-	58,971
Northwest Vista College	5,000	-	-	5,000
Northeast Lakeview College	125,000	6,500	-	131,500
District offices	30,000	19,000	-	49,000
Total works of art	900,855	32,450	-	933,305
Construction in progress:				
San Antonio College	4,562,168	11,658,896	1,681,129	14,539,935
St. Philip's College	22,396,468	10,242,174	(118,947)	32,757,589
Palo Alto College	2,706,722	2,404,865	-	5,111,587
Northwest Vista College	4,645,877	3,285,420	2,905,068	5,026,229
Northeast Lakeview College	1,026,779	1,632,918	-	2,659,697
District offices	324,974	957,300	-	1,282,274
Total construction in progress	35,662,987	30,181,573	4,467,250	61,377,311
Subscription-based IT arrangements (SBITAs):				
District offices	11,362,755	4,050,231	2,219,841	13,193,145
Total SBITAs	11,362,755	4,050,231	2,219,841	13,193,145
Grand total	$ 1,670,269,431	$ 72,761,549	$ 8,451,728	$ 1,734,579,252

ALAMO COMMUNITY COLLEGE DISTRICT
San Antonio, Texas
Schedule of Capital Assets by Location
For the Year Ended August 31, 2024
(Unaudited)

	Balance 9/1/2023	Additions	Deletions	Balance 8/31/2024
San Antonio College:				
Land	$ 12,684,450	$ -	$ -	$ 12,684,450
Buildings and building improvements	329,880,794	10,017,499	-	339,898,293
Other real estate improvements	26,032,626	-	-	26,032,626
Furniture, machinery and equipment	10,526,276	1,531,542	339,885	11,717,933
Software	66,827	-	-	66,827
Library materials	5,649,838	6,959	43,025	5,613,772
Works of art	256,134	-	-	256,134
Construction in progress	4,562,168	11,658,896	1,681,129	14,539,935
Total San Antonio College	389,659,112	23,214,896	2,064,039	410,809,970
St. Philip's College:				
Land	6,183,345	-	-	6,183,345
Buildings and building improvements	362,436,984	-	-	362,436,984
Other real estate improvements	31,451,048	-	-	31,451,048
Furniture, machinery and equipment	25,731,112	4,190,124	337,651	29,583,585
Software	84,942	-	-	84,942
Library materials	4,424,181	3,398	84,484	4,343,095
Works of art	425,750	6,950	-	432,700
Construction in progress	22,396,468	10,242,174	(118,947)	32,757,589
Total St. Philip's College	453,133,529	14,442,646	303,188	467,273,288
Palo Alto College:				
Land	6,727,257	-	-	6,727,257
Buildings and building improvements	187,870,114	488,578	-	188,358,692
Other real estate improvements	21,581,603	-	-	21,581,603
Furniture, machinery and equipment	6,901,344	666,382	127,427	7,440,299
Software	15,408	-	-	15,408
Library materials	3,653,456	-	67,231	3,586,225
Works of art	58,971	-	-	58,971
Construction in progress	2,706,722	2,404,865	-	5,111,587
Total Palo Alto College	229,514,876	3,559,825	194,658	232,880,042
Northwest Vista College:				
Land	1,717,000	-	-	1,717,000
Buildings and building improvements	187,034,193	7,689,567	-	194,723,760
Other real estate improvements	35,145,937	-	-	35,145,937
Furniture, machinery and equipment	2,439,682	445,417	303,623	2,581,476
Library materials	962,096	57,668	-	1,019,764
Works of art	5,000	-	-	5,000
Construction in progress	4,645,877	3,285,420	2,905,068	5,026,229
Total Northwest Vista College	231,949,785	11,478,072	3,208,691	240,219,166
Northeast Lakeview College:				
Land	4,953,478	-	-	4,953,478
Buildings and building improvements	161,712,152	2,697	-	161,714,849
Other real estate improvements	16,530,899	-	-	16,530,899
Furniture, machinery and equipment	2,074,776	156,394	86,354	2,144,816
Library materials	966,648	171,354	53,713	1,084,289
Works of art	125,000	6,500	-	131,500
Construction in progress	1,026,779	1,632,918	-	2,659,697
Total Northeast Lakeview College	187,389,732	1,969,863	140,067	189,219,528
North Central Campus:				
Land	12,793,381	-	-	12,793,381
Other real estate improvements	195,720	-	-	195,720
Total North Central Campus	12,989,101	-	-	12,989,101
District offices:				
Land	10,584,044	12,049,300	-	22,633,344
Buildings and building improvements	112,478,343	2,435	-	112,480,778
Other real estate improvements	11,293,559	-	-	11,293,559
Furniture, machinery and equipment	16,399,392	979,707	321,244	17,057,855
Software	3,159,928	38,274	-	3,198,202
Works of art	30,000	19,000	-	49,000
Construction in progress	324,974	957,300	-	1,282,274
Subscription-based IT arrangements	11,362,755	4,050,231	2,219,841	13,193,145
Total District offices	165,632,996	18,096,247	2,541,085	181,188,157
Grand total	$ 1,670,269,131	$ 72,761,549	$ 8,451,728	$ 1,734,579,252


ALAMO
COLLEGES
DISTRICT

Single Audit Section


ALAMO
COLLEGES
DISTRICT

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INDEPENDENT AUDITORS' 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*

Board of Trustees
Alamo Community College District
San Antonio, Texas

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 the business-type activities and discretely presented component units of Alamo Community College District, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the Alamo Community College District's basic financial statements, and have issued our report thereon dated December 18, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alamo Community College District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alamo Community College District's internal control. Accordingly, we do not express an opinion on the effectiveness of Alamo Community College District'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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Alamo Community College District'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 financial statements. 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.*

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.



CliftonLarsonAllen LLP

San Antonio, Texas
December 18, 2024

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Alamo Community College District
San Antonio, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Alamo Community College District's (The District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2024. The District's federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, The District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of The District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of The District's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to The District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about The District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding The District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of The District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of The District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant

deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

San Antonio, Texas
December 18, 2024

ALAMO COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified

2. Internal control over financial reporting:

   - Material weakness(es) identified? _____ yes ___x___ no
   - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes ___x___ none reported

3. Noncompliance material to financial statements noted? _____ yes ___x___ no

Federal Awards

1. Internal control over audited federal programs:

   - Material weakness(es) identified? _____ yes ___x___ no
   - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes ___x___ none reported

2. Type of auditors' report issued on compliance for audited federal programs: Unmodified

3. Any audit findings disclosed that are required To be reported in accordance with 2 CFR 200.516(a)? _____ yes ___x___ no

Identification of Audited Programs

Assistance Listing Number(s)	**Name of Federal Program or Cluster**
Various	Student Financial Assistance Cluster
84.031	Higher Education Institutional Aid
84.042, 84.044, 84.047, 84.066	TRIO Cluster

Dollar threshold used to distinguish between Type A and Type B programs: Type A - $3,000,000

Auditee qualified as low-risk auditee? _____ yes ___x___ no

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE TEXAS GRANT MANAGEMENT STANDARDS

Board of Trustees
Alamo Community College District

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Alamo Community College District's (the District) compliance with the types of compliance requirements identified as subject to audit in the Texas Grant Management Standards that could have a direct and material effect on each of the District's major state programs for the year ended August 31, 2024. The District's major state programs are identified in the summary of auditors' results section of the accompanying state schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended August 31, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the Texas Grant Management Standards (TxGMS). Our responsibilities under those standards and the TxGMS are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's state programs.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the TxGMS, but not for the purpose of expressing an opinion on the effectiveness the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the TxGMS. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Awards Required by the Texas Grant Management Standards

We have audited the financial statements of the governmental activities, the business-type activities and the aggregate discretely presented component units of The District's as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Alamo Community College District's basic financial statements. We have issued our report thereon, dated December 18, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by the Texas Grant Management Standards and is 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit 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 schedule of expenditures of state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

San Antonio, Texas
December 18, 2024

ALAMO COMMUNITY COLLEGE DISTRICT
STATE SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified

2. Internal control over financial reporting:

   - Material weakness(es) identified? _____ yes _____x_____ no
   - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes _____x_____ none reported

3. Noncompliance material to financial statements noted? _____ yes _____x_____ no

State Awards

1. Internal control over audited state programs:

   - Material weakness(es) identified? _____ yes _____x_____ no
   - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes _____x_____ none reported

2. Type of auditors' report issued on compliance for audited federal programs: Unmodified

3. Any audit findings disclosed that are required To be reported in accordance with *Texas Grant Management Standards*? _____ yes _____x_____ no

Identification of Audited Programs

Contract Number	**Name of State Program or Cluster**
N/A	Texas Educational Opportunity Grant

Dollar threshold to distinguish Between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? _____ yes _____x_____ no

Section II – Financial Statement Findings

No financial statement findings.

Section III – State Award Findings and Questioned Costs

No state award findings and questioned costs.

Section IV – Prior Year Audit Findings

There are no prior year findings.

Summary Schedule of Prior Audit Findings

Section I: Financial Statement Findings

None

Section II: Federal Award Findings

Prior Audit Finding Reference: Finding 2023-001 – Gramm-Leach-Bliley Act (GLBA)

Fiscal Year: FY2023

Status of Prior Finding: Planned corrective action completed this fiscal year (FY2024)

Prior Audit Finding Reference: Finding 2023-002 – Higher Education Emergency Relief Funds (HEERF)

Fiscal Year: FY2023

Status of Prior Finding: Planned corrective action completed this fiscal year (FY2024)

Section III: State Award Findings

None


ALAMO
COLLEGES
DISTRICT



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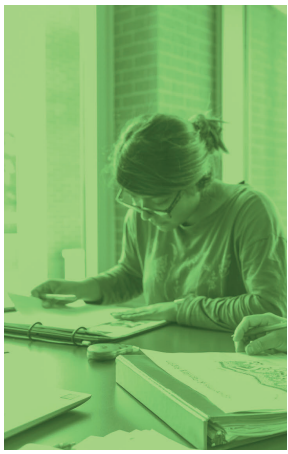
NORTHEAST LAKEVIEW COLLEGE SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023













ALAMO COLLEGES DISTRICT
Northeast Lakeview College

NORTHEAST LAKEVIEW COLLEGE

(A college of the Alamo Community College District)

San Antonio, Texas

Annual Financial Report

For the Years Ended
August 31, 2024 and 2023

Prepared by:

Finance and Fiscal Services Department

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ALAMO COLLEGES DISTRICT
Northeast Lakeview College

Introductory Section


ALAMO COLLEGES DISTRICT
Northeast Lakeview College

ALAMO COLLEGES DISTRICT
Northeast Lakeview College

January 10, 2025

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, 2024 and 2023. 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 April 2024, the District's Board of Trustees selected the independent accounting firm of CliftonLarsonAllen, 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 2024 and 2023 AFR for the College. This AFR is prepared primarily for submission to the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) 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 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. 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 9,300 students in its ten buildings that sit on 267 acres. To provide enhanced service to its growing student population in the New Braunfels and Seguin areas, Northeast Lakeview College became the lead college for the Central Texas Technology Center (CTTC) building in April 2023 and offered its first set of classes at its New Braunfels location in Fall 2023.

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 17,000 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. Additionally, acquiring an off-site location in New Braunfels expands the College's economic impact and coordinates course offerings and services with New Braunfels 4B Economic Development Board and Seguin 4A Economic Development Board to provide higher education and technical skills training in this region. 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.

NEP Northeast Partnership

The College supports several independent school districts (ISDs) in its service area by providing dual credit courses and early college high school programs. One of these, the Judson Early College Academy sits on the NLC campus, and is 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 2024, as revenues from ad valorem taxes increased by 11.0% as net assessed property values within the District increased from approximately $224.3 billion in 2023 to $247.5 billion in 2024, providing funding for facilities' repairs and maintenance. There was no increase in the District's tax rate for fiscal year 2024. State appropriations for education and general support, which are critical to keeping student tuition rates low, increased by $25.3 million or 39.5%, up from $63.9 million in fiscal year 2023 to $89.2 million in fiscal year 2024. The significant increase is attributable to a new funding model, House Bill 8 (HB8), passed by the 88th Texas Legislature in 2023. HB8 replaced the former funding model largely based on the number of courses and credit hours offered with a dynamic, performance-based model tied to specific outcomes.

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 2022 annual 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.

Northeast Lakeview College continues to expand its services and programs to meet the needs of the community it serves, including Associate of Applied Science degrees and short-term certificates in high wage, high demand programs. Some of these include Network Administration Technology, Cyber Defense, Logistics & Supply Chain Management, Cloud Computing, Construction Management and is 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 continues to provide support to students through 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.

The Nighthawks Nest Advocacy Center at Northeast Lakeview College continues 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 a food pantry, financial literacy, clothes closet and counseling.

Northeast Lakeview College continues its commitment to graduation and completion rates and actively monitors degrees and certificates awarded. The college awarded 921 degrees and certificates in academic year 2023.

Northeast Lakeview College (NLC) celebrated the beginning of construction on its newest building, a 10,000 sq. foot Veterans Center. The new building is dedicated to providing services to active and retired military and their families, by providing a "one-stop" location offering a convenient central place for them to have direct access to academic and non-academic services. Construction on the building is expected to be completed in November 2025.





Following years of advocating for public transportation for NLC's college community, it was announced VIA will begin offering VIA Link service to Northeast Lakeview College in Fall 2024, expanding the on-demand transit option and making it fare-free to students and faculty at the Alamo Colleges District campus. VIA Metropolitan Transit's Board of Trustees unanimously approved the expansion and the City of Live Oak de-annexing portions of the Alamo Colleges property at Northeast Lakeview so VIA Link transit services could be offered to students, faculty and staff. Live Oak is not one of 14-member cities in the VIA service area. The de-annexation was necessary to open the campus to service. Northeast Lakeview was the only Alamo Colleges campus outside the service area.

In support of the growing region and student body and to meet the employee demand for a skilled workforce, Northeast Lakeview College expanded program and course offerings at its New Braunfels location and continues to work with business and industry partners to develop program and course offerings to best serve the region's economic and workforce demands.



Striving to serve its diverse student population, including parent learners, NLC partnered with Bezos Academy to open a tuition-free, Montessori-style preschool on NLC's campus. This is the first Bezos Academy preschool planned for northeast Bexar County and the greater San Antonio area. The Bezos Academy, is a tuition free preschool that will follow a full-day, year-round schedule, and will cover operating expenses for the preschool programs at no cost to the families being served. The Bezos site on the NLC campus will welcome students in October 2024.

Continuing its journey to create a compassionate campus focused on the overall well-being and health and wellness of its students and employees, NLC completed phase 1 of a Zen Garden on its campus. The Garden's phase 1 includes trails, benches, a lawn area for special events such as yoga, and various trees and shrubs. The project was partially funded with grant dollars from San Antonio on Alcohol & Drug Awareness (SACADA).



Awards and Acknowledgements

Northeast Lakeview College was selected as a 2024 Most Promising Places to Work in community colleges. The annual award recognizes community and technical colleges committed to diversity through best-in-class student and staff recruitment and retention practices, inclusive learning and working environments, and meaningful community service and engagement opportunities. NLC has received this award each year since 2019.

Northeast Lakeview College was also awarded the Gold 2024 Veterans Education Excellence Recognition Award (VEERA). The Texas State Legislature established the VEERA program to recognize public colleges and universities for their excellence in providing education and related services to veterans and the military-connected community. Northeast Lakeview College received the Silver Award in 2020 and the Gold Award in 2022 and 2023.

NLC's Cyber defense program was recognized by the National Security Agency (NSA) as the San Antonio area's newest Center of Academic Excellence in Cyber Defense Education. Additionally, students in this program demonstrate their proficiency and technical skills by outperforming graduates of other programs across the country. In Spring 2023, NLC students placed 23rd in the National Cyber League's OSINT Challenge among 3,593 teams.

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.

Thomas Cleary

Dr. Thomas S. Cleary
Interim Vice Chancellor
Finance and Administration
Alamo Community College District

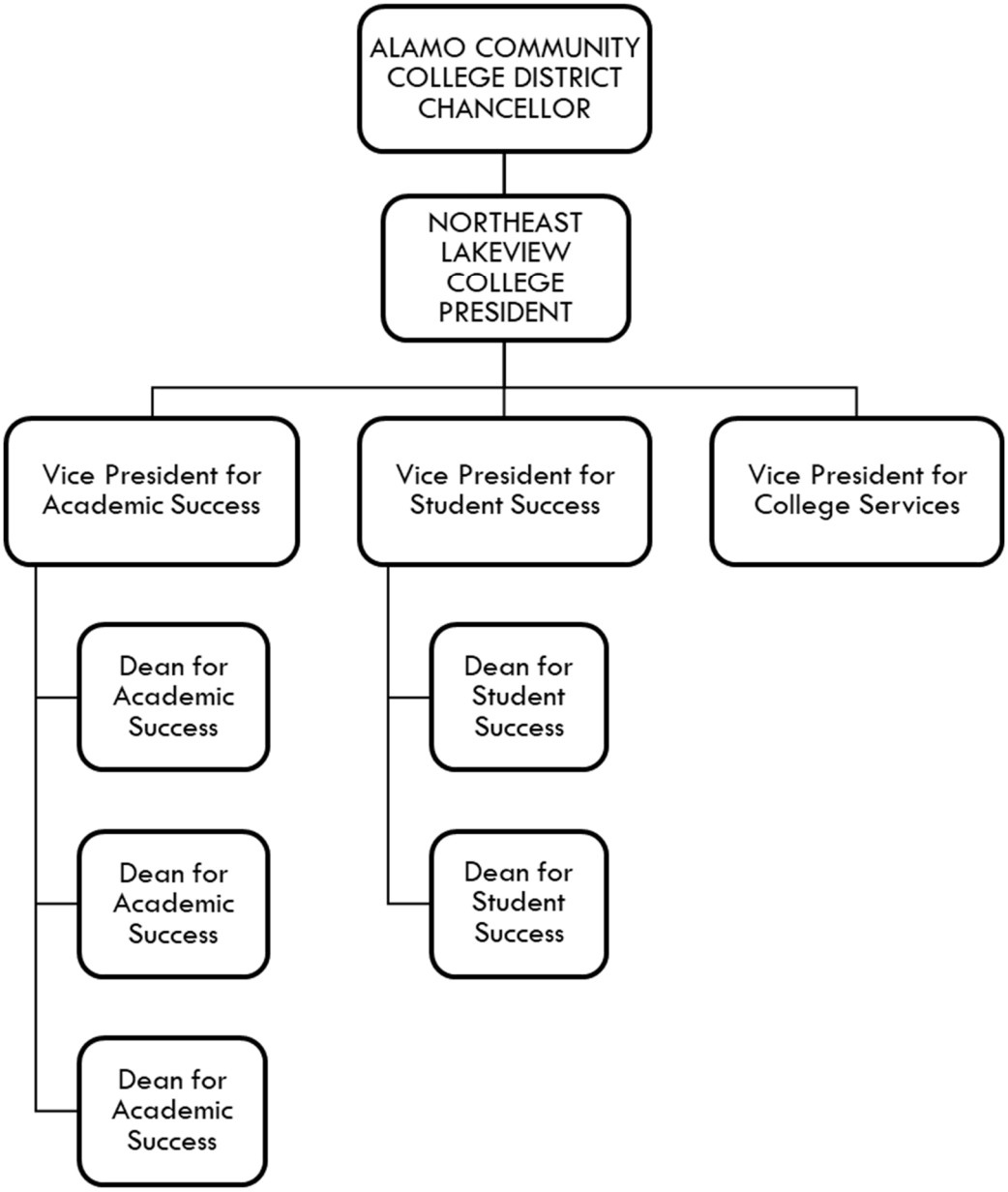
Lisa Mazure

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



NORTHEAST LAKEVIEW COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2024

ELECTED OFFICIALS

Member	Position	City, State	District	Term Expires
Clint Kingsbery	Chairperson	San Antonio, Texas	8	2026
Joe Alderete, Jr.	Vice-Chairperson	San Antonio, Texas	1	2028
Anna Uriegas Bustamante	Secretary	San Antonio, Texas	3	2028
Gloria Ray	Assistant Secretary	San Antonio, Texas	2	2028
Dr. Gene Sprague	Member of the Board	Helotes, Texas	6	2030
Dr. Yvonne Katz	Member of the Board	San Antonio, Texas	7	2030
Dr. Lorena Pulido	Member of the Board	San Antonio, Texas	4	2026
Gerald Lopez	Member of the Board	San Antonio, Texas	5	2030
Leslie Sachanowicz	Member of the Board	San Antonio, Texas	9	2026
Logan Martinez	Student Trustee	San Antonio, Texas		2025

ADMINISTRATIVE OFFICIALS

Dr. Mike Flores	Chancellor
Dr. Thomas S. Cleary	Vice Chancellor for Finance and Administration (interim)
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
Debi Gaitan	Vice Chancellor for Student Success (interim)
Barton T. Simpson, CFRE	Executive Director of Institutional Advancement
Dr. Veronica Garcia	President, Northeast Lakeview College
Dr. Amy Bosley	President, Northwest Vista College
Dr. Robert Garza	President, Palo Alto College
Dr. Adena Loston	President, St. Philip's College
Dr. Francisco Solis	President, San Antonio College (interim)
Lisa Mazure, MSA, CPA	Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez, CIA, CISA, CISSP	District Director of Internal Audit

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.



Financial Section


ALAMO COLLEGES DISTRICT
Northeast Lakeview College

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Northeast Lakeview College
San Antonio, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Northeast Lakeview College, as of and for the years ended August 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Northeast Lakeview College's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Northeast Lakeview College, as of August 31, 2024 and 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Northeast Lakeview College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northeast Lakeview College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Northeast Lakeview College's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northeast Lakeview College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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 audit 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northeast Lakeview College's basic financial statements. The schedule of operating revenues, schedule of operating expenses by object, schedule of non-operating revenues and expenses and schedule of net position by source and availability, 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit 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 GAAS. In our opinion, the schedule of operating revenues, schedule of operating expenses by object, schedule of non-operating revenues and expenses and schedule of net position by source and availability are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, as listed in the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2024, on our consideration of the Northeast Lakeview 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 the Northeast Lakeview College's 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 Northeast Lakeview College's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
January 10, 2024


ALAMO COLLEGES DISTRICT
Northeast Lakeview College

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

Management's Discussion and Analysis
(Unaudited)

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 (NLC or the College), a college of the Alamo Community College District (Alamo Colleges District or the District), for the fiscal years ended August 31, 2024 and 2023. 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, deferred outflows of resources, liabilities, deferred inflows of resources and net position as of August 31, 2024 and 2023; 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.

FY 2024

- Total assets increased $0.4 million and total liabilities decreased $3.7 million.
- Total net position at August 31, 2024 was $49.3 million, reflecting an increase of $4.2 million for fiscal year 2024.
- Updated funding formula for allocating State funding to community colleges.
- Total revenues increased $7.8 million to $57.7 million.
- The College's operating loss was $42.4 million.

FY 2023

- Total assets decreased approximately $1,528,000 and total liabilities decreased approximately $3,080,000.
- Total net position at August 31, 2023 was approximately $45,143,000, reflecting an increase of approximately $4,653,000 from fiscal year 2022.
- The College's operating loss was approximately $38,554,000.

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, deferred outflows of resources, liabilities and deferred inflows of resources of the College. Net position is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources 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, leases receivable 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 Statement of Net Position is presented on the following page. Total assets increased 0.2% or $0.4 million during fiscal year 2024 and increased 0.9% or $1.5 million during fiscal year 2023. The total assets increase in 2024 was primarily due to an increase in cash and cash equivalents of $2.1 million mostly related to an internal financing agreement of $2.5 million with the Alamo Colleges District for capital projects, an increase in capital assets of $1.8 million offset by $5.1 million depreciation expense added to accumulated depreciation as reported in Note 5. The total assets increase in 2023 was primarily due to an increase in cash and cash equivalents of $1.6 million and an increase in net capital assets of approximately $0.8 million, partially offset by a decrease in accounts receivable and other assets of approximately $0.9 million. The increase to cash and cash equivalents was primarily from unspent construction fund revenues. Accounts receivable and other assets declined due to collections of outstanding grant receivables from concluding COVID-19 economic stimulus grants. The $0.8 million increase to net capital assets was primarily the result of increases to construction in progress of $0.8 million and buildings and other capital assets of $4.4 million, offset by $4.5 million of recorded depreciation as reported in Note 5.

Total liabilities decreased 3.1% or $3.7 million and 2.5% or $3.1 million, in 2024 and 2023, respectively.

Current liabilities increased $0.6 million in 2024 primarily due to increases of $0.5 in unearned tuition and fees. Noncurrent liabilities decreased $4.3 million in 2024 as a result of an increase of $2.5 million from additional financing described above, offset by a $6.9 million reduction due to scheduled debt service payments as reported in Notes 6, 7 and 8.

Current liabilities decreased by $2.9 million in 2023 primarily due to decreases of $2.4 million and $1.3 million to construction retainage payable and accounts payable and accrued liabilities, respectively, due to timing and retainage related to construction projects. These increases were offset by increases to unearned income and current portion of long-term debt of $0.3 and $0.5 million, respectively. Increases in enrollment for Fall and increase in tuition rates contributed to the increase in unearned income, while additional debt allocated to NLC contributed to the increase in current portion of long-term debt. Noncurrent liabilities decreased $0.2 million in 2023, primarily due to the $7.4 million allocated to NLC from maintenance tax notes, offset by scheduled debt service payments of $7.1 million. Further information is provided in Notes 6, 7 and 8.

The College's net position at August 31, 2024 was $49.3 million compared to $45.1 million at August 31, 2023.

The fiscal year 2024 increase to net position was due to increases to restricted capital assets of $8.3 million, a decrease in the net investment in capital assets and unrestricted net position, of $1.7 and $2.3 million, respectively. These increases to restricted capital assets are due to state appropriations for capital projects, and the reduction is due to usage of reserved net position for operating and capital projects. The fiscal year 2023 increase to net position was due to increases to the net investment in capital assets, student aid and capital projects components of net position of $1.5, $0.1 and $3.5 million, respectively, partially offset by a decrease to the unrestricted net assets component of net position of $0.5 million. The fiscal year 2023 increases to net position are due to unspent capital state appropriations and tax revenues received for payment of debt that increases net assets, or equity in capital assets. The decrease in unrestricted net position is the result of encumbrances reserved in FY22 that were not able to be fulfilled due to vendor supply chain issues or materials and supplies shortages and were spent in FY23. This amounted to an increase of approximately $4.2 million or 11.5%.

Condensed Statements of Net Position
(in thousands)

	Fiscal Year			Change	
Assets	**2024**	**2023**	**2022**	**2023 to 2024**	**2022 to 2023**
Cash and cash equivalents	$ 31,924	$ 29,818	$ 28,191	$ 2,106	$ 1,627
Accounts receivable, net and other assets	2,721	1,178	2,113	1,543	(935)
Capital assets	189,220	187,390	182,171	1,830	5,219
Accumulated depreciation	(55,758)	(50,672)	(46,289)	(5,086)	(4,383)
Total assets	168,106	167,714	166,186	392	1,528
Liabilities					
Current liabilities	13,335	12,773	15,671	562	(2,898)
Noncurrent liabilities	105,234	109,542	109,724	(4,308)	(182)
Total liabilities	118,569	122,315	125,395	(3,746)	(3,080)
Deferred Inflows of Resources					
Deferred inflows related to leases	244	256	301	(12)	(45)
Total deferred inflows of resources	244	256	301	(12)	(45)
Net Position					
Net investment in capital assets	34,562	36,300	34,790	(1,738)	1,510
Restricted, expendable for					
Student aid	829	964	820	(135)	144
Instructional programs	10	11	10	(1)	1
Capital projects	11,772	3,478	7	8,294	3,471
Unrestricted	2,120	4,390	4,863	(2,270)	(473)
Total net position	$ 49,293	$ 45,143	$ 40,490	$ 4,150	$ 4,653

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, 2024, 2023 and 2022 is presented below in table form.

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

Management's Discussion and Analysis
(Unaudited)

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

	Fiscal Year			Change	Change
	2024	2023	2022	2023 to 2024	2022 to 2023
Operating revenues	$ 7,511	$ 6,630	$ 6,122	$ 880	$ 508
Operating expenses	49,916	45,184	42,474	4,732	2,710
Operating loss	(42,405)	(38,554)	(36,352)	(3,852)	(2,202)
Non-operating revenues (expenses):					
State appropriations	9,014	7,014	6,970	2,000	44
Ad valorem taxes	23,827	25,185	22,706	(1,358)	2,479
Federal and State grants, non-operating	12,851	11,431	14,387	1,420	(2,956)
Interest on capital-related debt	(3,587)	(4,345)	(3,557)	758	(788)
Other net non-operating revenues	595	67	9	528	58
Total non-operating revenues, net	42,700	39,352	40,515	3,348	(1,163)
Other revenues					
Other income	3,855	3,855	7	-	3,848
Total other revenues	3,855	3,855	7	-	3,848
Increase in net position	4,150	4,653	4,170	(504)	483
Net position - beginning of year	45,143	40,490	36,320	4,653	4,170
Net position - end of year	$ 49,293	$ 45,143	$ 40,490	$ 4,150	$ 4,653

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

Operating Revenues
(in thousands)

	2024		2023		2022		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	2023 to 2024	2022 to 2023
Net tuition and fees	$ 6,319	84.1%	$ 5,500	83.0%	$ 5,483	89.6%	$ 819	$ 17
Grants and contracts	502	6.7%	474	7.1%	40	0.7%	29	434
Auxiliary enterprises	278	3.7%	238	3.6%	250	4.1%	40	(12)
Other operating revenues	412	5.5%	418	6.3%	349	5.7%	(6)	69
Total operating revenues	$ 7,511	100.0%	$ 6,630	100.0%	$ 6,122	100.0%	$ 880	$ 508

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

As shown in the operating table above, total operating revenues increased by $0.9 million or 13.3% and $0.5 million or 8.3% for the years ended August 31, 2024 and 2023, respectively.

The $0.9 million increase in fiscal year 2024 resulted from increases to net tuition and fees, federal grants and contracts and auxiliary enterprises of $0.8 million, $29,000, and $40,000, respectively, offset by decrease to other operating revenues of $7,400. The $0.5 million increase in fiscal year 2023 resulted from increases to net tuition and fees of $17,000, grants and other operating revenues of $0.4 million and other operating revenues or $0.1 million, offset by a reduction in auxiliary enterprises revenues of $12,000.

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.

In 2024, gross tuition and fees increased $3.6 million or 22.7% from 2023. Discounts grew $2.8 million as a result of additional federal Title IV aid and state funding. A 16.6% increase in semester credit hours, in addition to a 10% increase to in-District tuition rates is reflected in the increase. In 2023, gross tuition and fees rebounded after the pandemic decrease, increasing $2.6 million from 2022. Discounts grew $2.5 million as a result of continuing support to mitigate the pandemic effects from federal and state grants, growth in dual credit enrollment exemptions, and additional institutional TPEG grants to students.

Net Tuition and Fees
(in thousands)

	2024		2023		2022	
	Amount	**% of Total**	**Amount**	**% of Total**	**Amount**	**% of Total**
Tuition	$ 19,452	307.8%	$ 15,608	283.8%	$ 13,301	242.6%
Fees	298	4.7%	493	9.0%	240	4.4%
Discounts	(13,431)	-212.5%	(10,601)	-192.7%	(8,058)	-147.0%
Total net tuition and fees	$ 6,319	100.0%	$ 5,500	100.0%	$ 5,483	100.0%

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

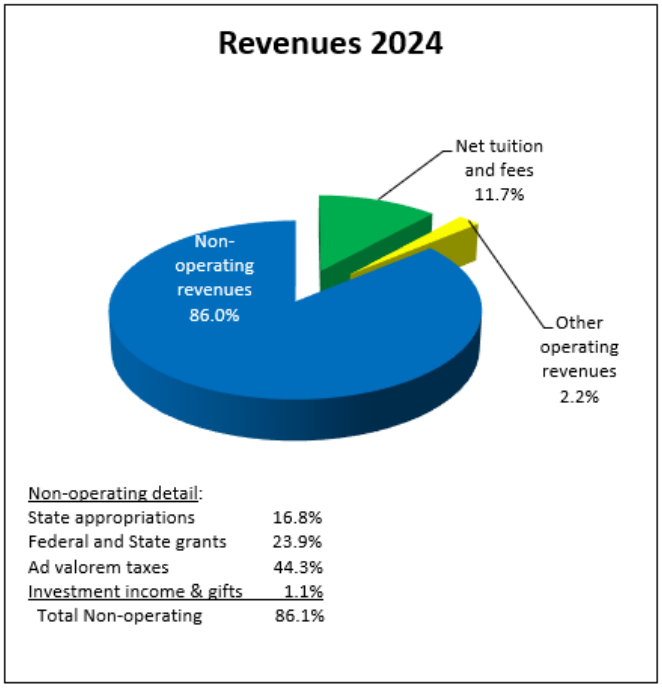
Following are charts of the major sources of revenue for fiscal years 2024 and 2023, comparing operating and non-operating revenues. Non-operating revenues comprise the largest portion of total revenues at 86.0% for fiscal year 2024 and 86.8% for fiscal year 2023.

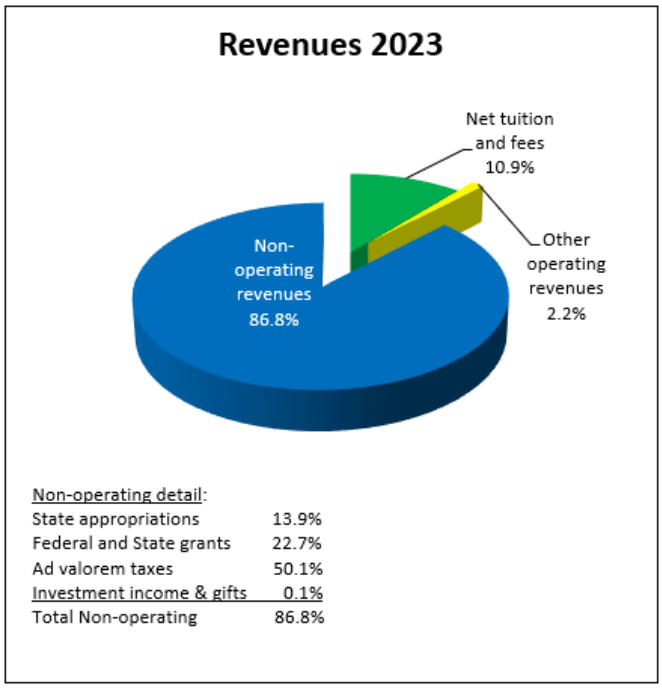
Non-operating revenues increased by $3.3 million for fiscal year 2024 compared to fiscal year 2023. State appropriations increased by $2.0 million, which is partly due to the transition to a new state funding model under House Bill 8 (HB 8), passed by the 88th Texas Legislature in May 2023. This new model shifts funding from student contact hours to a performance-based approach focused on student success metrics, such as credential attainment and transfer rates. Ad valorem taxes showed a net decrease of $1.4 million. Federal grants, non-operating, increased by $0.9 million, reflecting continued federal support for various programs. State grants, non-operating, increased by $0.5 million, driven by additional state funding. Gifts decreased by $9,950, and investment income increased by $17,003. Interest on capital-related debt decreased by $0.8 million due to lower debt service costs. Other non-operating revenues, which were negative in FY23, showed a positive variance of $6,006 in FY24. Overall, net non-operating revenues in FY24 totaled $42.7 million, an increase of $3.3 million from FY23.

Net non-operating revenues decreased by $1.2 million for fiscal year 2023 compared to fiscal year 2022. The increase in state appropriations of approximately $45,000 was primarily driven by increases in state paid benefit contributions. Federal and state grants, non-operating, decreased by $3.0 million, reflecting the conclusion of funding from the Higher Education Emergency Relief Fund (HEERF) under the CARES Act, which provided additional support during the pandemic and reductions in State student aid. Ad valorem taxes increased by $2.5 million. Interest on capital-related debt decreased by $0.8 million, mainly due to reduced debt service costs. Other non-operating revenues, improved by $58,000 in FY23. Overall, net non-operating revenues in FY23 totaled $39.4 million, a decrease of $1.2 million from FY22.

Other revenues received in both 2024 and 2023 each include $3,855,480 in state appropriations allocated for construction projects.

Revenue Components – Operating and Non-operating





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.

Total operating expenses increased by $4.7 million in fiscal year 2024. Salaries and wages increased by $3.6 million, or 20.6%, due to an approved general wage increase for full-time benefit faculty and staff. In addition, the College added 12 new positions. The increase in salary and wages is mainly due to strengthening core operations, implementing enhancements and innovations and planning for student success in current market conditions. To successfully launch and manage these enhancements and innovations, maintaining and retaining qualified employees is crucial. One of the Board's Charges to the Chancellor is to lead an organizational push to develop a competitive employee compensation program, aiming to position Alamo Colleges among nationally recognized, high-performing community colleges. These compensation adjustments directly support the recruitment and retention of talent, which in turn helps fulfill our mission of student success. Alamo Colleges' continued commitment to faculty and staff compensation is evident in the FY24 talent strategies. The employees impacted by these changes include those receiving a 6.5% flat market adjustment, which affects 213 employees across the College. Additionally, there are high wage/high demand faculty stipend adjustments, impacting faculty members, as well as the completion of staff equity pay adjustments, which will benefit employees in College Services, Academic Support, and other remaining job families. Full-time employees will receive a minimum market increase of $2,000 per year, while part-time employees will receive an increase of $0.96 per hour. The 6.5% market rate adjustment will affect every Alamo Colleges employee, including full-time, part-time, revenue-funded, and grant-funded employees. To keep pace with the market, the Board of Trustees approved increases in high-wage/high-demand stipends for faculty. The staff equity pay project, developed in collaboration with the Staff Senate, focuses on providing fair and equitable pay increases for staff that align with current economic trends. FY24 marks the third and final year of this project, supporting college services, academic support, and other job families. Additionally, the Executive Faculty Senate, in collaboration with TOSI (Talent, Organization, and Strategic Innovation), continues their efforts to achieve a 1:1 lab loading ratio, with FY24 increasing the effort from 0.75 to 0.8. Alamo Colleges ensures that all employees and student workers receive a pay increase of at least $0.96 per hour for part-time employees or $2,000 per year for full-time employees.

Scholarships and fellowships increased by $2.1 million in FY24, reflecting the increased eligibility of students for federal

title IV aid. The increase is due to an increase in enrollment (more eligible Pell students) from academic year to academic year and a formula change by the Department of Education change from using Expected Family Contribution (EFC) to the Student Aid Index (SAI) which presumably created more students who are Pell/SEOG eligible. EFC was used to determine a student's eligibility for federal financial aid by estimating how much a family could contribute toward education costs. The EFC was based on factors like income, assets, and household size. However, it was criticized for its complexity and not always reflecting a family's true ability to pay. Starting with the 2024-2025 academic year, the Student Aid Index (SAI) replaced the EFC. The SAI simplifies the calculation and aims to offer a more accurate and equitable assessment of financial need. While both the EFC and SAI serve similar purposes, the SAI is expected to provide a clearer and more consistent approach to determining financial aid eligibility.

Supplies expenses increased by $0.9 million in fiscal year 2024, primarily due to additional employees, a 16.6% increase in enrollment and focusing on the enhancements and innovations outlined in the college plans.

Depreciation expense increased by $0.6 million in 2024, reflecting normal wear and tear and asset depreciation.

Total operating expenses increased by $2.7 million in fiscal year 2023. All natural classifications of operating expenses increased in fiscal year 2023, except for scholarships and fellowships, which declined. Salaries and benefits increased by $2.2 million, or 10.6%, primarily due to the payment and accrual of a retirement incentive program, a general 4.5% salary increase, increases to high-wage earners, and adjunct faculty salary increases as enrollment rebounded from pandemic levels. The total duplicated count of students grew from 15,457 in 2022 to 17,531 in 2023 across the Fall, Spring, and Summer semesters.

Scholarships and fellowships declined by $1.8 million in fiscal year 2023, primarily due to reduced funding from economic and financial aid scholarship programs as the impact of COVID-19 waned. Supplies increased by $1.4 million, with a significant portion of the increase related to instructional supplies for AlamoBOOKS+. AlamoBOOKS+ is a program that allows students to rent academic materials at reduced prices rather than purchasing expensive textbooks.

Depreciation expense increased by $948,000 in fiscal year 2023 due to the completion of projects related to the Northeast Lakeview College (NLC) campus from the $450 million voter-approved general obligation bond program.

Operating Expenses in Natural Classification
(in thousands)

	Fiscal Year			Change	Change
	2024	2023	2022	2022 to 2023	2021 to 2022
Salaries	$ 21,064	$ 17,472	$ 15,684	$ 3,592	$ 1,788
Benefits	6,028	5,329	4,923	699	406
Scholarships and fellowships	8,007	5,928	7,762	2,079	(1,834)
Supplies and services	9,673	11,956	10,554	(2,283)	1,402
Depreciation	5,144	4,499	3,551	645	948
Total operating expenses	$ 49,916	$ 45,184	$ 42,474	$ 4,732	$ 2,710

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

Operating Expenses in Functional Classification
(in thousands)

	Fiscal Year			Change	
	2024	2023	2022	2022 to 2023	2021 to 2022
Instruction	$ 15,531	$ 13,948	$ 10,441	$ 1,583	$ 3,507
Academic support	5,029	4,127	3,560	902	567
Student services	7,594	6,432	5,635	1,162	797
Institutional support	4,890	4,970	5,441	(80)	(471)
Operation and maintenance of plant	3,721	5,280	6,084	(1,559)	(804)
Depreciation	5,144	4,499	3,551	645	948
Scholarships and fellowships	8,007	5,928	7,762	2,079	(1,834)
Total educational and general	49,916	45,184	42,474	4,732	2,710
Auxiliary enterprises	-	-	-	-	-
Total operating expenses	$ 49,916	$ 45,184	$ 42,474	$ 4,732	$ 2,710

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:

In 2024, operation and maintenance costs decreased $1.6 million, and salaries and benefits increased $1.2 million as a result of a salary increase and 6 new full-time budgeted positions.

- Instruction includes expenses for all activities that are a part of the instructional programs, such as faculty salaries and benefits. In fiscal year 2024, instructional expenses increased $1.6 million. Salaries and benefits increased $1.5 million due to approved salary increases and enrollment increase. Supplies and operating expenses increased $0.5 million, offset by a reduction of $0.4 million in non-capitalized equipment expenses. Instructional expenses increased by $3.5 million, or 33.6%, in fiscal year 2023 primarily related to a generally approved average salary increase of 4.5% plus related benefits, and a retirement incentive program allocated by functional category. These two items contributed mostly to the $1.0 million increase in salary and benefits. Other operating expenses increased $2.5 million primarily due to the expansion of the AlamoBOOKS+ program, where Alamo purchases books and supplies for all students. These textbooks and materials which were previously bought by students, are now rented back to students at a much more economical rate and ensure that all students are prepared on day one of classes with all the resources needed for class. This results in a significant decrease in the cost of attendance for students.

- 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 2024, academic support costs increased $0.9 million. Approved salary and benefit increases of $1.1 million were offset by a reduction of operating expenses of $0.2 million. Academic support costs increased by $0.6 million in fiscal year 2023, primarily attributable to the general salary increase, and allocated costs for the retirement incentive program, resulting in a salary and benefit increase of $.02 million. Other academic support expenses increased $0.4 million related to increased enrollment and providing additional learning resources.

- 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. In 2024, salaries and benefits for student services employees increased $1.2 million from salary increases and 6 new fulltime budgeted positions. Student services costs increased $0.8 million in 2023. Of the $0.8 million increase in 2023, $0.6 million was due to a general salary

increase of 4.5%, the allocated retirement incentive program, federal work study program, and related employee benefits. All other expenses increased $0.2 million, spurred by additional grant activity, coupled by unrestricted increases in support of student programs.

- 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. This category decreased $80,000 in 2024. There was a $0.5 million increase to institutional support salaries due to reasons detailed before, and by a budgeted addition of 6 new institutional support positions. Operating expenses and non-capitalized furniture and equipment decreased $0.5 million offsetting the salary and benefit increases in FY24. In fiscal year 2023, institutional support costs decreased $0.5 million. The $0.5 million increase primarily resulted from the following: $0.2 million in increased salaries, wages and associated fringe benefits for institutional support employees partially attributable to the general salary increase of 4.5% and allocated retirement incentive program, and a $682,000 decrease in operating expenses related to decreases in expenditures from the winding down of HEERF funding in support of the college, offset by $0.5 million in exterior college signage.

- Operation and maintenance of plant includes expenses for custodial, grounds, and building maintenance, as well as utilities. In 2024, operation and maintenance costs decreased $1.6 million. In 2023 operation and maintenance decreased $0.8 million. Salaries and related benefits increased $0.2 million due to the general salary increase of 4.5% and allocated retirement incentive program. All other expenditures decreased approximately $1 million mainly due to reduction of non-capitalized bond expenditures.

- Scholarships and fellowships increased by $2.1 million in FY24 as described above in the natural classification section. Scholarships recorded a significant decrease of $1.8 million in 2023 with the conclusion of COVID-19 economic and financial aid scholarship funding.

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 reflected increases in cash of approximately $2.1 and $1.6 million for the years ended August 31, 2024 and 2023, respectively. The 2024 increase is attributed to additional financing for the internal financial agreement described previously intended for capital projects. The increase in 2023 of $1.6 million can be attributed to the receipt of state appropriations for construction yet to be spent. 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 $189.2 and $187.4 million in capital assets at August 31, 2024 and 2023, respectively, and accumulated depreciation of $55.8 and $50.7 million at the same dates, respectively. Depreciation expense totaled $5.1 million in fiscal year 2024 and $4.5 million in fiscal year 2023. (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	
	2024	2023	2022	2023 to 2024	2022 to 2023
Land	$ 4,953	$ 4,953	$ 4,953	$ -	$ -
Buildings and other real estate improvements	124,390	128,939	129,306	(4,549)	(367)
Works of art	132	125	125	7	-
Construction in progress	2,660	1,027	228	1,633	799
Furniture, machinery and equipment	907	1,379	930	(472)	449
Library materials	422	295	340	127	(45)
Total net capital assets	$ 133,464	$ 136,718	$ 135,882	$ (3,254)	$ 836

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, 2024 and 2023. 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 2024			Fiscal Year 2023		
	Capitalized	Accumulated Depreciation	% Depreciated	Capitalized	Accumulated Depreciation	% Depreciated
Buildings and other real estate improvements	$ 178,246	$ 53,856	30.2%	$ 178,243	$ 49,304	27.7%
Furniture, machinery and equipment	2,141	$ 1,235	57.7%	2,071	692	33.4%
Library materials	1,088	$ 666	61.2%	971	676	69.6%

In fiscal year 2024, the College recorded increases to construction in progress, buildings, furniture, machinery and equipment, works of art, and library materials of $1.6 million, $3,000, $70,000, $6,500 and $118,000, respectively. In fiscal year 2023, the College recorded net increases to construction in progress, buildings and building improvements, and furniture, machinery and equipment of approximately $799,000, $384,000 and $449,000, respectively. Library materials reflected a net decrease of $46,000.

Schedule of Major Capital Assets

	Square footage (in thousands)
Academic space	263,090
Library	82,620
Student support and administration	64,191
Dining facility	-
Athletic facility Includes gymnasium, fitness center, putting green and rock climbing wall	47,607
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. As of fiscal year 2024, there were $10.9 million of those commitments.

Debt

The College reports a portion of the general obligation bonds, revenue bonds, and tax notes issued by the District. This portion is based on the original capital project budgets for the bonds, which were developed before the bonds were issued. The reported amount is determined by the debt allocated to the College from the District's total debt, reduced by the proportional amortization of debt service established at the issuance of the bonds. In fiscal year 2024, an additional $2.5 million was allocated to the College for capital projects on campus from an internal financial agreement with the District, and scheduled payments of $6.9 million, resulted in outstanding debt of $112.0 million. In fiscal year 2023 debt outstanding was $116.4 million, or 16% of District debt issues with allocations to the College. In 2023 NLC received an allocation of $7.4 million from the issuance of 2023 maintenance tax notes. For additional information, see Note 6, 7 and 8.

The District had $755.8 million and $829.1 million in outstanding bonds and maintenance tax note debt at August 31, 2024 and 2023, respectively, before premiums and discounts. This amounts to a decrease of $73.3 million in fiscal year 2024 and an increase of $237.2 million in fiscal year 2023. The $73.3 million decrease in 2024 was the result of regularly scheduled debt service payments and other debt transactions including redemptions and defeasances. The $237.2 million increase in 2023 was the result of new debt issued. Of the new debt, $49.8 million of the increase in 2023 was the result of issuing the third and last tranche of general obligation bonds related to the $450 million voter approved bond package in 2017, and $247.6 million was the result of issuing 2023 maintenance tax notes to renovate and furnish and equip multiple facilities, plus the related premium on those issuances, offset by scheduled payments and maintenance tax note refunding.

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 pursuant to applicable Texas law.

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 6, 7, and 8 to its financial statements.

Factors Having Probable Future Financial Significance

In May 2023, the 88th Texas Legislature approved a historic change in the state funding methodology for public community colleges is Texas with the passing of House Bill 8 (HB 8). Beginning with fiscal year 2024, HB 8 transitions state funding from the traditional model largely based on student contact hours and, to a lesser degree, student success points, to a model with a primary focus on student performance. The updated funding formula will focus on four key areas of student success: obtaining credentials of value, obtaining credentials in high demand areas, transfer to four-year universities and completing sequences of courses in high school programs. Student success has always been a top institutional priority and the College is optimistic that it will be well positioned for favorable results under the new model.

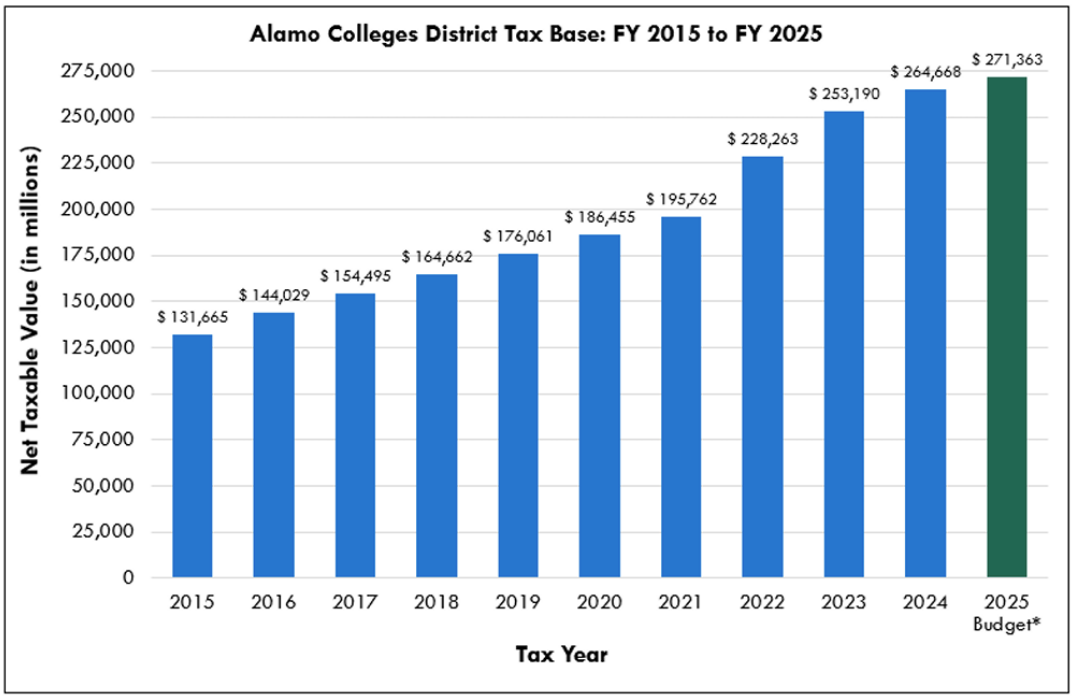
While the new funding model for funding state community colleges has the potential to positively impact both students and community colleges, some experts suggest the first few years will be a period of adjustment. Lawmakers may need to refine the formula as its long-term effects become clearer. Overall, Texas is shifting its community college finance system to ensure that funding is more directly linked to outcomes that contribute to both individual student success and the state's economic goals.

The economic landscape of the College is significantly shaped by the broader economic conditions of the State of Texas, Bexar County, surrounding counties, and the City of San Antonio. As the seventh-largest city in the United States and the second-largest in Texas, San Antonio plays a pivotal role in regional economic dynamics. After navigating through the

COVID-19 pandemic era, the state, county, and city are navigating a complex array of challenges and opportunities. Key factors such as return of inflation, higher relative interest rates, a potential economic slow-down, political disunity, climate change, and advancements in artificial intelligence, among others, shifting state funding formula, are influencing the economic outlook.

As of August 2024, the national unemployment rate is 4.2%, with Texas slightly lower at 4.1%. In the San Antonio area, the unemployment rate stands at 3.8%, reflecting a significant recovery from the pandemic peak of 13.6% in April 2020. In response to the pandemic's lasting impact, San Antonio is focused on revitalizing its job market and enhancing workforce capabilities. Local governments have implemented targeted economic incentives and fostered strategic regional partnerships. A key initiative is the SA Ready to Work program, financed through a 1/8 cent sales tax until December 2025. This program aims to equip residents with the skills needed for in-demand jobs, thereby strengthening both the local economy and workforce.

The San Antonio metropolitan area, including Bexar County, is an attractive hub for business expansion, driven by several key advantages: affordability, abundant power resources, and a continuously evolving education system. The region boasts a robust and diverse economy that spans multiple industries, including bioscience, healthcare, aerospace, aviation, military, tourism, financial services, manufacturing, and information technology, with a particular emphasis on cybersecurity. The area is characterized by a strong history of collaboration among government entities, nonprofit organizations, industry stakeholders, and educational institutions. This partnership-focused approach underscores the region's commitment to creating a thriving environment for businesses and consumers alike. The accompanying chart illustrates the strength of the property tax base, which contributes significantly to the College's revenues.



*Due to difference in time of reporting, the certified tax year is one year behind the reported fiscal year.

This financial report is designed to provide the District's citizens, taxpayers, students, investors and creditors with a general overview of the District's finances and to demonstrate the District'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/.

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

Statements of Net Position
August 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	$ 6,698,936	$ 8,417,165
Restricted cash and cash equivalents	1,475,098	1,282,988
Accounts receivable and notes receivable, net of allowance	2,475,013	918,487
Total current assets	10,649,047	10,618,640
Noncurrent assets:		
Restricted cash and cash equivalents	23,749,532	20,118,324
Leases receivable	246,056	259,496
Capital assets (net)	133,461,894	136,717,658
Total noncurrent assets	157,457,482	157,095,478
TOTAL ASSETS	168,106,529	167,714,118
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	1,728,382	1,648,491
Funds held for others	75,282	73,008
Unearned revenues	4,723,483	4,188,394
Current portion of noncurrent liabilities	6,807,503	6,863,389
Total current liabilities	13,334,650	12,773,282
Noncurrent liabilities	105,234,016	109,541,518
TOTAL LIABILITIES	118,568,666	122,314,800
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to leases	244,473	256,581
TOTAL DEFERRED INFLOWS OF RESOURCES	244,473	256,581
NET POSITION		
Net investment in capital assets	34,561,943	36,299,566
Restricted for:		
Expendable		
Student aid	828,759	964,108
Instructional programs	10,545	10,545
Capital projects	11,772,055	3,478,280
Unrestricted	2,120,088	4,390,238
TOTAL NET POSITION	$ 49,293,390	$ 45,142,737

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, 2024 and 2023

	2024	2023
OPERATING REVENUES:		
Tuition and fees (net of discounts of $13,430,341 and $10,601,005, respectively)	$ 6,319,048	$ 5,499,660
Grants and contracts	502,444	473,579
Auxiliary enterprises	277,871	238,317
Other operating revenues	411,530	418,885
Total operating revenues (Schedule A)	7,510,893	6,630,441
OPERATING EXPENSES:		
Instruction	15,531,327	13,948,082
Academic support	5,028,965	4,126,964
Student services	7,593,415	6,432,653
Institutional support	4,890,065	4,969,685
Operation and maintenance of plant	3,720,964	5,280,650
Scholarships and fellowships	8,007,177	5,927,584
Depreciation	5,144,309	4,498,617
Total operating expenses (Schedule B)	49,916,222	45,184,235
Operating loss	(42,405,329)	(38,553,794)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	9,014,288	7,014,412
Ad valorem taxes		
Taxes for maintenance and operations	17,204,673	18,567,621
Taxes for maintenance notes	2,731,944	3,461,068
Taxes for general obligation bonds	3,890,418	3,156,142
Federal grants, non-operating	11,745,841	10,867,324
State grants, non-operating	1,105,226	563,255
Gifts	16,550	26,500
Investment income	63,090	46,087
Other non-operating state funds-FAST	515,570	-
Interest on capital-related debt	(3,587,098)	(4,345,455)
Other non-operating expenses	-	(6,006)
Net non-operating revenues (Schedule C)	42,700,502	39,350,948
Income before other revenues	295,173	797,154
OTHER REVENUES:		
Other income	3,855,480	3,855,480
Total other revenues	3,855,480	3,855,480
Increase in net position	4,150,653	4,652,634
NET POSITION:		
Net position - beginning of year	45,142,737	40,490,103
Net position - end of year (Schedule D)	$ 49,293,390	$ 45,142,737

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, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	$ 7,314,403	$ 5,984,640
Receipts from grants and contracts	276,218	376,635
Other receipts	412,226	414,183
Payments to or on behalf of employees	(24,729,224)	(21,174,445)
Payments to suppliers for goods and services	(9,760,951)	(11,817,663)
Payments for scholarships and fellowships	(8,007,177)	(5,927,584)
Payment for Federal loans issued to students	1,695,575	(1,540,246)
Receipts for Federal loans for students	(1,685,998)	1,519,232
Net cash used by operating activities	(34,484,928)	(32,165,248)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations (non-capital projects)	7,144,749	5,410,238
Receipts from ad valorem taxes	17,204,673	18,567,621
Receipts from non-operating federal and state revenue	11,342,424	12,502,540
Receipts from gifts and grants (other than capital)	16,000	16,000
Receipts from student organizations and other agency transactions	2,274	11,845
Net cash provided by non-capital financing activities	35,710,120	36,508,244
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	2,500,000	7,409,053
Receipts from ad valorem taxes for debt service	6,622,362	6,617,210
Receipts from state appropriations for capital projects	3,855,480	3,855,480
Payments for capital assets acquisition and construction of capital assets	(1,710,548)	(9,172,068)
Payments on capital debt - principal	(6,863,389)	(7,126,076)
Payments on capital debt - interest	(3,587,098)	(4,345,455)
Net cash provided (used) by capital and related financing activities	816,807	(2,761,856)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	63,090	46,087
Net cash provided by investing activities	63,090	46,087
INCREASE IN CASH AND CASH EQUIVALENTS	2,105,089	1,627,227
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	29,818,477	28,191,250
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 31,923,566	$ 29,818,477

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, 2024 and 2023 (continued)

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH		
USED BY OPERATING ACTIVITIES:		
Operating loss	$ (42,405,329)	$ (38,553,794)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	5,144,309	4,498,617
Allowance for doubtful accounts	373,427	520,318
Non-cash state appropriations - on-behalf payments	2,385,109	1,604,174
Changes in assets and liabilities:		
Receivables (net)	(407,870)	(657,456)
Accounts payable	(97,555)	148,643
Unearned income	535,089	319,164
Deferred inflows related to leases	(12,108)	(44,914)
Net cash used by operating activities	$ (34,484,928)	$ (32,165,248)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	$ 2,385,109	$ 1,604,174
Gifts of depreciable and non-depreciable assets	$ 550	$ 10,500

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 2024. 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 operating cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

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 and Notes Receivable
Accounts receivable are recorded at the invoiced amounts. Notes receivable represent short-term student loans. 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.

Leases Receivable
The College is a lessor for noncancelable leases of property. The College recognizes a lease receivable and a deferred inflow of resources in the Statements of Net Position.

At the commencement of a lease, the College initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date, if any. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the College determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The College uses the Treasury rate with the maturity that most closely matches the length of the lease term, as of the date of the beginning of the lease term, obtained from the treasury.gov website, as the discount rate for leases.

- The lease term includes the noncancelable period of the lease.

- Lease payments included in the measurement of the lease receivable are composed of fixed payments from the lessee, variable payments from the lessee that are fixed in substance or that depend on an index or a rate, residual value guarantee payments from the lessee that are fixed in substance, and any lease incentives that are payable to the lessee.

The College monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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	5,000	5	-
Software	5,000	5	-
Library materials	All	15	-
Subscription-based information technology arrangements	100,000	Shorter of contract or useful life	-

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2024 and 2023 were $31,923,566 and $29,818,47, 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. LEASES RECEIVABLE

The College, as lessor, has entered into a lease agreement with New Cingular Wireless PCS, LLC to lease 2,500 square feet of rooftop space at Northeast Lakeview College for the installation of communications equipment. The lease term began August 28, 2013 for a five-year term. The lease is automatically renewed for four additional five-year terms unless the lessee terminates by written notice, making it possible for this lease to extend through August 27, 2038. In exchange for the space the College will receive $12,000 annually, subject to a 3% per annum increase on the anniversary of the commencement date. Accordingly, the College recorded a lease receivable asset in the amount of $307,897 at inception. In FY24 lease revenue and interest revenue for this lease was $17,462 and $3,196, respectively. In FY23 lease revenue and interest revenue for this lease was $17,105 and $3,349, respectively.

Leases receivable at August 31, 2024 and 2023 were as follows:

	Interest Rate(s)	Receivable At Commencement	Lease Term In Years	Balance 8/31/2024	Balance 8/31/2023
Business-type Activities					
Cell phone tower space with AT&T	1.20%	$ 307,897	18.0	$ 259,626	$ 272,430
Leases receivable				$ 259,626	$ 272,430

5. CAPITAL ASSETS

Capital assets activity for the year ended August 31, 2024 was as follows:

	Balance 9/1/2023	Increases	Decreases	Balance 8/31/2024
Not Depreciated:				
Land	$ 4,953,478		$ -	$ 4,953,478
Works of art	125,000	6,500	-	131,500
Construction in progress	1,026,779	1,632,918	-	2,659,697
Subtotal	6,105,257	1,639,418	-	7,744,675
Subject to Depreciation:				
Buildings and building improvements	161,712,153	2,697	-	161,714,850
Other real estate improvements	16,530,898	-	-	16,530,898
Total buildings and other real estate improvements	178,243,051	2,697	-	178,245,748
Furniture, machinery and equipment	2,070,738	156,394	86,354	2,140,778
Library materials	970,686	171,354	53,713	1,088,327
Total buildings and other capital assets	181,284,475	330,446	140,067	181,474,853
Accumulated Depreciation:				
Buildings and building improvements	39,236,224	3,802,027	-	43,038,251
Other real estate improvements	10,067,407	750,370	-	10,817,777
Total buildings and other real estate improvements	49,303,631	4,552,396	-	53,856,027
Furniture, machinery and equipment	692,348	547,823	5,035	1,235,135
Library materials	676,095	44,090	53,713	666,472
Total accumulated depreciation	50,672,073	5,144,309	58,748	55,757,635
Net capital assets	$ 136,717,658	$ (3,174,446)	$ 81,319	$ 133,461,894

5. CAPITAL ASSETS (continued)

Capital assets activity for the year ended August 31, 2023 was as follows:

	9/1/2022	Increases	Decreases	8/31/2023
Not Depreciated:				
Land	$ 4,953,478	$ -	$ -	$ 4,953,478
Works of art	125,000	-	-	125,000
Construction in progress	228,024	1,026,779	228,024	1,026,779
Subtotal	5,306,502	1,026,779	228,024	6,105,257
Subject to Depreciation:				
Buildings and building improvements	157,710,465	4,001,688	-	161,712,153
Other real estate improvements	16,530,898	-	-	16,530,898
Total buildings and other real estate improvements	174,241,363	4,001,688	-	178,243,051
Furniture, machinery and equipment	1,627,795	536,012	93,069	2,070,738
Library materials	995,063	-	24,377	970,686
Total buildings and other capital assets	176,864,221	4,537,700	117,446	181,284,475
Accumulated Depreciation:				
Buildings and building improvements	35,618,216	3,618,008	-	39,236,224
Other real estate improvements	9,317,037	750,370	-	10,067,407
Total buildings and other real estate improvements	44,935,253	4,368,378	-	49,303,631
Furniture, machinery and equipment	698,324	84,720	90,696	692,348
Library materials	654,954	45,518	24,377	676,095
Total accumulated depreciation	46,288,531	4,498,616	115,073	50,672,073
Net capital assets	$ 135,882,192	$ 1,065,863	$ 230,397	$ 136,717,658

6. 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.

6. NONCURRENT LIABILITIES (continued)

At August 31, 2024, noncurrent liabilities are $105,234,015 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2023	Additions	Reductions	Balance 8/31/2024	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 104,261	$ -	$ 4,367	$ 99,894	$ 4,573
Revenue bonds	1,359	-	651	$ 708	292
Maintenance tax notes	10,785	-	1,846	8,939	1,942
Total	$ 116,405	$ -	$ 6,864	$ 109,541	$ 6,807

At August 31, 2023, noncurrent liabilities are $109,541,518 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance 9/1/2022	Additions	Reductions	Balance 8/31/2023	Current Portion
Bonds and tax notes payable					
General obligation bonds	$ 108,431	$ -	$ 4,170	$ 104,261	$ 4,367
Revenue bonds	1,980	-	621	1,359	651
Maintenance tax notes	5,711	7,409	2,335	10,785	1,845
Total	$ 116,122	$ 7,409	$ 7,126	$ 116,405	$ 6,863

7. 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 17% of the applicable current outstanding bonds and tax notes.

7. DEBT (continued)

Debt service requirements (in thousands) at August 31, 2024 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
2025	$ 4,573	$ 4,201	$ 292	$ 26	$ 1,942	$ 376	$ 6,807	$ 4,603
2026	4,792	3,984	197	15	2,040	281	7,029	4,280
2027	5,018	3,756	51	10	1,805	189	6,874	3,955
2028	5,255	3,518	53	7	998	123	6,306	3,648
2029	5,503	3,272	56	4	1,050	75	6,609	3,351
2030-2034	34,112	12,124	59	1	1,104	26	35,275	12,151
2035-2039	25,210	4,492	-	-	-	-	25,210	4,492
2040-2044	10,749	1,373	-	-	-	-	10,749	1,373
2045-2049	4,682	167	-	-	-	-	4,682	167
TOTAL	$ 99,894	$ 36,887	$ 708	$ 63	$ 8,939	$ 1,070	$ 109,541	$ 38,020

Debt service requirements (in thousands) at August 31, 2023 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
2024	$ 4,367	$ 4,406	$ 651	$ 48	$ 1,845	$ 468	$ 6,863	$ 4,922
2025	4,573	4,201	292	26	1,942	376	6,807	4,603
2026	4,792	3,984	197	15	2,040	281	7,029	4,280
2027	5,018	3,756	51	10	1,805	189	6,874	3,955
2028	5,255	3,518	53	7	998	123	6,306	3,648
2029-2033	32,641	13,596	115	5	2,155	101	34,911	13,702
2034-2038	30,230	5,822	-	-	-	-	30,230	5,822
2039-2043	10,443	1,678	-	-	-	-	10,443	1,678
2044-2048	6,942	332	-	-	-	-	6,942	332
TOTAL	$ 104,261	$ 41,293	$ 1,359	$ 111	$ 10,785	$ 1,538	$ 116,405	$ 42,942

8. 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.

8. BOND AND TAX NOTES PAYABLE (continued)

Bonds and tax notes payable associated with the College at August 31, 2024 and 2023 were as follows:

				District Balances	
Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	Balance August 31, 2024	Balance August 31, 2023
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
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%	50,285,000	65,630,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	42,715,000	45,280,000
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	4.0% - 5.0%	153,250,000	166,820,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.*****	195,980,000	2.375% - 5.0%	184,540,000	188,980,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)					
2022	Renovate and repair existing District facilities. Dated August 1, 2022.******	247,570,000	5.0%	195,935,000	223,250,000
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%	$ 17,220,000	$ 23,240,000
	Total Bonds for which the College has an Allocation	$ 1,175,550,000		$ 659,705,000	$ 728,960,000
	Allocation Percentage			17%	16%
	Balance Allocated to the College at August 31, 2024 and 2023			**$ 109,541,518**	**$ 116,404,907**

*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.

**** Bond series Limited Tax Bonds 2017 with bond premiums netted $173,000,000 in new funding for projects, with approximately $18,000,000 allocated to NLC.

***** Bond series Limited Tax Bonds 2021 with bond premiums netted $225,000,000 in new funding for projects, with approximately $24,000,000 allocated to NLC.

****** Bond series Tax Notes 2022 with bond premiums netted $270,000,000 in new funding for projects, with approximately $7,400,000 allocated to NLC. This was reflected in the District August 31, 2023 balance above.

Debt service requirements at August 31, 2024 and 2023 are based on the percentage allocation as discussed above, applied to the debt service of the District.

9. 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 11 included in the District's fiscal year 2024 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 8.25% for fiscal years 2024 and 8.0% for 2023 and 2022 and a State contribution rate of 8.25% for fiscal year 2024, 8.0% for fiscal year 2023, and 7.75% for the fiscal year ended August 31, 2022. 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 8.25% for fiscal year 2024, 8.0% for fiscal year 2023 and 7.75% for fiscal year 2022. Each participant contributed 6.65% for the fiscal years ended August 31, 2024, 2023 and 2022. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

9. EMPLOYEES' RETIREMENT PLANS (continued)

The retirement expense for both plans to the State of Texas for the College was $1,096,204, $486,718, and $454,747, for the fiscal years ended August 31, 2024, 2023 and 2022, 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 $1,311,372, $1,185,294, and $1,066,343 for the fiscal years ended August 31, 2024, 2023 and 2022, respectively, and represents the total required contributions for each year.

The total payroll for all College employees was $21,064,445, $17,471,657, and $15,684,132 for fiscal years 2024, 2023 and 2022, respectively. The total payroll of College employees covered by the TRS was $13,897,333, $12,893,733, and $11,925,509 and the total payroll of College employees covered by ORP was $1,994,215, $1,913,082, and $1,906,528 for fiscal years 2024, 2023 and 2022, respectively.

10. DEFERRED COMPENSATION PROGRAM

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

A total of $225,625 was contributed by 26 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 15 participants contributed a total of $165,109 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2024.

A total of $176,613 was contributed by 23 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 12 participants contributed a total of $135,534 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2023.

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.

11. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Receivables at August 31, 2024 and 2023 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, 2024 and 2023 are primarily related to operating accounts payable and construction.

12. 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 $75,282 and $73,008 at August 31, 2024 and 2023, respectively.

13. 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.

13. SELF-INSURED AND RISK MANAGEMENT PLANS (continued)

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to $450,000 per occurrence. Individual losses of over $450,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, for the years ended August 31, 2024 and August 31, 2023, approximately $3,278,495 and $3,278,495, respectively, 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.

14. HEALTH CARE AND LIFE INSURANCE BENEFITS

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

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately $625 and $1,223 per month for the year ended August 31, 2024 and between $623 and $1,220 per month for the year ended August 31, 2023. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled $1,354,302 and $1,180,114 for the years ended August 31, 2024 and 2023, 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.

15. 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 19 included in the District's fiscal year 2024 financial statements.

16. 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, 2024 and 2023 was approximately $344,263,311 and 308,255,579, 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, 2024 and 2023 were 98.3% and 98.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

17. 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, 2024 and 2023.

18. 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.

19. COMMITMENTS AND CONTINGENCIES

As of August 31, 2024 and 2023, various lawsuits and claims involving the District were pending. While the ultimate liability with respect to litigation and other claims asserted against the District 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.

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The District's management believes disallowances, if any, will not have a significant financial impact on the District's financial position.

The District has entered into several contracts for construction and various other renovation projects related to the College. Since the College is not a separate legal entity, the related commitments are made by the District.

20. SUBSEQUENT EVENTS

The College's management has evaluated subsequent events through the date the financial statements were available to be issued and no changes were necessary to be made to the financial statements as a result of this evaluation.


ALAMO COLLEGES DISTRICT
Northeast Lakeview College

Supplementary Information

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

Schedule A
Schedule of Operating Revenues
For the Year Ended August 31, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY24 Total	FY23 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	$ 9,480,190	$ -	$ 9,480,190	$ -	$ 9,480,190	$ 6,549,400
Out-of-District resident tuition	7,551,079	-	7,551,079	-	7,551,079	7,119,627
Non-resident tuition	1,653,022	-	1,653,022	-	1,653,022	1,300,372
TPEG - credit set aside *	767,519	-	767,519	-	767,519	638,198
Total tuition	19,451,810	-	19,451,810	-	19,451,810	15,607,597
Fees						
Other	297,579	-	297,579	-	297,579	493,068
Total fees	297,579	-	297,579	-	297,579	493,068
Total tuition and fees	19,749,389	-	19,749,389	-	19,749,389	16,100,665
Scholarship allowances and discounts						
Institutional allowances and scholarships	(1,086,322)	-	(1,086,322)	-	(1,086,322)	(1,101,931)
Remissions and exemptions - state	(776,336)	-	(776,336)	-	(776,336)	(624,702)
Remissions and exemptions - local	(5,875,138)	-	(5,875,138)	-	(5,875,138)	(4,352,688)
Federal grants to students	-	(4,864,521)	(4,864,521)	-	(4,864,521)	(3,984,695)
TPEG awards	-	(313,417)	(313,417)	-	(313,417)	(291,500)
State grants to students	-	(490,283)	(490,283)	-	(490,283)	(245,489)
Other local awards	-	(24,324)	(24,324)	-	(24,324)	-
Total scholarship allowances and discounts	(7,737,796)	(5,692,545)	(13,430,341)	-	(13,430,341)	(10,601,005)
Total net tuition and fees	12,011,593	(5,692,545)	6,319,048	-	6,319,048	5,499,660
Other operating revenues						
Federal grants and contracts	-	386,592	386,592	-	386,592	225,646
State grants and contracts	-	73,137	73,137	-	73,137	195,866
Non-governmental grants and contracts	-	42,715	42,715	-	42,715	52,067
Other operating revenues	411,530	-	411,530	-	411,530	418,885
Total other operating revenues	411,530	502,444	913,974	-	913,974	892,464
Sales and services of auxiliary enterprises						
Bookstore commission	-	-	-	2,014	2,014	(13,221)
Vending machines and copiers	-	-	-	6,950	6,950	9,700
Auxiliary-restricted	-	-	-	-	-	241,186
Campus access fees and fines	-	-	-	267,825	267,825	-
Other	-	-	-	1,082	1,082	652
Total sales and services of auxiliary enterprises	-	-	-	277,871	277,871	238,317
Total operating revenues	$12,423,123	$ (5,190,101)	$ 7,233,022	$ 277,871	$ 7,510,893	$ 6,630,441
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, $767,519 and $638,198 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2024 and 2023.

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, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Salaries and Wages	Benefits State	Benefits Local	Other Expenses	FY24 Total	FY23 Total
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	$9,601,774	$ -	$1,160,076	$3,349,272	$ 14,111,122	$ 12,591,605
Academic support	3,092,764	-	574,573	857,533	4,524,870	3,830,648
Student services	4,738,748	-	972,359	1,010,773	6,721,880	5,607,698
Institutional support	2,534,963	-	714,345	1,353,907	4,603,215	3,757,877
Operation and maintenance of plant	684,894	-	128,703	1,634,480	2,448,077	4,128,827
Scholarships and fellowships	-	-	-	153,654	153,654	239,406
Total unrestricted educational activities	20,653,143	-	3,550,056	8,359,619	32,562,818	30,156,061
Restricted - educational activities						
Instruction	100,984	1,166,969	18,205	134,047	1,420,205	1,356,477
Academic support	49,551	378,037	9,178	67,329	504,095	296,316
Student services	261,750	533,447	(59)	76,397	871,535	824,955
Institutional support	(984)	232,553	(79)	55,360	286,850	1,211,808
Operation and maintenance of plant	-	139,500	-	1,133,387	1,272,887	1,151,823
Scholarships and fellowships	-	-	-	7,853,523	7,853,523	5,688,178
Total restricted educational activities	411,301	2,450,506	27,245	9,320,043	12,209,095	10,529,557
Total educational activities	21,064,444	2,450,506	3,577,301	17,679,662	44,771,913	40,685,618
Depreciation expense - buildings	-	-	-	4,552,396	4,552,396	4,368,379
Depreciation expense - equipment	-	-	-	591,913	591,913	130,238
Total operating expenses	$ 21,064,444	$ 2,450,506	$ 3,577,301	$ 22,823,971	$ 49,916,222	$ 45,184,235
					(Exhibit 2)	(Exhibit 2)

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, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Unrestricted	Restricted	Total Educational Activities	FY24 Total	FY23 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general state support	$ 6,563,782	$ -	$ 6,563,782	$ 6,563,782	$ 5,347,580
State group insurance	-	1,354,302	1,354,302	1,354,302	1,180,114
State retirement match	-	1,096,204	1,096,204	1,096,204	486,718
Ad valorem taxes					
Taxes for maintenance and operations	17,204,673	-	17,204,673	17,204,673	18,567,621
Taxes for maintenance notes	-	2,731,944	2,731,944	2,731,944	3,461,068
Taxes for general obligation bonds	-	3,890,418	3,890,418	3,890,418	3,156,142
Federal revenue, non-operating	-	11,745,841	11,745,841	11,745,841	10,867,324
State revenue, non-operating	-	1,105,226	1,105,226	1,105,226	563,255
Gifts	550	16,000	16,550	16,550	26,500
Investment income	3,196	59,894	63,090	63,090	46,087
Other state funding - FAST Funds	515,570	-	515,570	515,570	-
Total non-operating revenues	24,287,771	21,999,829	46,287,600	46,287,600	43,702,409
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(2,148,503)	(2,148,503)	(2,148,503)	(2,567,440)
Interest on capital related debt-MTN	-	(1,438,595)	(1,438,595)	(1,438,595)	(1,778,015)
Loss on disposal of capital assets	-	-	-	-	(6,006)
Total non-operating expenses	-	(3,587,098)	(3,587,098)	(3,587,098)	(4,351,461)
Net non-operating revenues	$ 24,287,771	$ 18,412,731	$ 42,700,502	$ 42,700,502 (Exhibit 2)	$ 39,350,948 (Exhibit 2)

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, 2024
With Memorandum Totals for the Year Ended August 31, 2023

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	$ 2,120,088	$ -	$ -	$ 2,120,088	$ 2,120,088	$ -
Restricted	-	12,611,359	-	12,611,359	-	12,611,359
Net investment in capital assets	-	-	34,561,943	34,561,943	-	34,561,943
Total net position, August 31, 2024	2,120,088	12,611,359	34,561,943	49,293,390 (Exhibit 1)	2,120,088	47,173,302
Total net position, August 31, 2023	4,390,238	4,452,933	36,299,566	45,142,737 (Exhibit 1)	4,390,238	40,752,499
Net (decrease) increase in net position	$(2,270,150)	$ 8,158,426	$ (1,737,623)	$ 4,150,653 (Exhibit 2)	$ (2,270,150)	$ 6,420,803


ALAMO COLLEGES DISTRICT
Northeast Lakeview College

Internal Control Over Financial Reporting

INDEPENDENT AUDITORS' 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*

Board of Trustees
Northeast Lakeview College
San Antonio, Texas

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 the business-type activities of Northeast Lakeview College, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the Northeast Lakeview College's basic financial statements, and have issued our report thereon dated January 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northeast Lakeview College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northeast Lakeview College's internal control. Accordingly, we do not express an opinion on the effectiveness of Northeast Lakeview 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northeast Lakeview 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 financial statements. 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.*

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.



CliftonLarsonAllen LLP

San Antonio, Texas
January 10, 2024



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

Discussion and Possible Action on Acceptance of the FY 2024-2025 Fund Balance and Budget Amendments

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

ACHIEVING THE DREAM LEADER COLLEGE OF DISTINCTION

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SHAYNE WEST

Associate Vice Chancellor for Financial Planning & Auxiliary Services

Action Requested

Accepts the FY 2024-2025 Fund Balance & Budget Amendments as presented.

ALAMO COLLEGES DISTRICT
Malcolm Baldrige National Quality Award 2018 Award Recipient
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Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

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Discussion and Possible Action on Acceptance of the FY 2024-2025 Fund Balance & Budget Amendments

Presented to the Board Acting as Committee of the Whole on January 14, 2025, and now presented to the Board for approval on January 21, 2025.

MINUTE ORDER
"The Alamo Colleges Board of Trustees hereby accepts the FY 2024-2025 Fund Balance & Budget Amendments as presented."

PURPOSE
The following Budget Amendment Summary signifies, upon completion of the FY2024 financial audit, the beginning fund balance for FY2025 and changes to the FY2025 Budget which has been updated to reflect (a) rollover balances of multiyear accounts and operating savings based on final August 31, 2024 account balances, FY2025 operational adjustments and (b) proposed key strategic investments.

BACKGROUND
Rollover Balances. After the FY24 financial audit is completed, the balances for FY 2025 multi-year accounts are adjusted to reflect the carryover balances. This amendment allows for use of carryover balances for student activity fees, special program tuition, and other multi-year accounts.
Operating Adjustments With revised projections for state funding for FAST and state-paid benefits and Fall 2024 smart growth, revenue & expense budgets will be adjusted to reflect the revised amounts.
Dual Credit Cost Share. As stated in our agreement with our service-area ISD's, revenue budgets will be adjusted to reflect the billing to each ISD based on high school program enrollments, and expense budgets will be adjusted to increase funding at each college for faculty release time and other costs incurred in support of dual credit.
Savings Incentive Program. As defined in Board policy C.1.4, based on FY2024 operating fund savings, 50% of the savings based on final audited financials will be carried forward.
Strategic Investments. Utilizing prior years' savings, ACD will allocate to Alamo Colleges Foundation, Inc., funds to enhance the AlamoPROMISE endowment, in support of our students.

IMPLICATIONS
Financial: FY2025 Unrestricted Budget: Increase in revenue of $3,751,514, increase in expense of $48,641,440
FY2025 Restricted Budget: No change in revenue or expense
Strategic Plan: Goal III - Performance Excellence
Human Resources: N/A

ATTACHMENTS: FY 2025 Fund Balance & Budget Amendment Summary

Shayne A. West Digitally signed by Shayne A. West Date: 2025.01.08 10:58:08 -06'00'

Shayne A. West Date
Assoc. Vice Chancellor of FP&A

Dr. Thomas Cleary Date
Interim Vice Chancellor for Finance and Administration

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

FY25 BUDGET AMENDMENT OVERVIEW

ALAMO COLLEGES DISTRICT

SHAYNE A. WEST

Associate Vice Chancellor for Financial Planning & Auxiliary Services

Malcolm Baldrige National Quality Award Award Recipient 2024 2018

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Board Policies in Support of Charges

- A.1.3 College District, Vision, Values & Goals: Student Success, Principle-Centered Leadership, Performance Excellence
- C.1.4 Annual Budget

Charges to the Chancellor

- AlamoFUTURE
- Student Success
- Credentials of Value
- Economic Workforce & Development
- AlamoONLINE & Digital Learning
- College Access & Completion
- Talent & Engagement
- High School Programs

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PRESENTATION HIGHLIGHTS
3 Key Strategic Investments Impacting Our Moonshot

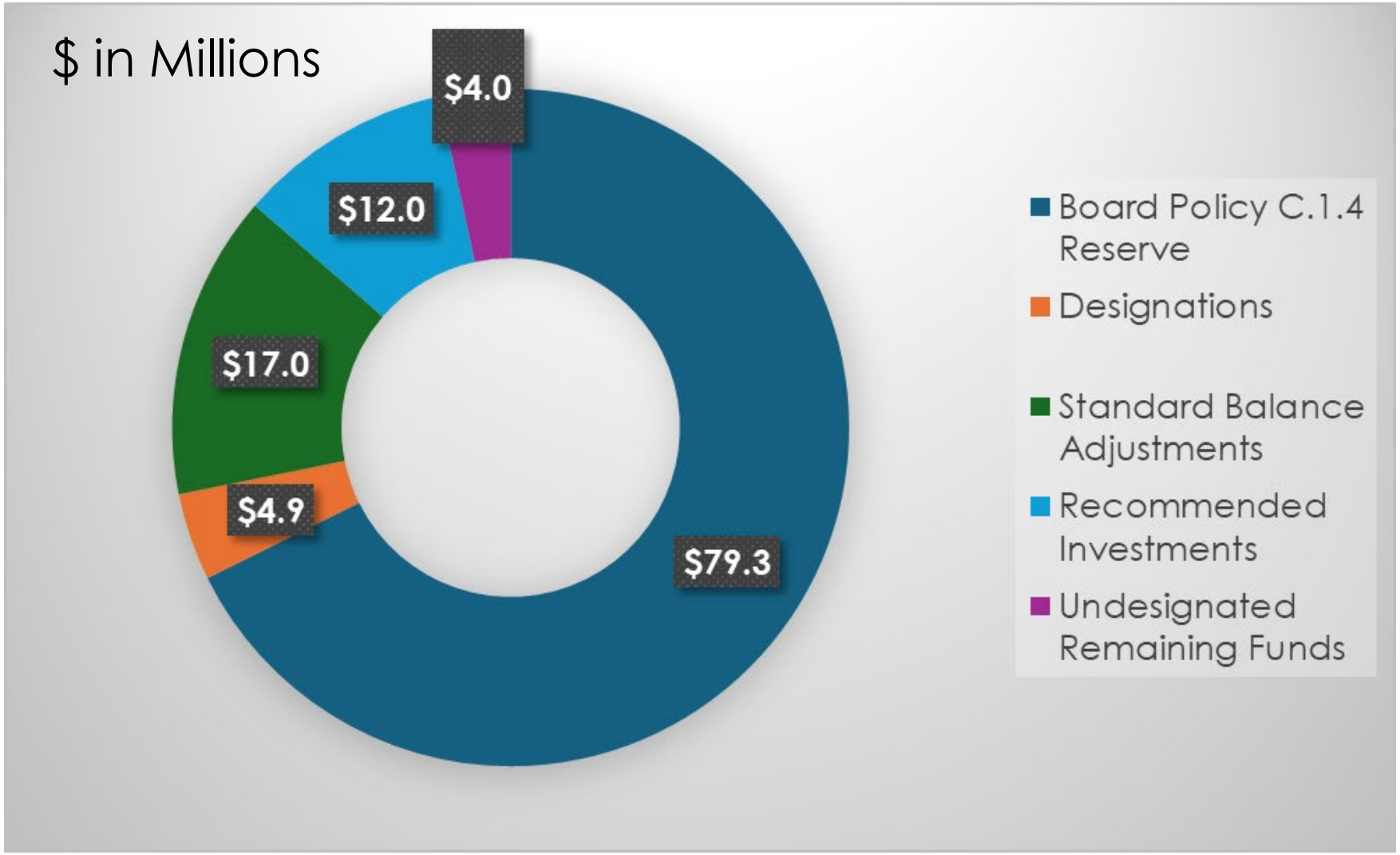
- AlamoPROMISE Endowment
- New Braunfels Sundance Pkwy
- Nursing & Emergency Medical Technician (EMT) Expansion

Budget Amendment Overview

With the financial audit complete for the prior fiscal year (FY2024) and the current fiscal year (FY2025) underway, we bring to the Board the following items:

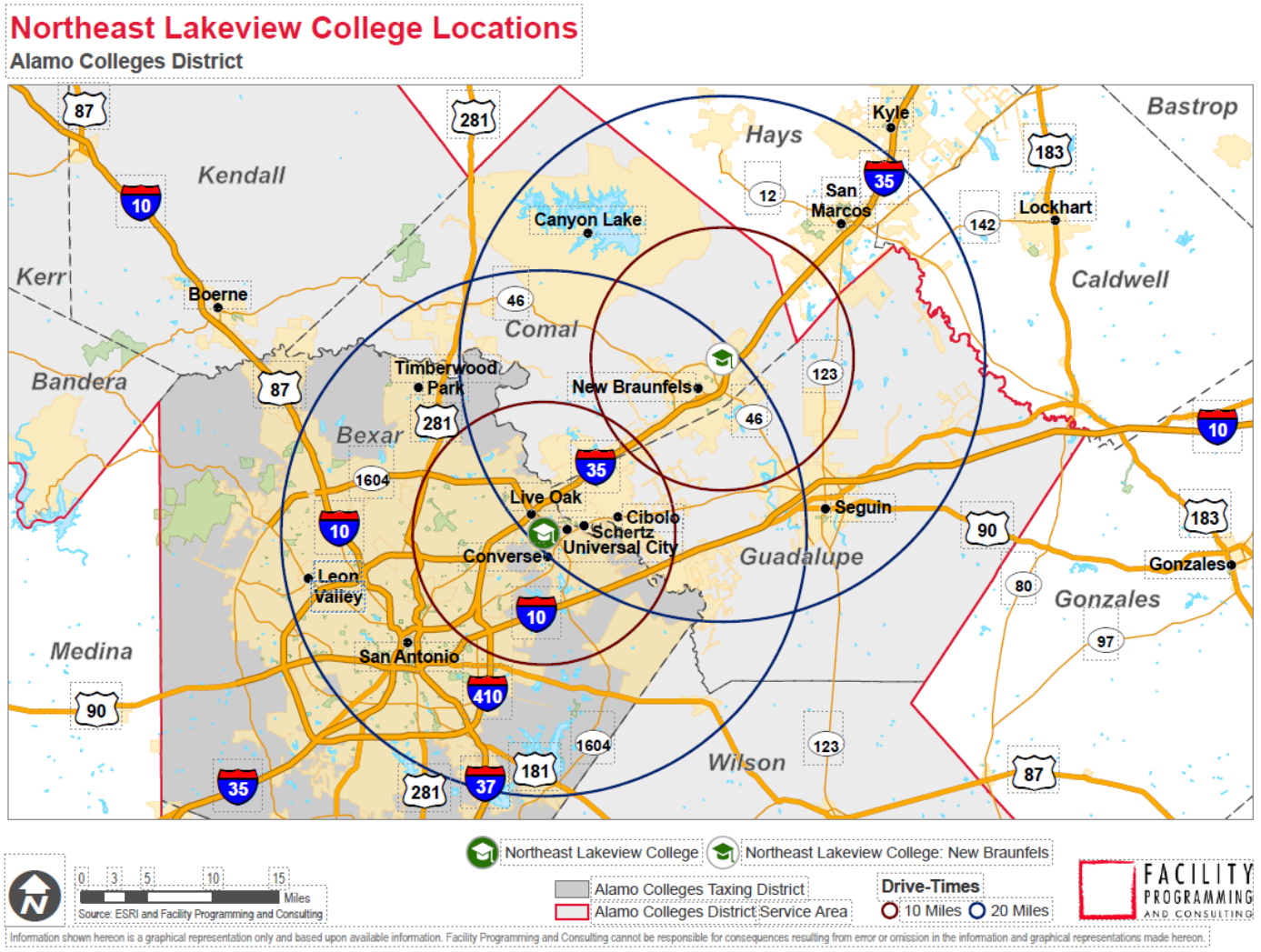
1. Beginning FY25 Unrestricted Fund Balance of $117.2M, effective 9/1/2024
2. Reserve & Utilization of the Unrestricted Fund Balance
   - Board Policy Reserve
   - Standard Designations & Balance Roll-forwards
   - Operating Adjustments & Recommended Investments

Unrestricted Fund Balance: $117.2M



IMPACT: Positioning for Growth

- **Opportunity**
  - Comal & Guadalupe Counties expected to grow 75%+ between now and 2040
  - Sundance Pkwy facility available for purchase
- **Board Approved Action:** utilize $14.25M from the Unrestricted Fund Balance reserve to purchase Sundance Pkwy property
- **Impact: Expand the ACD footprint, enhancing educational & training in our service area**



ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award Award Recipient 2024 2018

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Fund Balance Designations $4.9M

Worker's Compensation Reserve $3.3M

- Based on actuarial study





Multi-Year Student Work Study $1.6M

- Policy F.2.4
- 25% of FSEOG & FCWS Award set aside in Institutional funds

FSEOG Federal Supplemental Education Opportunity Grant
FCWS Federal College Work Study

ALAMO COLLEGES DISTRICT
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Balance Roll-forwards $17.0M

- **Student Activity Fees $2.1M**
  - Multi-year in nature, remaining funds roll over each fiscal year
  - $3 per SCH charged for specific student-related activities
- **Departmental & Auxiliary Activities $2.4M**
  - Multi-year in nature, remaining funds roll over each fiscal year
  - Non-instructional activities that generate revenue for a specific purpose
  - Examples: Auditorium & Facility rentals, SAC Challenger Learning Center
- **Special Program Tuition $6.8M**
  - Multi-year in nature, remaining funds roll over each fiscal year
  - Additional tuition charged to offset high-cost equipment, materials and high-wage/high-demand faculty stipends in certain programs
  - Examples: Nursing & Allied Health programs, various Workforce programs (Automotive & Diesel Technology, Welding, Industrial Technology)
- **Prior Year Savings Incentive $5.7M**
  - Policy C.1.4, allows for 50% of prior year operating savings to roll forward to the new year, providing supplemental operating funds to College & ACCESS departments

Recommended Operating Adjustments: $3.8M (net $0 impact)



Revenue Adjustments: $3.8M

- Increase FAST & State-paid benefits
- Fall net tuition growth
- ISD Cost Share

Expense Adjustments: $3.8M

- AlamoBOOKS+ (growth)
- ISD Cost Share stipend payments
- Fall growth to Colleges
- Additional Fringe Benefits from State

Recommended Investments: $12.0M

From Prior Years' Institutional Savings:

- AlamoPROMISE Endowment
- SAC/NVC Nursing Expansion
- Strategic Reserve, including institutional costs associated with acquisition of Sundance Pkwy property in New Braunfels



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IMPACT: AlamoPROMISE Endowment

- **Opportunity:** Partnering with the Alamo Colleges Foundation to provide a recurring source of funds to enhance AlamoPROMISE scholarships
- **Recommendation:** Allocate **$7,500,000** from ACD to Alamo Colleges Foundation, Inc., using prior year (FY24) operating savings
- **IMPACT: With a projected average return of 7%, the endowment will earn approximately $525,000 annually, providing PROMISE scholarship funding for 150+ students each year.**



Board Actions Requested on January 21, 2025

Discussion and Possible Action on Acceptance of FY2024 & FY2025 Fund Balance and Budget Amendments

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Thank you.

ALAMO COLLEGES DISTRICT

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Award Recipient
2024 2018

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EXHIBIT I: FISCAL YEAR 2025 ALL FUNDS BUDGET SUMMARY REPORT

$ in Millions	Unrestricted	Restricted	Total
FY24			
Beginning Fund Balance (9/1/23)	$107.5	$445.0	$552.5
Revenue	$518.5	$275.1	$793.6
Expense	$508.8	$289.0	$797.8
Ending Fund Balance (8/31/24)	**$117.2**	**$431.1**	**$548.3**
FY25			
Beginning Fund Balance (9/1/24)	$117.2	$431.1	$548.3
Revenue (budget)	$528.6	$282.7	$811.3
Expense (budget)	$528.6	$467.3	$995.9
Ending Fund Balance (8/31/25)	**$117.2**	**$246.5**	**$363.7**

EXHIBIT II: FISCAL YEAR 2025 UNRESTRICTED SUMMARY REPORT

$ in Millions		**Unrestricted ONLY**	
FY24			
Beginning Fund Balance (9/1/23)	$107.5		
Revenue	$518.5		
Expense	$508.8		
Ending Fund Balance (8/31/24)	**$117.2**		
FY25	***Approved***	***Amend #1***	***Adjusted***
Beginning Fund Balance (9/1/24)	***$117.2***		***$117.2***
Revenue (budget)	$528.6	$3.8	$532.3
Expense (budget)	$528.6	$48.6	$577.2
Ending Fund Balance (8/31/25)	**$117.2**	**-$44.9**	**$72.3**

ALAMO COLLEGES

BUDGET AMENDMENT # 1 REVENUE FOOTNOTE DETAILS

UNRESTRICTED

Amendment	Description	Campus	REVENUE
Instruction and General			
Jan2025	State Appropriations - FAST	ACD	1,349,360
Jan2025	State Appropriations - Benefits	ACD	563,999
Jan2025	Net Tuition - Fall	Colleges	948,307
Jan2025	ISD Cost Share - billing to ISD's	Colleges	889,848
Total			**3,751,514**
Public Service			
Total			**-**
Scholarships and Fellowships			
Total			**-**
Auxiliary Enterprises			
Total			**-**
Student Activity Fee			
Total			**-**
Other Transfers			
Total			**-**
TOTAL REVENUE AMENDMENT			**3,751,514**

RESTRICTED

Amendment	Description	Campus	REVENUE
Other Transfers			
Total			**-**
TOTAL REVENUE AMENDMENT - RESTRICTED			**-**
TOTAL REVENUE			**3,751,514**

Note: Dollar amounts are rounded

ALAMO COLLEGES

BUDGET AMENDMENT # 1 EXPENSE FOOTNOTE DETAILS

UNRESTRICTED

Amendment	Description	Campus	EXPENSE
Instruction and General			
Jan 2025	AlamoBOOKS+ (Dual Credit)	ACD	408,812
Jan 2025	AlamoBOOKS+ (Fall non DC)	ACD	219,279
Jan 2025	ISD Cost Share - ISD stipends	Colleges	921,289
Jan 2025	Fall Smart Growth (Tuition)	Colleges	729,028
Jan 2025	Add'l Fringe Benefits, incl from State	ACD	563,999
Jan 2025	Add'l Investment in FAST	ACD	909,107
Jan 2025	AlamoPROMISE Endowment	ACD	7,500,000
Jan 2025	SAC/NVC nursing expansion	SAC/NVC	1,000,000
Jan 2025	Strategic Reserve, including NB buy	ACD	3,500,000
Jan 2025	C.1.4 Savings Incentive (College & ACCESS)	ACD	5,728,730
Jan 2025	SAC Special Program Tuition - Fund 111005	SAC	2,709,408
Jan 2025	SPC Special Program Tuition - Fund 112005	SPC	3,849,025
Jan 2025	PAC Special Program Tuition - Fund 113005	PAC	185,450
Jan 2025	NVC Special Program Tuition - Fund 114005	NVC	42,757
Jan 2025	NLC Special Program Tuition - Fund 115005	NLC	-
Jan 2025	Veterans Admin Revenue	Colleges	11,354
Total			**28,278,237**
Public Service			
Total			**-**
Scholarships and Fellowships			
Total			**-**
Auxiliary Enterprises			
Total			**-**
Student Activity Fee			
Jan 2025	Student Activity Fee Carry Over - fund 111003	SAC	163,435
Jan 2025	Student Activity Fee Carry Over - fund 112003	SPC	141,795
Jan 2025	Student Activity Fee Carry Over - fund 113003	PAC	498,998
Jan 2025	Student Activity Fee Carry Over - fund 114003	NVC	1,049,752
Jan 2025	Student Activity Fee Carry Over - fund 115003	NLC	280,880
Total			**2,134,860**

ALAMO COLLEGES

BUDGET AMENDMENT # 1 EXPENSE FOOTNOTE DETAILS

UNRESTRICTED

Amendment	Description	Campus	EXPENSE
Other Transfers			
Jan 2025	Purchase of Sundance Parkway, New Braunfels, utilizing fund balance reserve	ACD	14,250,000
Jan 2025	SAC General Scholarships US - Fund 151001	SAC	747
Jan 2025	SPC General Scholarships US - Fund 152001	SPC	-
Jan 2025	PAC General Scholarships US - Fund 153001	PAC	-
Jan 2025	NVC General Scholarships US - Fund 154001	NVC	-
Jan 2025	NLC General Scholarships US - Fund 155001	NLC	2,044
Jan 2025	DWD - General Scholarships US - Fund 159001	ACCESS	27,747
Jan 2025	GEN - Unrestricted Scholarships US - Fund 159501	ACD	256
Jan 2025	SAC Parking Rentals - Fund 171001	SAC	-
Jan 2025	SAC Koehler Reimbursable Exp - Fund 171002	SAC	70,665
Jan 2025	SAC Student Publications - Fund 171003	SAC	9,674
Jan 2025	SAC RG FED-CTE Cybernet-Muschalek - Fund 171004	SAC	42,634
Jan 2025	SAC McAllister Auditorium Rental - Fund 171005	SAC	102,366
Jan 2025	SAC Scobee Planetarium - Fund 171006	SAC	-
Jan 2025	SAC CLCSA - Fund 171007	SAC	312,681
Jan 2025	SAC Miscellaneous Rentals - Fund 171009	SAC	232,755
Jan 2025	SAC Tech Store - Fund 171010	SAC	308,225
Jan 2025	SAC Eco Centro - Fund 171011	SAC	93,609
Jan 2025	SAC Mortuary - Fund 171012	SAC	-
Jan 2025	SAC Statement Level Adjustments - Fund 171099	SAC	-
Jan 2025	SPC Miscellaneous Rentals - Fund 172001	SPC	128,285
Jan 2025	SPC Auditorium Rental - Fund 172002	SPC	20,699
Jan 2025	SPC Fine Arts Designated Revenue - Fund 172003	SPC	3,488
Jan 2025	SPC Bowling Alley - Fund 172004	SPC	10,755
Jan 2025	SPC GSVOTC Rentals - Fund 172005	SPC	67,643
Jan 2025	SPC SWC Center of Excellence Math - Fund 172006	SPC	1,625
Jan 2025	SPC Artemisia's Restaurant - Fund 172007	SPC	-
Jan 2025	SPC Statement Level Adjustments - Fund 172099	SPC	-
Jan 2025	PAC Gym Rental - Fund 173001	PAC	27,838
Jan 2025	PAC Performing Arts Center - Fund 173002	PAC	29,211
Jan 2025	PAC Miscellaneous Rentals - Fund 173003	PAC	522,853
Jan 2025	PAC Food Truck Park - Fund 173004	PAC	1,650
Jan 2025	NVC Fine Arts Designated Revenue - Fund 174003	NVC	93,888
Jan 2025	NVC Movie Night Events - Fund 174004	NVC	1,212
Jan 2025	NVC Fundraising Events - Fund 174005	NVC	600
Jan 2025	NLC Wellness Facility Rental - Fund 175001	NLC	158,739
Jan 2025	NLC NPAC Auditorium Rental - Fund 175002	NLC	52,385
Jan 2025	NLC NPAC Box Office - Fund 175003	NLC	9,300
Jan 2025	NLC Facilities Rental - Fund 175004	NLC	-
Jan 2025	Tees Energy Conservation - Fund 179001	ACD	21,731
Jan 2025	Student Success Strategies Fund - Fund 179002	ACD	-

ALAMO COLLEGES

BUDGET AMENDMENT # 1 EXPENSE FOOTNOTE DETAILS

UNRESTRICTED

Amendment	Description	Campus	EXPENSE
Jan 2025	DIS Multi-Year Student Work-Study - Fund 179003	ACD	1,623,041
Total			**18,228,343**
TOTAL EXPENSE AMENDMENT - UNRESTRICTED			**48,641,440**

RESTRICTED

Amendment	Description	Campus	EXPENSE
Other Transfers			
Total			**-**
TOTAL EXPENSE AMENDMENT - RESTRICTED			**-**

TOTAL EXPENSE	**48,641,440**

Note: Dollar amounts are rounded

ALAMO COLLEGES

BUDGET AMENDMENT # 1 TRANSFERS FOOTNOTE DETAILS

UNRESTRICTED

Amendment	Description	Campus	TRANSFERS
Instruction and General			
Jan 2025	AlamoBOOKS+ (Dual Credit)	ACD	(408,812)
Jan 2025	AlamoBOOKS+ (Fall non DC)	ACD	(219,279)
Jan 2025	ISD Cost Share - ISD stipends	Colleges	(921,289)
Jan 2025	Fall Smart Growth (Tuition)	Colleges	(729,028)
Jan 2025	Add'l Fringe Benefits, incl from State	ACD	(563,999)
Jan 2025	Add'l Investment in FAST	ACD	(909,107)
Jan 2025	AlamoPROMISE Endowment	ACD	(7,500,000)
Jan 2025	SAC/NVC nursing expansion	SAC/NVC	(1,000,000)
Jan 2025	Strategic Reserve, including NB buy	ACD	(3,500,000)
Jan 2025	C.1.4 Savings Incentive (College & ACCESS)	ACD	(5,728,730)
Jan 2025	SAC Special Program Tuition - Fund 111005	SAC	(2,709,408)
Jan 2025	SPC Special Program Tuition - Fund 112005	SPC	(3,849,025)
Jan 2025	PAC Special Program Tuition - Fund 113005	PAC	(185,450)
Jan 2025	NVC Special Program Tuition - Fund 114005	NVC	(42,757)
Jan 2025	NLC Special Program Tuition - Fund 115005	NLC	-
Jan 2025	Veterans Admin Revenue	Colleges	(11,354)
Total			**(28,278,237)**
Public Service			
Total			**-**
Scholarships and Fellowships			
Total			**-**
Auxiliary Enterprises			
Total			**-**
Student Activity Fee			
Jan 2025	Student Activity Fee Carry Over - fund 111003	SAC	(163,435)
Jan 2025	Student Activity Fee Carry Over - fund 112003	SPC	(141,795)
Jan 2025	Student Activity Fee Carry Over - fund 113003	PAC	(498,998)
Jan 2025	Student Activity Fee Carry Over - fund 114003	NVC	(1,049,752)
Jan 2025	Student Activity Fee Carry Over - fund 115003	NLC	(280,880)
Total			**(2,134,860)**
Other Transfers			
Jan 2025	Purchase of Sundance Parkway, New Braunfels, utilizing fund balance reserve	ACD	(14,250,000)
Jan 2025	SAC General Scholarships US - Fund 151001	SAC	(747)
Jan 2025	SPC General Scholarships US - Fund 152001	SPC	-
Jan 2025	PAC General Scholarships US - Fund 153001	PAC	-
Jan 2025	NVC General Scholarships US - Fund 154001	NVC	-
Jan 2025	NLC General Scholarships US - Fund 155001	NLC	(2,044)
Jan 2025	DWD - General Scholarships US - Fund 159001	ACCESS	(27,747)

ALAMO COLLEGES

BUDGET AMENDMENT # 1 TRANSFERS FOOTNOTE DETAILS

UNRESTRICTED

Amendment	Description	Campus	TRANSFERS
Jan 2025	GEN - Unrestricted Scholarships US - Fund 159501	ACD	(256)
Jan 2025	SAC Parking Rentals - Fund 171001	SAC	-
Jan 2025	SAC Koehler Reimbursable Exp - Fund 171002	SAC	(70,665)
Jan 2025	SAC Student Publications - Fund 171003	SAC	(9,674)
Jan 2025	SAC RG FED-CTE Cybernet-Muschalek - Fund 171004	SAC	(42,634)
Jan 2025	SAC McAllister Auditorium Rental - Fund 171005	SAC	(102,366)
Jan 2025	SAC Scobee Planetarium - Fund 171006	SAC	-
Jan 2025	SAC CLCSA - Fund 171007	SAC	(312,681)
Jan 2025	SAC Miscellaneous Rentals - Fund 171009	SAC	(232,755)
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Jan 2025	SAC Eco Centro - Fund 171011	SAC	(93,609)
Jan 2025	SAC Mortuary - Fund 171012	SAC	-
Jan 2025	SAC Statement Level Adjustments - Fund 171099	SAC	-
Jan 2025	SPC Miscellaneous Rentals - Fund 172001	SPC	(128,285)
Jan 2025	SPC Auditorium Rental - Fund 172002	SPC	(20,699)
Jan 2025	SPC Fine Arts Designated Revenue - Fund 172003	SPC	(3,488)
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Jan 2025	SPC SWC Center of Excellence Math - Fund 172006	SPC	(1,625)
Jan 2025	SPC Artemisia's Restaurant - Fund 172007	SPC	-
Jan 2025	SPC Statement Level Adjustments - Fund 172099	SPC	-
Jan 2025	PAC Gym Rental - Fund 173001	PAC	(27,838)
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Jan 2025	NLC Wellness Facility Rental - Fund 175001	NLC	(158,739)
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Jan 2025	NLC NPAC Box Office - Fund 175003	NLC	(9,300)
Jan 2025	NLC Facilities Rental - Fund 175004	NLC	-
Jan 2025	Tees Energy Conservation - Fund 179001	ACD	(21,731)
Jan 2025	Student Success Strategies Fund - Fund 179002	ACD	-
Jan 2025	DIS Multi-Year Student Work-Study - Fund 179003	ACD	(1,623,041)
Total			**(18,228,343)**

TOTAL TRANSFER AMENDMENT - UNRESTRICTED **(48,641,440)**

ALAMO COLLEGES

BUDGET AMENDMENT # 1 TRANSFERS FOOTNOTE DETAILS

UNRESTRICTED

Amendment	Description	Campus	TRANSFERS

RESTRICTED

Amendment	Description	Campus	EXPENSE
Other Transfers			
			-
Total			**-**

TOTAL EXPENSE AMENDMENT - RESTRICTED **-**

TOTAL TRANSFER **(48,641,440)**

Note: Dollar amounts are rounded

Discussion and Possible Action on the Purchase of Marketing and Advertising Services

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

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Kristi Wyatt
Associate Vice Chancellor for Marketing and Engagement
Office of Communication

Action Requested

Awards a contract to the vendors as presented in Attachment A for providing for the purchase of Marketing and Advertising Services for an estimated annual amount of $1,300,000.

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2018 Award Recipient

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Discussion and Possible Action on the Purchase of Marketing and Advertising Services

Presented to the Board Acting as Committee of the Whole on January 14, 2025 and now presented to Board for approval on January 21, 2025.

MINUTE ORDER

"The Board of Trustees hereby awards a contract to the vendors as presented in Attachment A for providing for the purchase of Marketing and Advertising Services for an estimated annual amount of $1,300,000."

PURPOSE

This contract action provides establishing a pool of qualified service providers for the purchase of marketing and advertising services on an as needed basis. This Indefinite Delivery Indefinite Quantity (IDIQ) means a contract for services that does not procure or specify a firm quantity of services and that provides for the issuance of orders for the delivery of services during the period of the contract.

BACKGROUND

A notice soliciting Request for Proposals (RFP) was advertised in the San Antonio Express News and La Prensa de San Antonio twice over a 15-day period. Additionally, the Purchasing & Contract Administration sent notices to 51 potential Offerors. The thirteen (13) proposals received by the RFP deadline were evaluated by representatives from the Office of Communications considering the RFP specifications and requirements. As a result of this effort, the proposals submitted by Anderson Marketing Group, Arrow Media, MarketVision, Hearst, MVW Communications, Palladium Media, SteelDigital Studios, Symbio Hush Creative Agency, TXC Texas Creative, The Seedless Agency, TradeCraft, and talkStrategy are recommended for award on a best value basis.

An evaluation process to formally award multiple contracts to various Offerors was conducted to reduce the delays in repetitive bidding, expand the range of services, and to ensure services are available when needed. The amounts shown are the Alamo College District's best estimates for a one-year period. There is no guaranteed amount of purchase commitment. The actual amount paid will be determined by the amount of goods purchased.

The contracts will begin upon award and terminate December 31, 2027 with three one-year options for renewal upon mutual consent of the contractors and the Alamo Colleges District. The contracts awarded to Anderson Marketing Group, MarketVision, MVW Communications, The Seedless Agency, Steel Advertising, talkStrategy, TradeCraft, and Symbio Hush Creative Agency will contribute to the Alamo Colleges District Small, Minority, Woman, and Veteran-Owned Business Enterprise (SMWVBE) Program Aspirational Goals.

IMPLICATIONS

Financial: Estimated $1,300,000 annually; funding is not encumbered with this action and will be provided with each purchase.
Strategic Plan: Goal I – Student Success; Goal III - Performance Excellence
Employee Services: None
Attachments: A. Vendor Selection
B. Price Tabulation
C. Evaluation Criteria

Lisa L. Mazure, MSA CPA
Digitally signed by Lisa L. Mazure, MSA CPA
Date: 2025.01.02 13:37:37 -06'00'

Jody Eastland, MBA, FAHRMM, CMRP Date
Director, Purchasing & Contract Administration

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

Dr. Thomas Cleary Date
Interim Vice Chancellor, Finance & Administration

Dr. Mike Flores Date
Chancellor

CSP 2025-0071

Attachment A: Vendor Selection

- Anderson Marketing Group
- Arrow Media
- MarketVision
- Hearst
- MVW Communications
- Palladium Media
- SteelDigital Studios
- Symbio Hush Creative Agency
- TXC Texas Creative
- The Seedless Agency
- TradeCraft
- talkStrategy

Attachment B: Price Tabulation
Purchase of Marketing and Advertising Services (Rebid)

ITEM NO.	DESCRIPTION	Anderson Marketing Group	Arrow Media LLC	F. Guerra DeBerry LLC dba GDC Marketing & Ideation	Hearst	Garcia Baldwin Inc dba MarketVision	MVW Communications LLC	Palladium Media LLC	The Seedless Agency	Steel Digital Studios Inc dba Steel Advertising	Symbio Hush Creative Agency	talk Strategy	Trade Craft	TXC Texas Creative dba TexasCreative
1	Blended Fees (estimated per hour)	$150.00	$250.00	$150.00	$150.00	$150.00	$150.00	$150.00	$165.00	$160.00	$150.00	$135.00	$150.00	$150.00
Price Ranking		2	13	2	2	2	2	2	12	11	2	1	2	2
Technical Ranking		7	5	8	13	9	6	11	10	1	12	2	4	3
Overall Ranking		12	7	5	13	6	4	9	8	2	11	10	1	3

Notes:

1. The items will be purchased on an as needed basis.
2. Services will vary by Offeror.

Attachment C: Evaluation Criteria
Purchase of Marketing and Marketing and Advertising Services (Rebid)

Evaluation Criteria and Proposal Requirements	Maximum Weighted Score
Proposed Fee Structure	20
Quality of Vendor's Goods and Services	25
Extent to Which the Goods or Services Meet the District's Needs	45
Other Relevant Factor Specifically Listed in the Proposal	10
Total	100

Discussion and Possible Action on the Purchase of Marketing and Advertising Services

ALAMO COLLEGES DISTRICT

Kristi Wyatt
Associate Vice Chancellor for Marketing and Engagement
Office of Communications

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Board Policies in Support of Charges

C.4.1 (Policy) Communications on Behalf of the College District and Colleges

G.1.3 (Policy) Advertising and Fund Raising

Charges to the Chancellor

Monitored Goals

Strengthen the Alamo Colleges District brand, while promoting awareness of new and emerging Alamo Colleges District initiatives using targeted marketing and communications strategies

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Marketing and Advertising Services Vendor Pool

PURPOSE:

Establish a pool of qualified service providers for the purchase of marketing and advertising services on an as needed basis.

IMPACT:

Establishing a pool to allow for the selection of the best qualified vendor based on the specific needs and required output for marketing services

1. **Efficiency**: Streamlines the process of sourcing and engaging service providers, saving time and effort when marketing or advertising needs arise.
2. **Consistency**: Allows for a more consistent application of branding and messaging.
3. **Cost-effectiveness**: Facilitates competitive pricing and budget management by negotiating terms in advance with qualified providers.
4. **Scalability**: Provides flexibility to address varying levels of demand.

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Recommended Contract Action: Establish a Pool of Qualified Marketing and Advertising Services Vendors

Type of Contract Action: This minute order establishes a pool of vendors allowing the Office of Communications to engage on an as-needed basis with suppliers for specific marketing and advertising services.

Contract Term: The initial contracts will begin upon award and initially terminate on December 31, 2027 with the option for renewal for three, one-year periods.

SMWVBE: Anderson Marketing Group, MarketVision, MVW Communications, The Seedless Agency, Steel Advertising, talkStrategy, TradeCraft, and Symbio Hush are SMWVBE **(9 total).**

Local: Anderson Marketing Group, GDC Marketing & Ideation, Hearst, MarketVision, MVW Communications, Palladium Media, The Seedless Agency, Symbio Hush, talkStrategy, TexasCreative, and TradeCraft are local vendors **(12 total).**

Funding: $1.3 million Estimated annual amount. Funds are not encumbered with this action and will be encumbered with each individual purchase.

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Recommended Action

Request that this item be moved forward to the Regular Board Meeting on January 21, 2025 for Board of Trustees action.

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Thank You

ALAMO COLLEGES DISTRICT

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2024 2018

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Appendix - Background

- A notice soliciting Request for Proposals (RFP) was advertised in the San Antonio Express News and La Prensa twice over a 15 day period. Additionally, Purchasing and Contract Administration sent notices to 51 potential Offerors.

- The thirteen (13) proposals received by the RFP deadline were evaluated by representatives from the Office of Communications considering the specifications and requirements of the RFP.

- As a result of this effort, the proposals submitted by Anderson Marketing Group, Arrow Media LLC, F. Guerra DeBerry LLC dba GDC Marketing & Ideation, Hearst, Garcia Baldwin Inc dba MarketVision, MVW Communications LLC, Palladium Media LLC, The Seedless Agency, Steel Digital Studios Inc dba Steel Advertising, Symbio Hush Creative Agency, talkStrategy, TXC Texas Creative LLC dba Texas Creative, and TradeCraft are recommended for award on a best value basis.

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Discussion and Possible Action on Approval of the Internal Audit Charter

ALAMO COLLEGES DISTRICT

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Frank Cortez
District Director of Internal Audit

Action Requested

Approve the Internal Audit Charter attached to this Minute Order to be effective as of January 21, 2025.

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Thank you.

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Discussion and Possible Action on Approval of the Internal Audit Charter

Presented to the Board acting as Committee of the Whole on January 14, 2025, and to the Board for approval on January 21, 2025.

MINUTE ORDER
"The Board of Trustees hereby approves the Internal Audit Charter attached to this Minute Order to be effective as of January 21, 2025."

PURPOSE
The Institute of Internal Auditors (IIA) new Global Internal Audit Standards require the chief audit executive to present a final draft of the internal audit charter during a board meeting to be discussed and approved. Changes are recommended based on the IIA's general model internal audit charter for the public sector, which the IIA published. The charter has been customized to reflect the operating environment of Alamo Colleges' Internal Audit function and the organization it serves. Any updates to the charter require Board approval.

BACKGROUND
The Global Internal Audit Standards require the chief audit executive to develop an internal audit charter, defined as "a formal document that includes the internal audit function's mandate, organizational position, reporting relationships, scope of work, types of services, and other specifications." According to Standard 6.2 Internal Audit Charter, the charter must also include the Purpose of Internal Auditing and the internal audit function's commitment to adhering to the Global Internal Audit Standards. The Internal Audit Director established a process to bring the charter forward for review each year.

IMPLICATIONS

Financial:	None
Strategic Plan:	Goal III – Performance Excellence
Human Resources:	None

ATTACHMENT:
Internal Audit Charter, Effective January 21, 2025
Internal Audit Charter, Highlighted Changes - Effective January 21, 2025

Frank Cortez Date
District Director of Internal Audit

Gerald Lopez Date
Chairman, Audit, Budget & Finance Committee

ALAMO COLLEGES DISTRICT

Recommended Action

Internal Audit recommends that the minute orders be moved to the Regular Board Meeting on January 21, 2025. The charters listed below will be discussed and possible action for approval will be considered.

- Internal Audit Charter
- Audit Committee Charter

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ALAMO COLLEGES DISTRICT
INTERNAL AUDIT DEPARTMENT CHARTER
Effective January 21, 2025

Purpose

The purpose of the internal audit function is to strengthen Alamo Colleges District's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances Alamo Colleges District's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Alamo Colleges District's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The Institute of Internal Auditors (IIA) Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Board of Trustees.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

The Alamo Colleges District's internal audit function will adhere to the mandatory elements of IIA's International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The chief audit executive will report annually to the board and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Mandate

Authority

The Alamo Colleges District's Board of Trustees grants the internal audit function the mandate to provide the board and senior management with objective assurance, advice, insight, and foresight through C.01.02 Audit Services Policy and the establishment of the Alamo Colleges Internal Audit Protocol.

The internal audit function's authority is created by its direct reporting relationship to the Board. Such authority allows for unrestricted access to the Board. The Board authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of Alamo Colleges District and other specialized services from within or outside Alamo Colleges District to complete internal audit services.

Independence, Organizational Position, and Reporting Relationships

The District Director of Internal Audit is the chief audit executive at the Alamo Colleges District. The chief audit executive will be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See "Mandate" section.) The chief audit executive will report functionally to the Board and administratively (for example, day-to-day operations) to the Chancellor. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the board, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The chief audit executive will confirm to the Board, at least annually, the organizational independence of the internal audit function. If the governance structure does not support organizational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The chief audit executive will disclose to the Board any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, board, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganization within the organization.
- Significant changes in the chief audit executive, board, and/or senior management.
- Significant changes to the organization's strategies, objectives, risk profile, or the environment in which the organization operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Board Oversight

To establish, maintain, and ensure that Alamo Colleges District's internal audit function has sufficient authority to fulfill its duties, the board will:

- Discuss the appropriate authority, role, responsibilities, scope, and services (assurance and advisory) of the internal audit function with the chief audit executive and senior management.
- To the extent permitted by the Texas Open Meetings Act, ensure the chief audit executive has unrestricted access to and communicates and interacts directly with the board, including in private meetings without senior management present.
- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the chief audit executive and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.

- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the chief audit executive to consider changes affecting the organization, such as the employment of a new chief audit executive or changes in the type, severity, and interdependencies of risks to the organization; and approve the internal audit charter annually.
- Approve the risk-based internal audit plan.
- Approve the internal audit function's resources plan.
- Approve the internal audit function's budget.
- Collaborate with senior management to determine the qualifications and competencies the organization expects in a chief audit executive, as described in the Global Internal Audit Standards.
- Authorize the appointment and removal of the chief audit executive.
- Approve the remuneration of the chief audit executive.
- Review the chief audit executive's performance.
- Receive communications from the chief audit executive about the internal audit function, including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established and review the results annually.
- Make appropriate inquiries of senior management and the chief audit executive to determine whether scope or resource limitations are inappropriate.

Chief Audit Executive Roles and Responsibilities

Ethics and Professionalism

The chief audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

Objectivity

The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for Alamo Colleges District or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Alamo Colleges District employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, board, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The chief audit executive has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the board and senior management. Discuss the plan with the board and senior management and submit the plan to the board for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in Alamo Colleges District's business, risks, operations, programs, systems, and controls.
- Communicate with the board and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the board and senior management biannually and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact Alamo Colleges District and communicate to the board and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to Alamo Colleges District's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the board and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief audit executive cannot achieve an appropriate

level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.
- Ensure compliance with Texas Government Code, Section 2102.015: *Publication of Audit Plan and Annual Report on the Internet*.

Communication with the Board and Senior Management

The chief audit executive will report at least annually to the board and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the board.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond Alamo Colleges District's risk appetite.

Quality Assurance and Improvement Program

The chief audit executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the chief audit executive will communicate with the board and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside Alamo Colleges District; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organization, including all Alamo Colleges District's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the board and management on the adequacy and effectiveness of governance, risk management, and control processes for Alamo Colleges District.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of Alamo Colleges District's strategic objectives are appropriately identified and managed.
- The actions of Alamo Colleges District's officers, directors, management, employees, faculty, students, contractors, or other relevant parties comply with Alamo Colleges District's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Alamo Colleges District.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Approval/Signatures

_____ _____

Mr. Frank Cortez
Chief Audit Executive
District Director of Internal Audit

Date

_____ _____

Gerald Lopez
Topic Chairman, Audit, Budget, & Finance,
Committee of the Whole

Date

_____ _____

Dr. Michael Flores
Chancellor

Date

Related Procedure:
Alamo Colleges Internal Audit Protocol

ALAMO COLLEGES DISTRICT
INTERNAL AUDIT DEPARTMENT CHARTER
Effective January 21, 2025

Purpose

The purpose of the internal audit function is to strengthen Alamo Colleges District's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances Alamo Colleges District's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Alamo Colleges District's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The Institute of Internal Auditors (IIA) Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Board of Trustees.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

The Alamo Colleges District's internal audit function will adhere to the mandatory elements of IIA's International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The chief audit executive will report annually to the board and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Mandate

Authority

The Alamo Colleges District's Board of Trustees grants the internal audit function the mandate to provide the board and senior management with objective assurance, advice, insight, and foresight through C.01.02 Audit Services Policy and the establishment of the Alamo Colleges Internal Audit Protocol.

The internal audit function's authority is created by its direct reporting relationship to the Board. Such authority allows for unrestricted access to the Board. The Board authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of Alamo Colleges District and other specialized services from within or outside Alamo Colleges District to complete internal audit services.

Independence, Organizational Position, and Reporting Relationships

The District Director of Internal Audit is the chief audit executive at the Alamo Colleges District. The chief audit executive will be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See "Mandate" section.) The chief audit executive will report functionally to the Board and administratively (for example, day-to-day operations) to the Chancellor. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the board, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The chief audit executive will confirm to the Board, at least annually, the organizational independence of the internal audit function. If the governance structure does not support organizational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The chief audit executive will disclose to the Board any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, board, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganization within the organization.
- Significant changes in the chief audit executive, board, and/or senior management.
- Significant changes to the organization's strategies, objectives, risk profile, or the environment in which the organization operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Board Oversight

To establish, maintain, and ensure that Alamo Colleges District's internal audit function has sufficient authority to fulfill its duties, the board will:

- Discuss the appropriate authority, role, responsibilities, scope, and services (assurance and advisory) of the internal audit function with the chief audit executive and senior management.
- To the extent permitted by the Texas Open Meetings Act, ensure the chief audit executive has unrestricted access to and communicates and interacts directly with the board, including in private meetings without senior management present.
- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the chief audit executive and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.

- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the chief audit executive to consider changes affecting the organization, such as the employment of a new chief audit executive or changes in the type, severity, and interdependencies of risks to the organization; and approve the internal audit charter annually.
- Approve the risk-based internal audit plan.
- Approve the internal audit function's resources plan.
- Approve the internal audit function's budget.
- Collaborate with senior management to determine the qualifications and competencies the organization expects in a chief audit executive, as described in the Global Internal Audit Standards.
- Authorize the appointment and removal of the chief audit executive.
- Approve the remuneration of the chief audit executive.
- Review the chief audit executive's performance.
- Receive communications from the chief audit executive about the internal audit function, including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established and review the results annually.
- Make appropriate inquiries of senior management and the chief audit executive to determine whether scope or resource limitations are inappropriate.

Chief Audit Executive Roles and Responsibilities

Ethics and Professionalism

The chief audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

Objectivity

The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for Alamo Colleges District or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Alamo Colleges District employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, board, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The chief audit executive has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the board and senior management. Discuss the plan with the board and senior management and submit the plan to the board for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in Alamo Colleges District's business, risks, operations, programs, systems, and controls.
- Communicate with the board and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the board and senior management biannually and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact Alamo Colleges District and communicate to the board and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to Alamo Colleges District's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the board and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief audit executive cannot achieve an appropriate

level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.
- Ensure compliance with Texas Government Code, Section 2102.015: *Publication of Audit Plan and Annual Report on the Internet*.

Communication with the Board and Senior Management

The chief audit executive will report at least annually to the board and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the board.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond Alamo Colleges District's risk appetite.

Quality Assurance and Improvement Program

The chief audit executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the chief audit executive will communicate with the board and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside Alamo Colleges District; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organization, including all Alamo Colleges District's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the board and management on the adequacy and effectiveness of governance, risk management, and control processes for Alamo Colleges District.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of Alamo Colleges District's strategic objectives are appropriately identified and managed.
- The actions of Alamo Colleges District's officers, directors, management, employees, faculty, students, contractors, or other relevant parties comply with Alamo Colleges District's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Alamo Colleges District.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Approval/Signatures

_____ _____

Mr. Frank Cortez
Chief Audit Executive
District Director of Internal Audit

Date

_____ _____

Gerald Lopez
Topic Chairman, Audit, Budget, & Finance,
Committee of the Whole

Date

_____ _____

Dr. Michael Flores
Chancellor

Date

Related Procedure:
Alamo Colleges Internal Audit Protocol

Discussion and Possible Action on Approval of the Audit Committee Charter

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

ACHIEVING THE DREAM LEADER COLLEGE OF DISTINCTION

Great Place To Work. Certified MAR 2024-MAR 2025 USA

Frank Cortez
District Director of Internal Audit

Action Requested

Approve the Audit Committee Charter attached to this Minute Order to be effective as of January 21, 2025.

ALAMO COLLEGES DISTRICT
Malcolm Baldrige National Quality Award 2018 Award Recipient
LEADER COLLEGE OF DISTINCTION
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Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
2018 Award Recipient

ACHIEVING THE DREAM
LEADER COLLEGE OF DISTINCTION

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MAR 2024-MAR 2025
USA

Discussion and Possible Action on Approval of the Audit Committee Charter

Presented to the Board acting as Committee of the Whole on January 14, 2025, and to the Board for approval on January 21, 2025.

MINUTE ORDER

"The Board of Trustees hereby approves the Audit Committee Charter attached to this Minute Order to be effective as of January 21, 2025."

PURPOSE

Annual review and approval. No substantive changes to the Charter are required or recommended.

BACKGROUND

The Audit, Budget, and Finance Committee must review and assess the adequacy of the audit committee charter annually and request Board approval for proposed changes. To facilitate the required review and assessment of the Audit Committee Charter, the District Director of Internal Audit established a process to review and suggest revisions each year. The charter has been reviewed, and the proposed change includes the following:

- Added the work "internal audit" under the authority section.
- No substantive amendments to the Charter are required or recommended.

IMPLICATIONS

Financial:	None
Strategic Plan:	Goal III – Performance Excellence
Human Resources:	None

ATTACHMENTS:

Audit Committee Charter, Effective January 21, 2025
Audit Committee Charter, Highlighted Changes - Effective January 21, 2025

Frank Cortez Date	Gerald Lopez Date
District Director of Internal Audit	Chairman, Audit, Budget & Finance Committee

ALAMO COLLEGES DISTRICT

Recommended Action

Internal Audit recommends that the minute orders be moved to the Regular Board Meeting on January 21, 2025. The charters listed below will be discussed and possible action for approval will be considered.

- Internal Audit Charter
- Audit Committee Charter

ALAMO COLLEGES DISTRICT
Malcolm Baldrige National Quality Award Award Recipient 2024 2018
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ALAMO COLLEGES DISTRICT
AUDIT COMMITTEE CHARTER
Effective: January 21, 2025

This Charter applies when the Alamo Colleges District Board of Trustees, acting as a Committee of the Whole, functions as the Alamo Colleges District Audit Committee ("Audit Committee").

PURPOSE

To assist the Board of Trustees in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the organization's process for monitoring compliance with laws and regulations and the code of conduct.

AUTHORITY

The Audit Committee, acting through its Topic Chairperson, has authority to conduct or authorize investigations into any matters within its scope of responsibility. In discharging its responsibilities, the audit committee will have unrestricted access to members of management, employees, and relevant information it considers necessary to discharge its duties. It is empowered to:

- Appoint, compensate, and oversee the work of any registered public accounting firm employed by the organization.
- Resolve any disagreements between management and the external auditor regarding financial reporting and other matters.
- Pre-approve all auditing and non-audit services performed by the external auditor.
- Retain independent counsel, accountants, or others to advise the committee or assist in the conduct of an investigation.
- Retain independent counsel or other advisors as deemed necessary to carry out the Board's audit duties.
- Seek any information it requires from employees - all of whom are directed to cooperate with the committee's requests – internal audit or external parties.
- Meet with Alamo Colleges District Management and Staff, external auditors, or outside counsel, as necessary.

COMPOSITION

The composition of Audit Committee will be determined from time to time by the Board of Trustees. At present, the Alamo Colleges District Board of Trustees, acting as a Committee of the Whole, functions as the Audit Committee. The Board's Chairperson will appoint Audit Committee Chairs and Vice-Chairs.

MEETINGS

The Committee will meet at least four times a year, with authority to convene additional meetings, as circumstances require. Committee members are expected to attend each meeting. The Committee will invite the Chancellor and Alamo Colleges District Management, Board members, auditors, and other appropriate parties to attend meetings and provide pertinent information, as necessary. In compliance with the Texas Open Meetings Act, it will hold executive sessions with auditors as deemed appropriate. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared.

RESPONSIBILITIES

The Committee will carry out the following responsibilities:

Financial Statements

- Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand the pronouncements' impact on the financial statements.
- Review with the administration and the external auditors the results of the annual financial audit, including any difficulties encountered.
- Review the annual financial statements and consider whether they are complete, consistent with information known to Committee Members, and reflect the application of appropriate accounting principles.
- Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.
- Review with the administration and the external auditors all matters required to be communicated to the Audit Committee under generally accepted accounting and auditing standards.
- Understand how management develops interim financial information, and the nature and extent of external auditor involvement.
- Review interim financial reports with Alamo Colleges District Management and the external auditors before filing with regulators, and consider whether the proposed reports are complete and consistent with the information known to Committee Members.

Internal Control

- Consider the effectiveness of the Alamo Colleges District's internal control systems, including information technology security and controls.
- Consider the scope of internal and external auditors' review of internal controls over financial reporting, and obtain reports on significant findings and recommendations, together with the Chancellor's and District Management's responses.

ALAMO COLLEGES DISTRICT
AUDIT COMMITTEE CHARTER
Effective: January 21, 2025

Internal Audit

- Approve the Internal Audit Department's charter.
- Approve the risk-based Internal Audit plan.
- Approve the Internal Audit Department's budget and resource plan.
- Receive communications from the Chief Audit Executive on the Internal Audit Department's performance relative to its plan and other matters.
- Approve decisions regarding the appointment and removal of the Chief Audit Executive.
- At least once per year, review the performance of the Chief Audit Executive.
- Approve the remuneration of the Chief Audit Executive.
- Review the effectiveness of the Internal Audit Department.
- Make appropriate inquiries of management and the Chief Audit Executive to determine whether there are inappropriate scope or resource limitations.

External Audit

- Review the external auditors' proposed audit scope and approach, and coordinate external audit efforts with the Vice Chancellor for Finance and Administration.
- Review the performance of the external auditors and recommend to the Board the appointment or discharge of the auditors.
- Review and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the auditors and the Alamo Colleges District, including non-audit services, and discussing the relationships with the auditors.
- In compliance with Texas Open Meetings Act meet on a regular basis separately with the external auditors to discuss any matters that the Committee believes can and should be discussed privately.

Compliance

- Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of the Chancellor's and Alamo Colleges District Management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.
- Review the findings of any examinations by regulatory agencies and any auditors' observations.
- Review the process for communicating the code of conduct to Alamo Colleges District's personnel and for monitoring compliance therewith.
- Obtain regular updates from the Chancellor, the Director Ethics, Compliance, and Policy, and the Alamo Colleges District Office of Legal Services regarding compliance matters.

ALAMO COLLEGES DISTRICT
AUDIT COMMITTEE CHARTER
Effective: January 21, 2025

Reporting Responsibilities

- As appropriate, the Committee will review and report to the Board of Trustees about its activities, issues, and related recommendations.
- As appropriate, provide an open avenue of communication among internal audit, the external auditors, and the Board of Trustees.
- Review any other reports the District issues that relate to Committee responsibilities, including all outside consultant reports.

Other Responsibilities

- Perform other activities related to this Charter as requested by the Board of Trustees.
- Institute and oversee special investigations as needed.
- Review and assess the adequacy of the Committee Charter annually, requesting board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.
- Confirm annually that all responsibilities outlined in this charter have been carried out.

_____ _____

Alamo Colleges District
Gerald Lopez
Topic Chairman, Audit, Budget and Finance
Committee of the Whole

Date

_____ _____

Alamo Colleges District
Dr. Clint Kingsbery
Board of Trustees Chair

Date

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT
AUDIT COMMITTEE CHARTER
Effective: January 21, 2025

This Charter applies when the Alamo Colleges District Board of Trustees, acting as a Committee of the Whole, functions as the Alamo Colleges District Audit Committee ("Audit Committee").

PURPOSE

To assist the Board of Trustees in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the organization's process for monitoring compliance with laws and regulations and the code of conduct.

AUTHORITY

The Audit Committee, acting through its Topic Chairperson, has authority to conduct or authorize investigations into any matters within its scope of responsibility. In discharging its responsibilities, the audit committee will have unrestricted access to members of management, employees, and relevant information it considers necessary to discharge its duties. It is empowered to:

- Appoint, compensate, and oversee the work of any registered public accounting firm employed by the organization.
- Resolve any disagreements between management and the external auditor regarding financial reporting and other matters.
- Pre-approve all auditing and non-audit services performed by the external auditor.
- Retain independent counsel, accountants, or others to advise the committee or assist in the conduct of an investigation.
- Retain independent counsel or other advisors as deemed necessary to carry out the Board's audit duties.
- Seek any information it requires from employees - all of whom are directed to cooperate with the committee's requests – internal audit or external parties.
- Meet with Alamo Colleges District Management and Staff, external auditors, or outside counsel, as necessary.

COMPOSITION

The composition of Audit Committee will be determined from time to time by the Board of Trustees. At present, the Alamo Colleges District Board of Trustees, acting as a Committee of the Whole, functions as the Audit Committee. The Board's Chairperson will appoint Audit Committee Chairs and Vice-Chairs.

MEETINGS

The Committee will meet at least four times a year, with authority to convene additional meetings, as circumstances require. Committee members are expected to attend each meeting. The Committee will invite the Chancellor and Alamo Colleges District Management, Board members, auditors, and other appropriate parties to attend meetings and provide pertinent information, as necessary. In compliance with the Texas Open Meetings Act, it will hold executive sessions with auditors as deemed appropriate. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared.

RESPONSIBILITIES

The Committee will carry out the following responsibilities:

Financial Statements

- Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand the pronouncements' impact on the financial statements.
- Review with the administration and the external auditors the results of the annual financial audit, including any difficulties encountered.
- Review the annual financial statements and consider whether they are complete, consistent with information known to Committee Members, and reflect the application of appropriate accounting principles.
- Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.
- Review with the administration and the external auditors all matters required to be communicated to the Audit Committee under generally accepted accounting and auditing standards.
- Understand how management develops interim financial information, and the nature and extent of external auditor involvement.
- Review interim financial reports with Alamo Colleges District Management and the external auditors before filing with regulators, and consider whether the proposed reports are complete and consistent with the information known to Committee Members.

Internal Control

- Consider the effectiveness of the Alamo Colleges District's internal control systems, including information technology security and controls.
- Consider the scope of internal and external auditors' review of internal controls over financial reporting, and obtain reports on significant findings and recommendations, together with the Chancellor's and District Management's responses.

ALAMO COLLEGES DISTRICT
AUDIT COMMITTEE CHARTER
Effective: January 21, 2025

Internal Audit

- Approve the Internal Audit Department's charter.
- Approve the risk-based Internal Audit plan.
- Approve the Internal Audit Department's budget and resource plan.
- Receive communications from the Chief Audit Executive on the Internal Audit Department's performance relative to its plan and other matters.
- Approve decisions regarding the appointment and removal of the Chief Audit Executive.
- At least once per year, review the performance of the Chief Audit Executive.
- Approve the remuneration of the Chief Audit Executive.
- Review the effectiveness of the Internal Audit Department.
- Make appropriate inquiries of management and the Chief Audit Executive to determine whether there are inappropriate scope or resource limitations.

External Audit

- Review the external auditors' proposed audit scope and approach, and coordinate external audit efforts with the Vice Chancellor for Finance and Administration.
- Review the performance of the external auditors and recommend to the Board the appointment or discharge of the auditors.
- Review and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the auditors and the Alamo Colleges District, including non-audit services, and discussing the relationships with the auditors.
- In compliance with Texas Open Meetings Act meet on a regular basis separately with the external auditors to discuss any matters that the Committee believes can and should be discussed privately.

Compliance

- Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of the Chancellor's and Alamo Colleges District Management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.
- Review the findings of any examinations by regulatory agencies and any auditors' observations.
- Review the process for communicating the code of conduct to Alamo Colleges District's personnel and for monitoring compliance therewith.
- Obtain regular updates from the Chancellor, the Director Ethics, Compliance, and Policy, and the Alamo Colleges District Office of Legal Services regarding compliance matters.

ALAMO COLLEGES DISTRICT
AUDIT COMMITTEE CHARTER
Effective: January 21, 2025

Reporting Responsibilities

- As appropriate, the Committee will review and report to the Board of Trustees about its activities, issues, and related recommendations.
- As appropriate, provide an open avenue of communication among internal audit, the external auditors, and the Board of Trustees.
- Review any other reports the District issues that relate to Committee responsibilities, including all outside consultant reports.

Other Responsibilities

- Perform other activities related to this Charter as requested by the Board of Trustees.
- Institute and oversee special investigations as needed.
- Review and assess the adequacy of the Committee Charter annually, requesting board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.
- Confirm annually that all responsibilities outlined in this charter have been carried out.

_____ _____
Alamo Colleges District Date
Gerald Lopez
Topic Chairman, Audit, Budget and Finance
Committee of the Whole

_____ _____
Alamo Colleges District Date
Dr. Clint Kingsbery
Board of Trustees Chair

ALAMO COLLEGES DISTRICT

Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price (GMP) for Construction Manager at Risk Contracts for Alamo Colleges District, San Antonio College – Maintenance Tax Note 2022 – Funded Projects

ALAMO COLLEGES DISTRICT

Greg McClure
Associate Vie Chancellor, Facilities Ops & Construction Mgt

Malcolm Baldrige National Quality Award 2018 Award Recipient

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Action Requested

Amend the GMP for Construction Manager at Risk contracts, subject to subsequent execution of agreements in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

- GMP Amendment, awarded to Flintco, LLC, in the amount of $230,367 for San Antonio College's Maintenance Tax Note funded Contract Package 6, renovation for Chemistry/Geology and Central plant buildings.
- GMP Amendment, awarded to Gilbane Building Company, in the amount of $2,370,000 for San Antonio College's Maintenance Tax Note funded Contract Package 2, amending the GMP from $16,247,916 to $18,617,916; full facility renovation for Gonzales Hall and McCreless Hall.

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Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price (GMP) for Construction Manager at Risk Contracts for Alamo Colleges District, San Antonio College - Maintenance Tax Note 2022-Funded Projects.

Presented to the Board Acting as Committee of the Whole on January 14, 2025, and now presented to the Board for approval on January 21, 2025.

MINUTE ORDER
"The Board of Trustees hereby amends the GMP for Construction Manager at Risk contracts, subject to subsequent execution of agreements in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

- **GMP Amendment, awarded to Flintco, LLC, in the amount of $230,367 for San Antonio College's Maintenance Tax Note funded Contract Package 6, amending the GMP from $7,548,032 to $7,778,399; comprehensive renovation for Chemistry/Geology and Central Plant buildings.**

- **GMP Amendment, awarded to Gilbane Building Company, in the amount of $2,370,000 for San Antonio College's Maintenance Tax Note funded Contract Package 2, amending the GMP from $16,247,916 to $18,617,916; full facility renovation for Gonzales Hall and McCreless Hall.**

PURPOSE
To approve the GMP Amendment for the above indicated contract packages which include critically needed mechanical system, electrical system and exterior walkway repair and renovation work located at San Antonio College. Fund sources are primarily Maintenance Tax Notes.

BACKGROUND
September 27, 2022 Board Actions
- Approved project list for Maintenance Tax Note Funding
- Approved project list for Preventive Maintenance Funding
- Approved demolition budget for select buildings replaced by recent /ongoing new construction

April 18, 2023 Board Actions
- Approved the pool of qualified construction managers

The MTN22 Program includes 65 separately named projects, District-wide – grouped into 25 contract packages to simplify contracting activities.

The scope of the work primarily includes repair and replacement of various facility systems which are past or at the end of useful life; water distribution, natural gas service, mechanical/HVAC systems, building automation controls, electrical distribution, lighting, and fire and life safety systems. Work also includes some associated interior finish work.

ALAMO COLLEGES DISTRICT

IMPLICATIONS
Financial: Maintenance Tax Note CY2022 Bond funds
Objective: I. Student Success and III. Performance Excellence
Employee Services: None

ATTACHMENTS: Presentation

Lisa L. Mazure, MSA, CPA
Associate Vice Chancellor Finance &
Fiscal Services

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

Dr. Tom Cleary
Interim Vice Chancellor for
Finance & Administration

Dr. Mike Flores
Chancellor

Discussion and Possible Action to Amend the Guaranteed Maximum Price (GMP)

- San Antonio College: Gonzales Hall
- San Antonio College: Chemistry/Geology

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Greg McClure

Associate Vice Chancellor, Facilities Ops & Construction Mgt

January 2025

Board Policies in Support of Charges

C.2.3 Facilities and Grounds Management

Change Orders: Change orders of $200,000 and over shall be reviewed and recommended by the building committee of the Board before submission to the full Board for approval. If less than $200,000, change orders shall be approved by the Chancellor or designee provided that the originally approved contract amount, plus contingency, is not exceeded. Additionally, a change order or aggregate total of change orders that would put it beyond the contract amount plus contingency, shall be submitted to the full Board for approval.

Charges to the Chancellor

- *Student Success (Charge 2)*
- *Institutional Excellence and Continuous Improvement (charge 9)*

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SAC: Chemistry-Geology

The CG building houses 5 of 8 Natural Science disciplines supporting AA, AS, and AAT degrees

AY 2023 – 2024 enrollment data

- Astronomy (879 students in 35 sections)
- Chemistry (1,025 students in 53 sections)
- Environmental Science* (60 students in 2 sections)
- Geography (500 students in 17 sections)
- Geology (758 students in 28 sections)

AY 2023 – 2024 Total = 3,162 students in 135 sections

**Environmental Science is new beginning in Summer 2024. Data reflects the cross-listed ENVR 1301 and GEOL 1305 course sections for Summer 2024.*









Faculty & Staff

- Astronomy (3 FT faculty)
- Chemistry (5 FT faculty, 2 PT faculty, 1 admin, 1 FT lab tech)
- Environ Sci (3 PT faculty)
- Geography (1 FT faculty)
- Geology (1 FT faculty, 3 PT faculty)

Building Facilities

- 1 large lecture hall (CG 201 seats ~ 100 students)
- 8 lecture classrooms (seating for 24 – 35 students based upon classroom size)
- 8 laboratory (seating for 18 – 24 students based upon lab functionality)
- 2 student centered spaces (ChemSpot – CG 200 and Geology Museum – CG 003)
- 8 faculty offices (supporting 2 – 3 faculty members each)
- 1 Department office (supporting 1 admin and 1 Department Chair)

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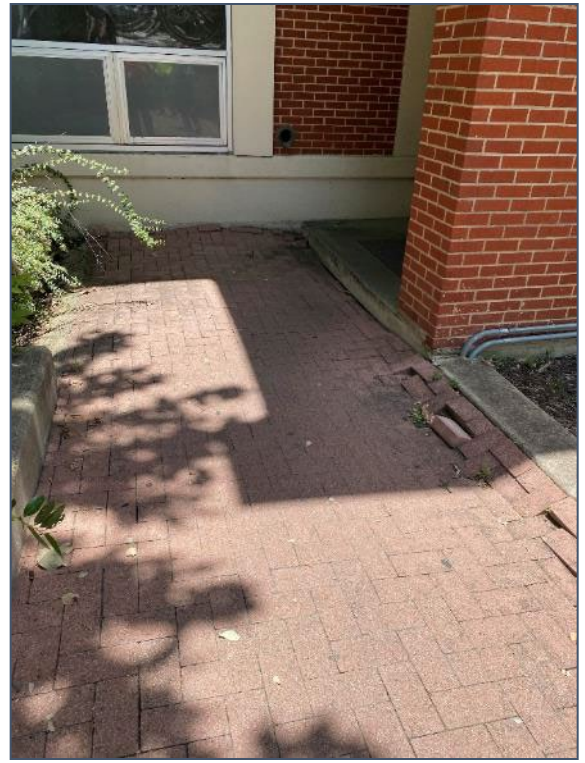
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SAC: Chemistry-Geology Building Renovation Work

- Replace existing uneven pavers with poured concrete walkways
- This scope increases student accessibility and removes tripping hazards to reduce potential for injuries







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SAC: Gonzalez Hall

Gonzalez Hall houses the English and Humanities programs

Enrollment Data

- Spring 2023 92 Sections 1996 Students
- Fall 2023 112 Sections 2380 students

AY 2023 – 2024 Total = 4,376 students in 204 sections

Faculty & Staff

- English (25 FT faculty, 22 PT faculty)
- Humanities (5 FT faculty, 9 PT faculty,
- Staff (2)



Building Facilities

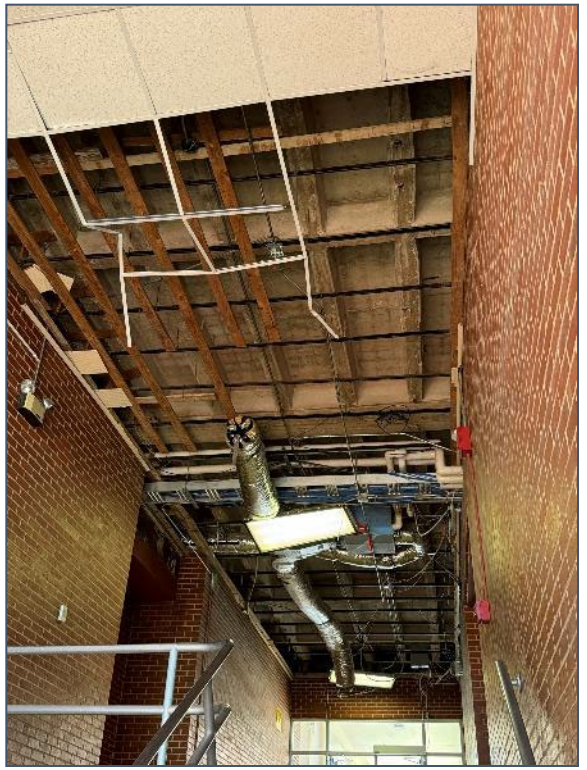
- 13 lecture classrooms (seating for 24 – 35 students based upon classroom size)
- 4 computer classrooms
- Integrated and Reading Tutoring Center
- 2 student centered spaces (ChemSpot – CG 200 and Geology Museum – CG 003)
- 22 faculty offices (supporting 2 – 3 faculty members each)
- 1 Department office (supporting 2 staff and 1 Department Chair)

SAC: Gonzales Hall Renovation Work

- Window modifications due to hidden conditions
- Code required repairs to existing mechanical, electrical and plumbing systems & crawl space retainer panels
- Accessibility improvements to exterior walkways, ramps and guardrails









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January 2025 Minute Order Action:

Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price (GMP) for Construction Manager at Risk Contracts for Alamo Colleges District, San Antonio College - Maintenance Tax Note 2022-Funded Projects:

- GMP Amendment, awarded to Flintco, LLC, in the amount of $230,367 for San Antonio College's Maintenance Tax Note funded Contract, amending the GMP from $7,548,032 to $7,778,399 comprehensive renovation for Chemistry/Geology and Central Plant buildings.
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Discussion and Possible Action on Adoption of AlamoFORWARD 2025-2030 Strategic Priorities and Goals and Revision to Policy A.1.3 College District Vision, Mission, Values, and Goals Policy

ALAMO COLLEGES DISTRICT

Michelle Lugalia-Hollon
Chief Strategy Officer

Malcolm Baldrige National Quality Award 2018 Award Recipient

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Action Requested

Adopt AlamoFORWARD 2025-2030 Strategic Priorities and Goals and Revision to Policy A.1.3 College District Vision, Mission, Values, and Goals Policy.

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Discussion and Possible Action on Adoption of AlamoFORWARD 2025-2030 Strategic Priorities and Goals and Revision to Policy A.1.3 College District Vision, Mission, Values and Goals Policy

Presented and recommended for approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on January 21, 2025.

MINUTE ORDER
"The Board of Trustees hereby adopts the attached AlamoFORWARD 2025-2030 Strategic Priorities and Goals, and approves revised Policy A.1.3 – College District Vision, Mission, Values and Goals Policy, substantially in the form attached"

PURPOSE
To adopt the 2025-2030 strategic plan's priorities and goals for the Alamo Colleges District and conforming revisions to Policy A.1.3

BACKGROUND

In 2024, the Board charged the Chancellor to initiate a process that will facilitate the development of the Alamo Colleges District's 2025 – 2030 strategic plan. The 2025 – 2030 strategic priorities and goals represent the collective recommendations of student, staff and community stakeholders and will replace the existing 2009 strategic objectives and goals. The new statements will require updating Policy A.1.3 to align with the new direction and to facilitate the addition of the moonshot to the policy. These new priorities and goals will reflect the focus of the next 5 years and will anchor the development of subsequent strategies as well as the measures that will be used to track progress and impact.

IMPLICATIONS

Financial: None
Strategic Objective: Goal III – Performance Excellence
Human Resources: None

ATTACHMENTS

Attachment 1: AlamoFORWARD 2025-2030 Priorities and Goals

Michelle Lugalia-Hollon Date	Dr. Mike Flores Date
Chief Strategy Officer	Chancellor

ALAMO COLLEGES DISTRICT

AlamoFORWARD update

New Strategic Priorities and Objectives

ALAMO COLLEGES DISTRICT

Michelle Lugalia-Hollon
Chief Strategy Officer
1/21 – Board Meeting

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Board Policies in Support of Charges

A.01.03

College District Vision, Mission, Values and Goals Policy

Responsible Department: Chancellor's

Charges to the Chancellor

Active Goal 1
AlamoFUTURE

Prepare the Alamo Colleges District organization and stakeholders to meet the demands of the future with a focus on how the organization can proactively plan for and support changes in education, training, employment, and the economy.

Strategic Planning: Execute a strategic planning process that captures stakeholder feedback and positions the Alamo Colleges District on a multi-year path while building on an award-winning foundation.

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PRIORITY 1 - LEARNERS

Propelling our learners' success from connection through post-completion

Goal 1.1
Our learners connect to and enroll in a learning pathway aligned with their aspirations

Goal 1.2
Our learners receive quality instruction and career preparation, with the support needed to persist along their educational journey

Goal 1.3
Our learners complete their learning pathways, attaining the necessary credentials, transferring to a higher education institution, and/or securing a job in a high opportunity field

PRIORITY 2 - TALENT

Nurturing a mission-driven workplace that enhances performance, collaboration, and leadership among all our employees

Goal 2.1
We attract, recruit, and retain exceptional talent to serve our learners and community

Goal 2.2
We continuously learn and adapt to better serve our learners and community

Goal 2.3
We partner to create a culture and environment where all employees thrive and are valued

PRIORITY 3 - COMMUNITY

Strengthening our community through collaboration and service

Goal 3.1
We engage and collaborate with our stakeholders to address the diverse needs of our learners

Goal 3.2
We meet the demand for talent in high-opportunity occupations and industries

Goal 3.3
We leverage our resources, investments, and services to improve our community's economic and social mobility

PRIORITY 4 - PERFORMANCE EXCELLENCE

Delivering efficient and effective instruction, services and operations

Goal 4.1
We practice exemplary stewardship through adept policies, procedures and principled governance

Goal 4.2
Our instructional, operational, and financial processes are efficient, effective, and ensure accountability

Goal 4.3
Our operations, facilities, and technology are sufficiently resourced to evolve with educational and workforce demands and innovations

Recommendation

Proposed Action

Adopt AlamoFORWARD's 2025 – 2030 Strategic Priorities and Goals for the Alamo Colleges District and the updated Board Policies

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Strategic Plan

For the Students, Employees, and Community of the Alamo Colleges the Board shall adopt a strategic plan that will reflect and implement the moonshot, vision, mission, and values of the College District.

Moonshot

Partnering to end poverty through education and training.

Vision

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

Alamo Colleges Mission

Empowering our diverse communities for success.

College Mission Statements

See policies A.1.3.a - A.1.3.e hereinafter.

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 mission and vision.

- Students First
- Respect for All
- Community-Engaged
- Collaboration
- Can-Do Spirit
- Data-Informed

2025 - 2030 Strategic Priorities and Goals

PRIORITY 1 - LEARNERS

Propelling our learners' success from connection through post-completion

Goal 1.1

Our learners connect to and enroll in a learning pathway aligned with their aspirations

Goal 1.2

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Goal 1.3

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Legal Reference - TACC Policy Reference Manual
AD(LEGAL) - Educational Role, Mission, Purpose, and Responsibility SACSCOC
Section 2 – Core Requirements, 2.4 Institutional Mission

A.01.03 College District Moonshot, Vision, Mission, Values, and Goals Policy
Responsible Department: Chancellor's Office
Board Adoption: 8-18-09
Last Board Action: 9-17-19, 12-19-23, 1-21-2025

Strategic Plan
For the Students, Employees, and Community of the Alamo Colleges the Board shall adopt a strategic plan that will reflect and implement the moonshot, vision, mission, and values of the College District.

Moonshot
Partnering to end poverty through education and training.

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2025 -2030 Strategic Priorities and Goals

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A.01.03 College District Moonshot Vision, Mission, Values, and Goals Policy
Responsible Department: Chancellor's Office
Board Adoption: 8-18-09
Last Board Action: 9-17-19, 12-19-23, 1-21-2025

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Legal Reference - TACC Policy Reference Manual
AD(LEGAL) - Educational Role, Mission, Purpose, and Responsibility
SACSCOC
Section 2 – Core Requirements, 2.4 Institutional Mission

Deleted: Strategic Objectives and Goals¶
Strategic Objective I: Student Success¶
¶
Provide academic and student support and align labor market-based pathways with a focus on student access, completion, and social mobility.¶
¶
Goal A. Identify, improve, and fund processes, instructional programs, and services designed to promote student success.¶
¶
B. Strengthen the approaches to outreach and onboarding to eliminate barriers to enrollment and accelerate students' progress toward their academic and career goals.¶
¶
¶
C. Increase performance (retention, engagement, graduation, transfer, and job placement) of all students through development and improvement of our student resources and advocacy supports.¶
D. Increase overall student performance by closing performance gaps across demographic groups.¶
E. Define, align, assess, and improve student learning outcomes/competencies for all academic and workforce programs.¶
¶
Strategic Objective II: Principle-Centered Leadership¶
Provide opportunities for Alamo Colleges District students and employees to develop as leaders and collaborators.¶
¶
Goal A. Incorporate personal and social responsibility, global citizenship, critical thinking, and life-long learning as the framework of principle-centered leadership into the culture of the Alamo Colleges District.¶
¶
B. Build talent and empower all employees to improve collaboration and teamwork in support of the student success agenda.¶
¶
C. Build and foster a robust internal and external communication system with students, employees, and community to improve collaboration, teamwork, partnership and trust.¶
¶
Strategic Objective III: Performance Excellence¶
¶
Continuously improve our student, employee, financial, technological, physical and other capabilities with focus on effectiveness, efficiency, agility and quality.¶
¶
Goal A. Utilize the MyMAP framework to improve the overall student experience to accelerate students' progress toward their academic and career goals through the integration of advising and academic support and engagement processes and systems.¶
¶
B. Improve the overall employee experience to acceler ... [1]

A.01.03 College District Moonshot,Vision, Mission, Values, and Goals Policy
Responsible Department: Chancellor's Office
Board Adoption: 8-18-09
Last Board Action: 9-17-19, 12-19-23, 1-21-2025

Page 2: [1] Deleted	Lugalia-Hollon, Michelle V	1/17/2025 3:33:00 PM

Discussion and Possible Action on Revision of Policy F.5.2 Student Contests and Competitions

Debi Gaitan
Interim Vice Chancellor for Student Success

Dr. Daphene Carson
Director Ethics, Compliance & Policy

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award 2018 Award Recipient

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Action Requested

Approve revised Policy F.5.2 Student Contests and Competitions, substantially in the form attached.

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Thank you.

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2018 Award Recipient

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Discussion and Possible Action on Revision of Policy F.5.2 Student Contests and Competitions.

Presented to the Board Acting as Committee of the Whole on January 14, 2025, and now presented to the Board for approval on January 21, 2025.

MINUTE ORDER
"The Board approves revised Policy F.5.2 Student Contests and Competitions, substantially in the form attached."

PURPOSE
To provide a policy for Academic Contests and Competitions and Intramural & Club Sports, and to approve travel opportunities for all students.

BACKGROUND
The current policy is titled "Student Contests and Competitions" but only addresses athletic competitions. Certain athletic details have moved in edited form to a new Procedure F.5.2.1 and a paragraph endorsing academic competitions as contributors to student success has been added to the policy. The Board approves policies and not procedures, but the procedure is attached in this case because of the policy content being moved to the procedure.

The policy limited travel to competitions to a 175-mile radius of the college. This has been retained but edited to allow special exceptions approved by the college president with concurrence from the Chancellor. A requirement to avoid excessive allocation of student activity fee funds to competitions and to manage competing requests for limited funds has been added.

The Board, through the policy, has prohibited College student participation in intercollegiate organization competitions. The wording of the prohibition has been refined to clarify that club sports competitions with schools and teams, which also separately participate in competitions sponsored by intercollegiate organizations, are not prohibited.

IMPLICATIONS
Financial: None
Strategic Objective: Goal III – Performance Excellence
Human Resources: None

ATTACHMENTS
Attachments: Revised Policy F.5.2 and new Procedure F.5.2.1

Daphene Carson 1/9/25

Dr. Daphene Carson Date
Director of Ethics, Compliance & Policy

Debi Gaitan Date
Interim Vice Chancellor for Student Success

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens Date: 2025.01.10 15:07:02 -06'00'

Linda Boyer-Owens Date
Associate Vice Chancellor for TOSI

Dr. Mike Flores Date
Chancellor

F.5.2 (Policy) Student Contests and Competitions

Debi Gaitan
Interim Vice Chancellor for Student Success

Dr. Daphene Carson
Director Ethics, Compliance & Policy

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Board Policies in Support of Charges

B.5.3 Board Policies

Charges to the Chancellor

Institutional Excellence and Continuous Improvement

- Expand implementation and refinement of continuous improvement activities.

Purpose

To provide:

- a policy for Academic Contests and Competitions
- special exceptions for student travel for club sports

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Background – Recommended Changes

The board first adopted the Contests and Competitions policy on May 19, 2009. It was last amended on November 16, 2016.

Recommended changes are presented in the redline attachment and include:

Recommendation 1: Inclusion of Academic Contests and Competitions.

Recommendation 2: The policy limited travel for club sports to competitions to a 175-mile radius of the college. This has been retained but edited to allow for special exceptions with approval by the college president with concurrence from the Chancellor.

Action Requested

Approval of Minute Order to revise Policy F.5.2 – Student Contests and Competitions

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F.5.2 (Policy) Student Contests and Competitions
Responsible Department: Vice Chancellor for Student Success
Board Adoption: 5-19-09
Last Board Action: 4-19-11 Last Amended: 11-16-16, 010/21/2515/24

Academic Contests and Competitions

The Board of Trustees, in support of its Student Success emphasis, endorses academic competitions between students within the College District and academic competitions of College District students against individuals and academic teams outside the College District.

Intramural and Club Sports

The Board of Trustees endorses intramural sports (organized team competitions between students within the College District) and club sports (organized recreational team competitions with other colleges, organized by the students in whole or in part, not a sponsored eventpart of any intercollegiate sports organization such as NAIA, NJCAA, NCAA or an independent playing against any colleges in such organizations) as a means of promoting individual health, team building, and a collegiate environment that builds morale and encourages student engagement, retention and transfer to four-year institutions. Travel to and from event locations beyond awithin 175-mile radius of the Alamo Colleges District shall require the special approval of the college president with concurrence from the Chancellor is permitted. Student activity fee funds may be used for intramural and club sports in accordance with Policy F.2.3 and Procedure F.2.3.1. Privately raised funds may also be used; no operational funds will be used.

The College District's student accident insurance policiesy shall, to the extent reasonably available in the marketplace, cover students participating in intramural and club sports. Every student engaged in these activities shall provide proof of enrollment in an adequate accident insurance plan, and every college administrator responsible for supervising intramural and club sports shall obtain proof of insurance before the students participate in the first activity of the relevant semester. "Adequate" means coverage that is no less inclusive than the College District student accident insurance applicable in other situations. The College District assumes no liability for injuries resulting from participation in intramural and club sports, and every college administrator responsible for supervising intramural or club sports shall obtain signed waivers of liability (available in the Office of Legal Services), on the form attached to this policy, before the students participate in the first activity of the relevant semester.

College District Athletic Organization

The Chancellor is charged with supervising the implementation of a well-organized and operated club athletic organization to include appropriate procedures and protocols for the safety of students and staff, limiting allocations of student activity fee funds to club athletics, and ensuring appropriate student participation and oversight of the club athletic program.

Intercollegiate Sports Prohibition

The Board of Trustees does not support intercollegiate sports (organized competitive intercollegiate team competition with other colleges and/or organized by colleges associated with intercollegiate organizations such as, but not limited to NAIA, NJCAA, and NCAA, or an independent playing against any colleges in such organizations). Therefore nNeither the colleges nor the College District as a whole, nor any individual College within the District, nor any student athlete enrolled at any College District institution, college shall engage in or participate in intercollegiate sports as a representative of the College District or its Colleges.

Legal Reference - TACC Policy Reference Manual
FK(LEGAL) – Student Activities
FKC(LEGAL) - Student Activities: Registered Student Organizations

F.5.2 (Policy) Student Contests and Competitions
Responsible Department: Vice Chancellor for Student Success
Board Adoption: 5-19-09
Last Board Action: 01/21/25

Academic Contests and Competitions

The Board of Trustees, in support of its Student Success emphasis, endorses academic competitions between students within the College District and academic competitions of College District students against individuals and academic teams outside the College District.

Intramural and Club Sports

The Board of Trustees endorses intramural sports (organized competitions between students within the College District) and club sports (organized recreational competitions with other colleges, organized by the students in whole or in part, not a sponsored event of any intercollegiate sports organization such as NAIA, NJCAA, NCAA) as a means of promoting individual health, team building, and a collegiate environment that builds morale and encourages student engagement, retention and transfer to four- year institutions. Travel to and from event locations beyond a 175-mile radius of the Alamo Colleges District shall require the special approval of the college president with concurrence from the Chancellor.

College District Athletic Organization

The Chancellor is charged with supervising the implementation of a well-organized and operated club athletic organization to include appropriate procedures and protocols for the safety of students and staff, limiting allocations of student activity fee funds to club athletics, and ensuring appropriate student participation and oversight of the club athletic program.

Intercollegiate Sports Prohibition

The Board of Trustees does not support intercollegiate sports (organized competitive intercollegiate competition with other colleges and/or intercollegiate organizations such as, but not limited to NAIA, NJCAA, and NCAA). Neither the College District, nor any individual College within the District, nor any student enrolled at any College District institution, shall engage in or participate in intercollegiate sports as a representative of the College District or its Colleges.

Legal Reference - TACC Policy Reference Manual
FK(LEGAL) – Student Activities
FKC(LEGAL) - Student Activities: Registered Student Organizations

F.5.2.1 (Procedure) Student Intramural and Club Sports
Responsible Department: Vice Chancellor for Student Success
Adoption: 10/15/24

Intramural and Club Sports

The Board of Trustees has endorseds intramural sports (organized competitions between students within the College District) and club sports (organized recreational competitions with other colleges, organized by the students in whole or in part, not a sponsored event of any intercollegiate sports organization such as NAIA, NJCAA, NCAA) as a means of promoting individual health, team building, and a collegiate environment that builds morale and encourages student engagement, retention and transfer to four- year institutions.. Student activity fee funds may be used for intramural and club sports in accordance with Policy F.2.3 and Procedure F.2.3.1. Privately raised funds may also be used; no operational funds will be used.

Travel to and from event locations beyond a 175-mile radius of the Alamo Colleges District shall require the special approval of the Chancellor.

Every student engaged in intramural and club sports shall provide proof of enrollment in an adequate accident insurance plan, and every college administrator responsible for supervising intramural and club sports shall obtain proof of insurance before the students participate in the first activity of the relevant semester. The College District assumes no liability for injuries resulting from participation in intramural and club sports, and every college administrator responsible for supervising intramural or club sports shall obtain signed waivers of liability (available in the Office of Legal Services) before the students participate in the first activity of the relevant semester.

College District Club Athletic Organization

College Presidents, consistent with guidance received from the Chancellor, are charged with supervising the implementation of well-organized and operated College club athletic organizations, to include appropriate procedures and protocols for the safety of students and staff, limiting club athletic expenditures to no more than 25% of student activity fee budgets, allocating limited financial resources among various proposed activities and ensuring appropriate student participation and oversight of the club athletic program.

Legal Reference - TACC Policy Reference Manual
FK(LEGAL) – Student Activities
FKC(LEGAL) - Student Activities: Registered Student Organizations

Legislative Report – Regular Board Meeting

Priscilla Camacho, Chief Legislative, Industry and External Relations Officer

January 21, 2025

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Texas Legislative Session Updates

- **January 14, 2025** - First Day of Session

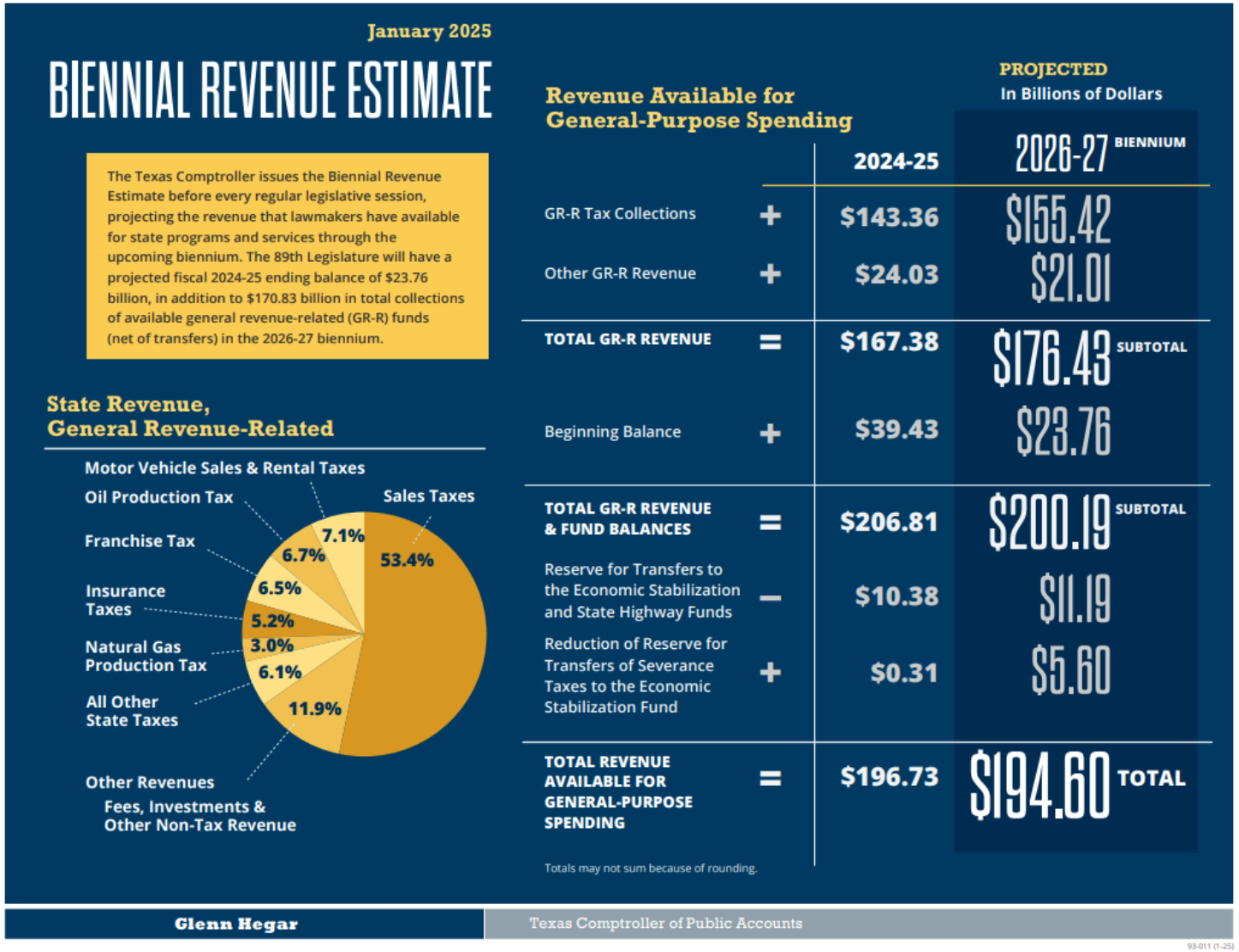
- **New Speaker of the House**- Rep. Dustin Burrows (R-Lubbock)
  - Vote of 85-55
  - Burrows vote breakdown
    - 36 Rs / 49Ds
  - Cook vote breakdown
    - 52 Rs / 3Ds
  - 9 PNV (Present not voting)
  - 1 Absent

- **June 2, 2025** - Last Day of Session



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Biennial Revenue Estimate 2026-2027



- **General Revenue Budget**: $194.60 Billion available for 2026-2027 Biennium
- **Surplus for current biennium**: $23.76 Billion available for 2024-2025 Biennium
- **Economic Stabilization Fund/Rainy Day Fund**: estimated balance at end of 2025 is $24.28 billion

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ACD Federal Legislative Agenda
119th Congress

ACCT and AACC 2025-2026 Federal Agenda

- **National Legislative Summit** – February 9-12, 2025

- Hosted by ACCT and AACC in Washington, DC

- Joint Agenda for the new 119th Congress focus areas:
  - Funding for Federal Student Financial Aid and Institutional Aid Programs
    - Short-Term/Workforce Pell
  - Access to Basic Needs Services for Low-Income Students
  - Workforce Development, Adult Basic Education and Career and Technical Education
  - Higher Education Tax Benefits for Low-Income Students
  - Dream Act/Dreamers

Support the Continuation of the U.S. Department of Education



The Alamo Colleges District recognizes the importance of having a strong, globally competitive workforce as a cornerstone of economic competitiveness. Thus, the **U.S. Department of Education (DOE) should be preserved as an independent agency** to continue its mission of ensuring access to opportunities for all Americans to achieve their educational and career goals.

Strengthen Federal Student Aid and Institutional Aid Programs

- Support the **Federal Supplemental Educational Opportunity Grant (FSEOG) and Federal Work-Study (FWS) program,** which enhance community college student enrollment and success.

- **Preserve and enhance the Federal Pell Grant program by**:
  - Extending eligibility to short-term/workforce training programs;
  - Increasing on an annual basis the annual maximum amount;
  - Increasing the lifetime eligibility to 14 semesters; and
  - Making them tax free for students

- **Increase funding for vital institutional aid programs that include**:
  - Strengthening Institutions (Title III-A of the HEA) program;
  - Developing Hispanic-Serving Institutions;
  - Historically Black Colleges and Universities;
  - TRIO; and
  - GEAR UP

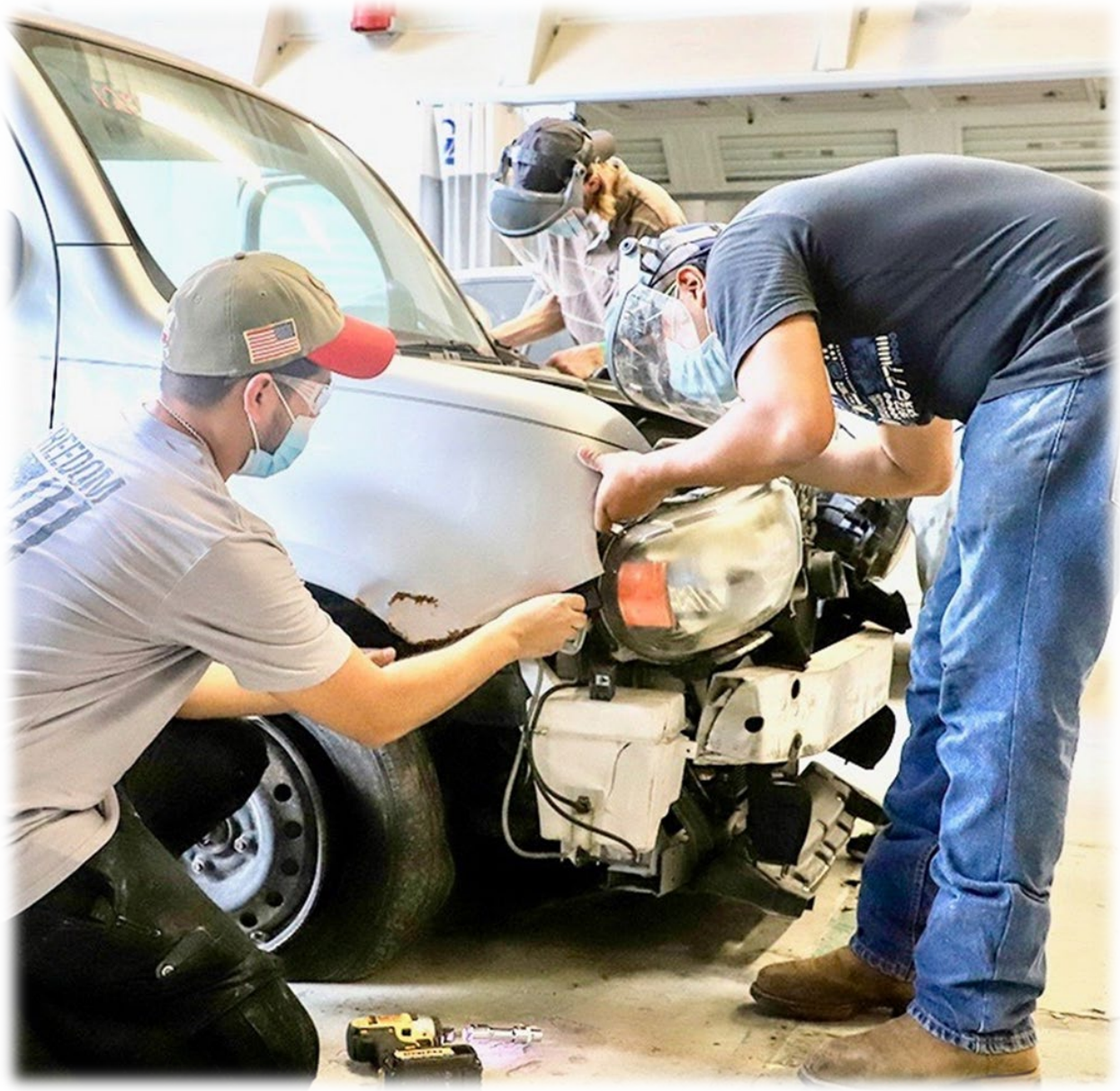
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Invest in Workforce Programs & Wraparound Support Services

- **Continue to invest in workforce programs** such as the Strengthening Community College Training Grants (SCCTG).

- **Increase funding for state grants under**:
  - the Carl D. Perkins Career and Technical Education Act (CTE),
  - the occupational and adult basic education programs in the Workforce Innovation and Opportunity Act (WIOA), and
  - the Advanced Technological Education (ATE) program at the National Science Foundation

- **Strengthen and streamline access to federal programs** that address unmet student needs (food, housing, and healthcare) including the Child Care Access Means Parents in School (CCAMPIS) and the Supplemental Nutrition Assistance Program (SNAP).



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Support DACA

- **Enact legislation creating a permanent solution** allowing DACA participants to receive lawful, permanent status and continue their contributions to the United States.

- **Eliminate federal restrictions** on states that offer instate tuition to undocumented students and allow them access to federal Pell Grants.

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Local Elections Update

- **Election Timeline**
  - Early Voting – April 22- 29
  - Election Day – May 3rd

- **Mayoral and City Council Elections**
  - Mayor's Race – estimated to have 10- 15 candidates
  - 4 City Council Seats will not have an incumbent running for reelection
    - District 4
    - District 6
    - District 8
    - District 9

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Thank you.

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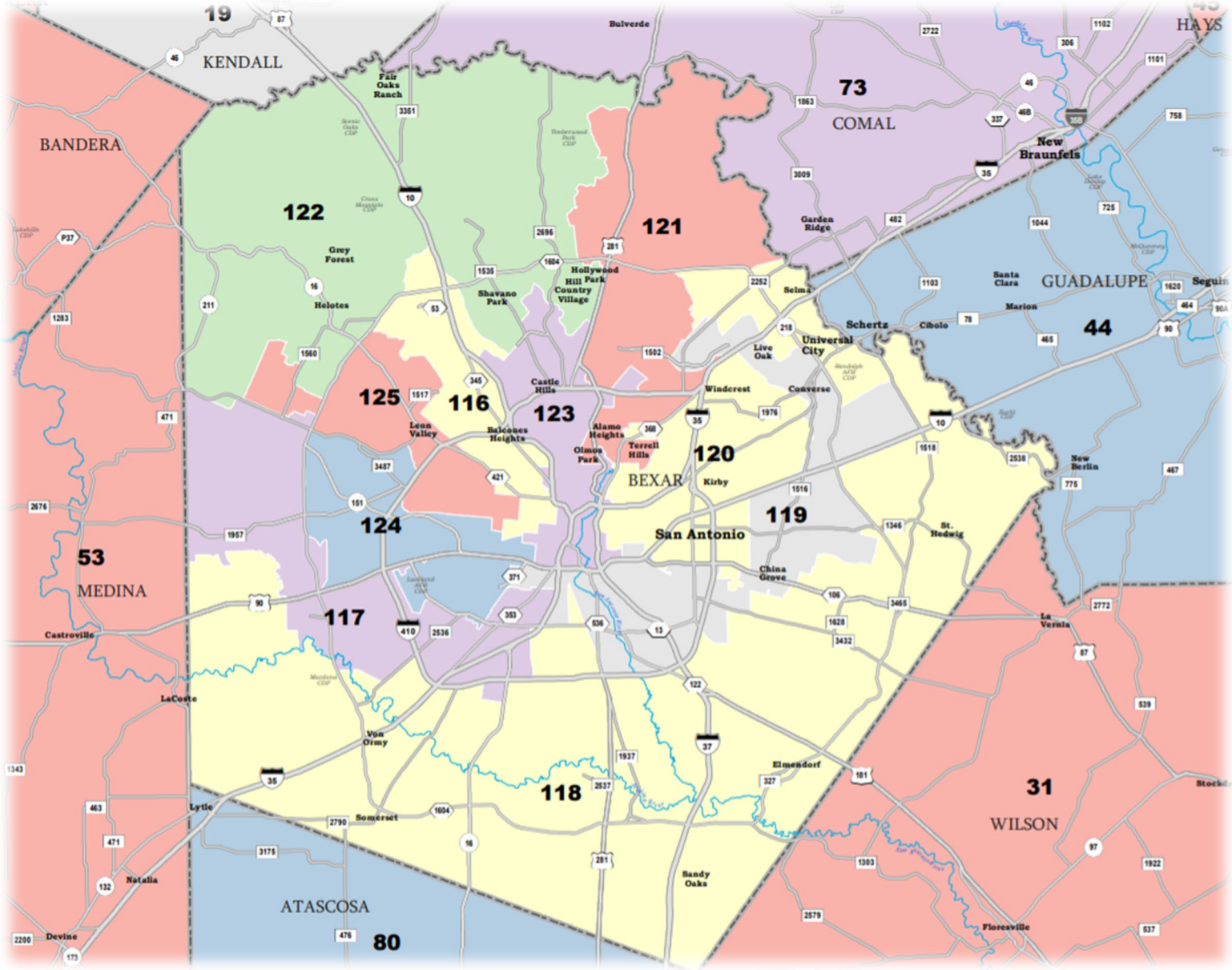
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Texas House Map- Bexar County Delegation

Highlights of the map include:

- NLC - District 118
- NVC – District 124
- PAC - District 117
- SAC- District 123
- SPC- District 120

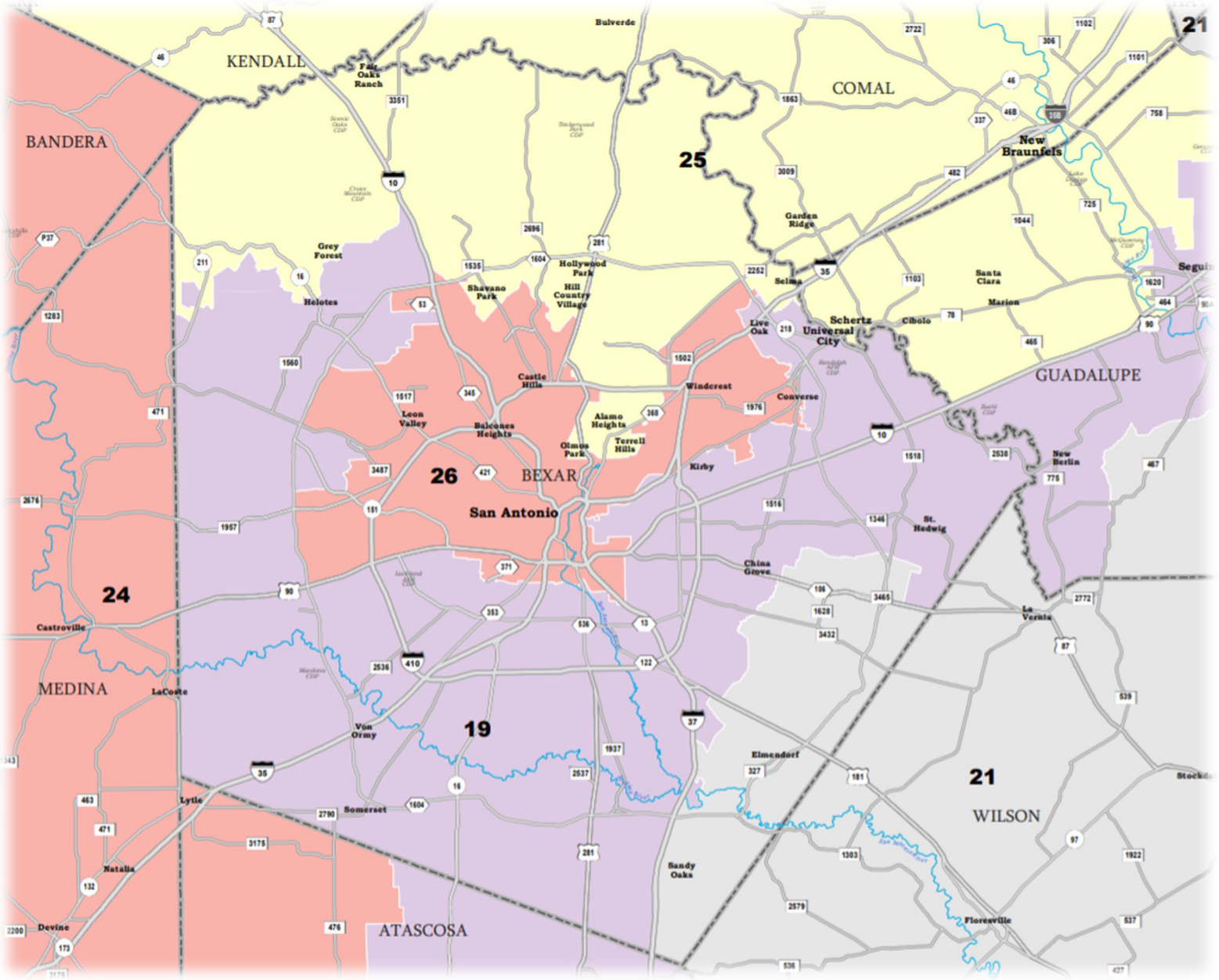


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Texas Senate Map- Bexar County Delegation

Highlights of the map include:

- NLC, NVC, PAC, and SPC - District 19
- SAC remains in District 26

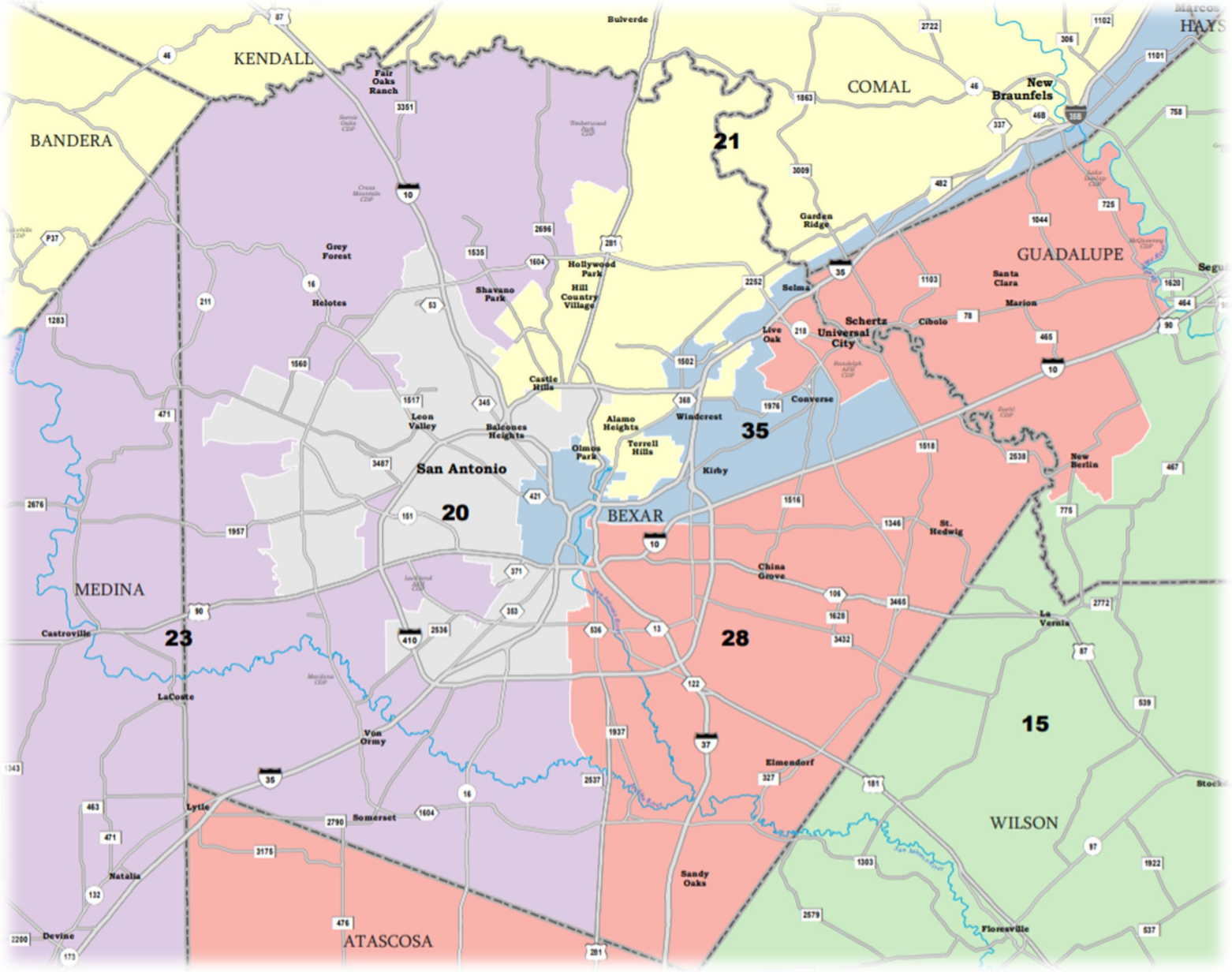


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U.S. Congressional Map- Bexar County Delegation

Highlights of the map include:

- NVC and PAC are in District 20
- NLC and SPC are in District 28
- SAC is in District 35



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Appointment of Faculty

Regular Meeting of the Board of Trustees

January 21, 2025

ALAMO COLLEGES DISTRICT

Linda Boyer-Owens, SPHR, SHRM-SCP

Associate Vice Chancellor for Talent, Organization,

And Strategic Innovation

Malcolm Baldrige National Quality Award Award Recipient 2024 2018

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Board Policies in Support of Charges

D.2.2 Hiring Practices

- The Board seeks to employ only the most outstanding personnel available. The Alamo Colleges District shall seek qualified persons for each position based on job-related standards of education, training, experience and personal qualifications.
- All positions are vital to the operations of the College District and shall be filled promptly. Hiring policies and practices shall be administered fairly and equitably.

D.2.5 (Policy) Hiring Authority, Status, Assignments and Duties

- The Chancellor, in consultation with the appropriate College President or Vice Chancellor, shall recommend all other administrator and full-time faculty contracts to the Board for approval.

Charges to the Chancellor

7. Talent and Engagement
   - Develop a sustainable program for recruitment and retention of high-quality talent. Utilize the framework and findings from Great Places to Work to inform the process.

9. Institutional Excellence and Continuous Improvement
   - Implement and refine the three elements of the AlamoWAY: Student Success, Principle-Centered Leadership, and Performance Excellence

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Discussion and Possible Action on Appointment of Full-Time Faculty

The following full-time faculty, submitted by the College Presidents for 2024-2025 academic year, are recommended to the Alamo Colleges District Board of Trustees for appointment.

Erica Pardo
Reading and Education
St. Philip's College
Effective January 2025

Clifford Bland
Allied Construction Trades
St. Philip's College
Effective January 2025

J Harold Ellis
Allied Construction Trades
St. Philip's College
Effective January 2025

Michael Gonzales
Allied Construction Trades
St. Philip's College
Effective January 2025

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Discussion and possible Action on Appointment of Full-Time Faculty

The following full-time faculty, submitted by the College Presidents for 2024-2025 academic year, are recommended to the Alamo Colleges District Board of Trustees for appointment.

Jesse Torres
Allied Construction Trades
St. Philip's College
Effective January 2025

Joseph Gonzales
Automotive Technology
St. Philip's College
Effective January 2025

Juan Morales
Automotive Technology
St. Philip's College
Effective January 2025

Randy Smith
Information Technology
St. Philip's College
Effective January 2025

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Discussion and possible Action on Appointment of Full-Time Faculty

The following full-time faculty, submitted by the College Presidents for 2024-2025 academic year, are recommended to the Alamo Colleges District Board of Trustees for appointment.

Leslie Brogden
Business Management
Palo Alto College
Effective January 2025

Subapriya Rajamanickam
Biological Sciences
San Antonio College
Effective January 2025

Francis Murphy
Business Management
Palo Alto College
Effective January 2025

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Action Requested

Presented for recommended approval to the Alamo Colleges Board of Trustees on January 21, 2025.

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Thank you.

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Discussion and Possible Action on Appointment of Full Time Faculty

Presented for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on January 21, 2025.

MINUTE ORDER
"The Board of Trustees hereby approves the appointment of Full Time Faculty submitted by the College Presidents for the 2024-2025 academic year. Further Board action will not be required for these persons to teach in the indicated disciplines."

PURPOSE
To approve the appointment of Full Time Faculty submitted by the College Presidents for the 2024-2025 Academic Year unless an earlier date is specified in Attachment A.

BACKGROUND
In serving student needs, each College maintains and selects the best and brightest faculty to provide for student success. All appointments are contingent on satisfactory completion of the employment process.

IMPLICATIONS

Financial:	Budgeted Funds
Strategic Objective:	Goal III Performance Excellence
Human Resources:	Build talent and engage employees with a focus on collaboration, application of knowledge and skills, and high performance teams
ATTACHMENTS:	Attachment A.: Appointment of Faculty

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens Date: 2025.01.17 09:20:30 -06'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Talent, Organization, and Strategic Innovation

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

ATTACHMENT A.

ALAMO COLLEGES DISTRICT

Appointment of Faculty

January 21, 2025

	Recommended	Department	College	Effective Date
1.	Pardo, Erica	Reading & Education	St. Philip's College	January 2025
2.	Ellis, J Harold	Allied Construction Trades	St. Philip's College	January 2025
3.	Bland, Clifford	Allied Construction Trades	St. Philip's College	January 2025
4.	Gonzales, Michael	Allied Construction Trades	St. Philip's College	January 2025
5.	Torres, Jesse	Allied Construction Trades	St. Philip's College	January 2025
6.	Morales, Juan	Automotive Technology	St. Philip's College	January 2025
7.	Gonzales, Joseph	Automotive Technology	St. Philip's College	January 2025
8.	Smith, Randy	Information Technology	St. Philip's College	January 2025
9.	Brogden, Leslie	Business Management	Palo Alto College	January 2025
10.	Murphy, Francis	Business Management	Palo Alto College	January 2025
11.	Rajamanickam, Subapriya	Biological Sciences	San Antonio College	January 2025

Appointment of Administrators

Regular Meeting of the Board of Trustees

January 21, 2025

ALAMO COLLEGES DISTRICT

Linda Boyer-Owens, SPHR, SHRM-SCP

Associate Vice Chancellor for Talent, Organization, and Strategic Innovation

Malcolm Baldrige National Quality Award Award Recipient 2024 2018

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Board Policies in Support of Charges

D.2.2 Hiring Practices

- The Board seeks to employ only the most outstanding personnel available. The Alamo Colleges District shall seek qualified persons for each position based on job-related standards of education, training, experience and personal qualifications.
- All positions are vital to the operations of the College District and shall be filled promptly. Hiring policies and practices shall be administered fairly and equitably.

D.2.5 (Policy) Hiring Authority, Status, Assignments and Duties

- The Chancellor, in consultation with the appropriate College President or Vice Chancellor, shall recommend all other administrator and full-time faculty contracts to the Board for approval.

Charges to the Chancellor

7. Talent and Engagement
   - Develop a sustainable program for recruitment and retention of high-quality talent. Utilize the framework and findings from Great Places to Work to inform the process.

9. Institutional Excellence and Continuous Improvement
   - Implement and refine the three elements of the AlamoWAY: Student Success, Principle-Centered Leadership, and Performance Excellence

ALAMO COLLEGES DISTRICT
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Discussion and Possible Action on Appointment of Administrators

The following individuals are recommended to the Alamo Colleges District Board of Trustees for employment as Administrator.

Sara Lozano

Vice President for Academic Success

Northwest Vista College/Alamo Colleges District

George Gittinger

Dean for Performance Excellence

Northwest Vista College/Alamo Colleges District

ALAMO COLLEGES DISTRICT
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Action Requested

Presented for recommended approval to the Alamo Colleges Board of Trustees on January 21, 2025.

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Great Place To Work. Certified MAR 2024-MAR 2025 USA

Thank you.

ALAMO COLLEGES DISTRICT

Malcolm Baldrige National Quality Award
Award Recipient
2024 2018

ACHIEVING THE DREAM
LEADER COLLEGE
OF DISTINCTION

Great Place To Work.
Certified
MAR 2024-MAR 2025
USA

Discussion and Possible Action on Appointment of Administrators

Presented for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on January 21, 2025.

MINUTE ORDER

"The Board of Trustees hereby approves the recommendation of employment for the following administrator positions:

Vice President for Academic Success
as recommended by the President of Northwest Vista College and
the Chancellor of the Alamo Colleges District

Dean for Performance Excellence
as recommended by the President of Northwest Vista College and
the Chancellor of the Alamo Colleges District

PURPOSE

To support the achievement of strategic Alamo Colleges District objectives.

BACKGROUND

This is approval of appointments to senior administrative positions. All appointments are contingent on satisfactory completion of the employment process.

IMPLICATIONS

Financial:	Budgeted Funds
Strategic Objective:	Goal III Performance Excellence
Human Resources:	Build talent and engage employees with a focus on collaboration, application of knowledge and skills, and high-performance teams.

ATTACHMENTS: Attachment A. Appointment of Administrators

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens
Date: 2025.01.17 09:19:29 -06'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Talent, Organization,
and Strategic Innovation

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT

Appointment of Administrators

January 2025

Sara Lozano

Vice President for Academic Success
as recommended by the President of Northwest Vista College and
the Chancellor of the Alamo Colleges District

George Gittinger

Dean for Performance Excellence
as recommended by the President of Northwest Vista College and
the Chancellor of the Alamo Colleges District

Discussion and Possible Action on Approval of the Consent Agenda Items of the Regular Board Meeting held on January 21, 2025

Recommended for Approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on January 21, 2025

MINUTE ORDER:

"The Consent Agenda for the Regular Board Meeting of the Alamo Community College District Board of Trustees held on January 21, 20254 is hereby approved."

PURPOSE: To approve the Consent Agenda of the Regular Board Meeting on November 19, 2024

Agenda Items #19
A.1) Approval of Minutes (a-b)
A.2) Internal Audit Department Monthly Activity Report
A.3) Private Gifts to the Alamo Colleges Foundation and Alamo Colleges District
A.4) Public Safety Monthly Clery Act Activity Report
A.5) Fiscal Service Reports (a-h)

BACKGROUND: N/A

IMPLICATIONS:

Financial:	N/A
Strategic Objective:	N/A
Employee Services:	N/A

ATTACHMENT: N/A

Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

Discussion and Possible Action on Minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole on November 12, 2024

Presented and recommended for approval to the ALAMO COLLEGES BOARD OF TRUSTEES **on January 21, 2025.**

MINUTE ORDER
"The minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole held on November 12, 2024 are hereby approved."

PURPOSE
To officially approve the minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole held on **November 12, 2024**

BACKGROUND

IMPLICATIONS

Financial: None

Strategic Objective III: Performance Excellence

Human Resources: None

ATTACHMENTS: Minutes of November 12, 2024

_____
Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

MINUTES
MEETING AS A COMMITTEE OF THE WHOLE
ALAMO COLLEGES DISTRICT
DR. BRUCE H. LESLIE BOARDROOM
2222 N. ALAMO ST, SAN ANTONIO, TX 78215
TUESDAY, NOVEMBER 12, 2024

1. **CALL TO ORDER**
   Chair Clint Kingsbery called the meeting to order at 6:00 p.m.

2. **CERTIFICATION AND POSTING OF NOTICE**
   Chair Clint Kingsbery announced that the notice of the Committee of the Whole Board Meeting was posted in accordance with the Texas Open Meeting Act, Texas Government Code, Chapter 551**.**

3. **ROLL CALL**
   District 1: Joe Alderete, Jr., Vice Chair
   District 2: Gloria Ray, Asst. Secretary, Arrived at 6:17pm
   District 3: Anna U. Bustamante, Secretary
   District 4: Dr. Lorraine Pulido
   District 5: Gerald Lopez
   District 6: Dr. Gene Sprague
   District 8: Dr. Clint Kingsbery, Chair
   District 9: Leslie Sachanowicz
   Student Trustee: Logan Martinez

   Presiding Administrator: Dr. Mike Flores, Chancellor

   The following Trustee was not present:
   District 7: Dr. Yvonne Katz

   Chair Dr. Clint Kingsbery announced that a quorum of board members was present.

4. **PLEDGE OF ALLEGIANCE**
   The pledge was recited.

5. **CITIZENS TO BE HEARD**
   5.A. Registration: 5:00 PM - 5:55 PM
   There were no citizens to be heard.

6. **CHAIR'S REPORT** - *Clint Kingsbery*
   6.A. Community Outreach; Special Reach 8th Annual Gala Honoring Adel and George B. Hernandez, Jr., Palo Alto College Inaugural Lab Jacket Ceremony, 2024 Noche de Amistad, ACCT Leadership Congress, NAACP - San Antonio Chapter, CASA Gallery of Hope, HACU Annual Conference, 2024 NISOD Excellence Awards Luncheon, St. Philip's College Veterans Day Ceremony, Northwest Vista College Veteran's Center Opening,

Palo Alto College Veterans Day Ceremony and Center Groundbreaking, San Antonio College Veterans Day Ceremony

6.B. Bond Advisory Committee

Lacy Hampton, Interim Associate Vice Chancellor of G.O Bonds Capital Program, presented on the Citizen's Bond Advisory Committee (CBAC) for the Capital Improvement Program (CIP) and to Approve its Charge. This included topics on the Citizen's Bond Advisory Committee Charge, 2025 Bond Program Timeline, and the November 12, 2024, Minute Order Actions.

The following minute order was forwarded to the Board of Trustees for approval on November 19, 2024.

> *"The Board of Trustees hereby approves the following Charge to the Citizens Bond Advisory Committee:*
>
> *To review from the perspective of the entire program, not just through the lens of any particular sector of the County, the proposed Capital Improvement Program.*
>
> *Members of the Committee, therefore, should consider the projects in their entirely to ensure that:*
>
> 1. *The entire program will not exceed the $987 million proposed funding level supported by the existing tax rate;*
> 2. *The projects meet the prioritized current and future educational and workforce development needs of the Alamo Colleges, Bexar County taxing district, and service area;*
> 3. *The projects are capable of meeting the anticipated growth for Bexar County and the service area; and,*
> 4. *The projects collectively support the educational, workforce development and employer needs in response to future growth of the region.*
>
> *The scope of the process includes two areas: needs assessment and timeline. The needs assessment will review capital improvement projects to be implemented with the upcoming bond program. Projects will be identified from an approved master plan for implemented with the upcoming bond program, projects will be identified from an approved master plan for implementation within 4-6 years,*
>
> *Additionally, members of the Committee will be expected to:*
>
> - *Attend CBAC-CIP meetings; a substitute will not be allowed*
> - *Work through the chairperson in requesting further data*
> - *Work together with mutual respect to encourage sharing of the Committee's expertise and diversity of thought."*

7. **CHANCELLOR'S REPORT** - *Dr. Mike Flores*

7.A. Student District Council

Alex Midkiff, Chairperson of Student District Council and Vice-President of Northeast Lakeview College Student Government Association, presented on the Student District Council. This included topics on the Student District Council Delegates, Planning and Preparation, and the Student District Council Priorities.

7.B. Executive Staff Senate

Nicholas Blakeney, Executive Staff Senate President, presented on Executive Staff Senate. This included topics on the Executive Staff Senate Mission, Executive Staff Senate AY 24-25 Priorities, Employee Health and Wellness, Employee Benefits, Career Readiness, and Career Readiness Milestones.

7.C. 2024 ACD District-Wide Employee Development Day

Linda Boyer-Owens, Associate Vice Chancellor for Talent, Organization & Strategic Innovation, presented on Employee Development Day 2024. This included topics on EDD 2024 Overview, Featured Guests and Student Panel, Keynote Speaker and Drum Café, Breakout Sessions Snapshot, Alamo on the Job Interns at Tech Port, Years of Service Awards, Volunteers and Effort, and Partner Organizations.

8. **STUDENT SUCCESS COMMITTEE,** *Dr. Lorraine Pulido, Chair*

8.A. Program Highlight: Caring Campus - Alamo Colleges District and Northeast Lakeview College

Debi Gaitan, Interim Vice Chancellor for Student Success, Kathleen Labus, Director of Marketing and Strategic Communications, and Stephanie Estrada, Certified Advisor at Northeast Lakeview College, presented on the Program Highlight: Caring Campus – Alamo Colleges District and Northeast Lakeview College. This included topics on Alamo Colleges Caring Campus Partnerships, Caring Campus Student Retention, Alamo Caring Campus Timeline, What Caring Campus Is, Commitments, Professional Development, Welcoming Students on Day 1, Welcome Banners, the First Two Weeks of Class, Beyond Two Weeks: Create a Sense of Belonging, Making an Impact, and Next Steps.

8.B. AlamoONLINE Update

Dr. Luke Dowden, Chief Online Learning Officer, presented on Online Learning Update. This included topics on Alamo Colleges Online Mission, Online Student Profile – Preliminary, Enrollment, Course Completion Rates, Productive Grade Rates, Priority Survey of Online Learners, Competition for Online Learners, Landscape Analysis & design Sprint, Success Coaching, and the Impact.

9. **AUDIT, BUDGET AND FINANCE COMMITTEE**, *Gerald Lopez, Chair*

9.A. Discussion and Possible Action on 2024 Tax Roll

Sean Mullen, Treasurer, presented on the Approval of Property Tax Roll. This included topics on the Background, Purpose, and the Board Actions Requested on November 19, 2024.

The following minute order was forwarded to the Board of Trustees for approval on November 19, 2024.

> *"The Board of Trustees hereby approves the attached 2024 Tax Roll for the Alamo Colleges District as of October 1, 2024."*

9.B. Discussion and Possible Action on Voting for Director of Bexar Appraisal District

Sean Mullen, Treasurer, presented on the Discussion and Possible Action on Voting for Director of Bexar Appraisal District. This included topics on Section 6.03, Texas Property

Tax Code, Role in the Property Tax System, and Election Ballot of Bexar Appraisal Board of Directors.

The following minute order was forwarded to the Board of Trustees for approval on November 19, 2024.

> *"The Board of Trustees hereby adopts the attached Resolution Voting for the Bexar Appraisal District Board of Directors for 2025."*

10. **WORKFORCE DEVELOPMENT COMMITTEE**, *Dr. Gene Sprague, Chair*

10.A. Workforce Development Committee Report

Xavier Urrutia, Interim Vice Chancellor for Economic & Workforce Development and Dr. Sammi Morrill, Associate Vice Chancellor for Economic & Workforce Development, presented on the Alamo College District Workforce Report. This included Partner Updates and Alamo Colleges District Economic Workforce Development Updates.

11. **BUILDING, GROUNDS AND SITES SELECTION COMMITTEE**, *Dr. Yvonne Katz, Chair*

11.A. Discussion and Possible Action to Approve Guaranteed Maximum Price Early Work for Alamo Colleges District - Palo Alto College (PAC) Natatorium, Wellness, Multi-Generational Center, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Joeris General Contractors, Ltd. (CSP 18C-005)

Lacy Hampton, Interim Associate Vice Chancellor for G.O Bonds Capital Program, presented on Discussion and Possible Action to Approve Guaranteed Maximum Price Early Work for Alamo Colleges District – Palo Alto (PAC) Natatorium, Wellness, Multi-Generational Center, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Joeris General Contractors Ltd. This included topics on Groundbreaking Futures, PAC Natatorium, Wellness, Multi-Generational Center, Project Impacts, and the November 12, 2024 Minute Order Actions.

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

> *"The Board of Trustees hereby approves the Guaranteed Maximum Price to Construction Manager-at-Risk Joeris General Contractors, Ltd. For a roof and underfloor early construction package Phase No.1 in the amount of $9,056,685, which includes a $175,000 previously approved pre-construction fee associated with the Alamo Colleges District – Palo Alto College, Natatorium, Wellness, Multi-Generational Center Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment by Chancellor or delegate acceptable to District counsel."*

12. **CONSENT AGENDA**

12.A. Discussion and Possible Action on Monthly Contracts Report

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

> *"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, 2024, through October 31, 2024."

12.B. Discussion and Possible Action on Monthly Grants and Contracts Report

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"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."

12.C. Discussion and Possible Action on Approval of Construction Reports

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"The Alamo Colleges Board of Trustees hereby accepts the construction reports as presented."

12.D. Discussion and Possible Action on Approval of Financial Reports

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"The Alamo Colleges Board of Trustees hereby accepts the financial reports as presented."

12.E. Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of $200,000

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented."

12.F. Discussion and Possible Action on Board Policies Reviewed with No Substantive Change

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"The Alamo Colleges District Board of Trustees hereby approves the report of Board Policies with no substantive changes as presented."

12.G. Discussion and Possible Action to Approve Two Cooperative Purchase Awards of Construction Services for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for Northeast Lakeview College and San Antonio College

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"The Board of Trustees approves the award of cooperative purchase job order contracts, subject to execution of agreements in form acceptable to District Counsel, providing for the purchase of facility renovation services for Alamo Colleges District as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

1. *Northeast Lakeview College- Salado Hall (Academic I) Moisture Barrier and Site Drainage Improvement Project*
   - *Approve $3,616,352 contract award with SpawGlass plus additional 10% owner's contingency held outside the contract*
   - *Award is through TIPS (Contract 24010401) Cooperative Purchase Agreement*
2. *San Antonio College – Nursing and Allied Health Complex renovation work*
   - *Approve $4,549,539 contract award with SpawGlass plus additional 10% owner's contingency held outside the contract*
   - *Award is through Region 20 Cooperative Purchase Agreement"*

12.H. Discussion and Possible Action on Approval of Change Order to Hydronic Distribution Piping Replacement at Alamo Colleges District - Palo Alto College

The following minute order was forwarded to the Board of Trustees for approval on November 19, 2024.

"The Board of Trustees hereby approves a $1,075,000 contract change order, on terms acceptable District counsel, within its previously approved total authorized award providing for the Purchase of Construction Services for Hydronic Distribution Piping Replacement at Alamo Colleges District – Palo Alto College to Columbia Corporation as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management."

12.I. Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price (GMP) for Alamo Colleges District Northwest Vista College Maintenance Tax Note 2022 (MTN22) Funded Contract Package 1, Renovations

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"The Board of Trustees hereby amends the Guaranteed Maximum Price (GMP) with Noble Texas Builders, increasing the amount by $600,000 from $3,936,489 to $4,536,489 for Northwest Vista College's Maintenance Tax Note funded Contract Package 1, subject to subsequent execution of an agreement in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management."

12.J. Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for the Watson Fine Arts Center at St. Philip's College

The following minute order was forwarded for approval to the Board of Trustees on November 19, 2024.

"The Board of Trustees hereby amends Guaranteed Maximum Price (GMP) and associated Construction Manager at Risk (CMAR) contract award with Flintco, LLC in the amount of $4,680,000 for St. Philip's College's Maintenance Tax Note funded Contract Package 3, redirecting the scope of that award to completion of major system (HVAC) renovation for Watson Fine Arts Center, subject to subsequent execution of agreements in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management."

13. **EXECUTIVE SESSION** **No Executive Session**
14. **ADJOURNMENT**

There being no further business, Chair Dr. Clint Kingsbery adjourned the meeting at 8:14 p.m.

Andria J Bernal

Andria Bernal
District Projects Coordinator

Discussion and Possible Action on Minutes of the Regular Board Meeting on November 19, 2024

Presented and recommended for approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on January 21, 2025.

MINUTE ORDER

"The minutes of the Special Board Meeting of the Board of Trustees of the Alamo Community College District held on November 19, 2024 are hereby approved."

PURPOSE

To officially approve the minutes of the Regular Board Meeting on November 19, 2024

IMPLICATIONS

Financial: None

Strategic Objective III: Performance Excellence

Human Resources: None

ATTACHMENT: Minutes of Regular Board Meeting on November 19, 2024

_____
Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT

MINUTES
MEETING AS A REGULAR BOARD MEETING
ALAMO COLLEGES DISTRICT
DR. BRUCE H. LESLIE BOARDROOM
2222 N. ALAMO ST, SAN ANTONIO, TX, 78215
TUESDAY, NOVEMBER 19, 2024

1. **CALL TO ORDER**
   Chair Dr Clint Kingsbery called the meeting to order at 6:01p.m.

2. **CERTIFICATION AND POSTING**
   Chair Dr. Clint Kingsbery that the notice of the Regular Board Meeting was posted in accordance with the Texas Open Meeting Act, Texas Government Code, Chapter 551.

3. **ROLL CALL**
   District 1: Joe Alderete, Jr., *Vice Chair*
   District 2: Gloria Ray
   District 4: Dr. Lorraine Pulido
   District 5: Gerald Lopez
   District 6: Dr. Gene Sprague
   District 8: Dr. Clint Kingsbery, *Chair*
   District 9: Leslie Sachanowicz
   Student Trustee: Logan Martinez

   Presiding Administrator: Dr. Mike Flores, Chancellor

   The following trustees were not present:
   District 3: Anna U. Bustamante, *Secretary*
   District 7: Dr. Yvonne Katz

   Chair Clint Kingsbery announced that a quorum of board members was present.

4. **PLEDGE OF ALLEGIANCE**
   The pledge was recited.

5. **INVOCATION -** *Jennifer Herrera*, Advisor Student Success Graduation, Northeast Lakeview College
6. **MEMORIALS**

Employee Memorials

Sara Diane Guthrie Librarian PT Palo Alto College Employed: 05/01/2020 to 10/11/2024 Departed: October 11, 2024	Jennalea Kirsten Hill Adjunct Faculty PT Palo Alto College Employed 08/16/2010 to 10/31/2024 Departed October 31, 2024	Albert Vincent Menchaca Visiting Lecturer PT Northeast Lakeview College Employed 08/16/2023 to 05/15/2024 Departed: October 11, 2024

Student Memorials		
Alexandria Jaziel Wilson Student. Northwest Vista College Born: August 10, 2004 Departed: September 28, 2024	Jamar Gibson Student, Northwest Vista College Born: August 23, 2003 Departed: October 10, 2024	Christian Arriola Student, St. Philip's College Born: December 2, 2001 Departed: October 25, 2024

7. **RECOGNITIONS**

7.A. AlamoPROMISE Student of the Month - *Aniya Ricks*, Northeast Lakeview College

Dr. Veronica Garcia, President of Northeast Lakeview College, presented the AlamoPROMISE Student of the Month award to Aniya Ricks.

7.B. Alamo Colleges District Staff Member of the Month - *Hali Browning* Northeast Lakeview College

Dr. Veronica Garcia, President of Northeast Lakeview College, presented the Alamo Colleges District Staff Member of the Month award to Hali Browning.

7.C. Recognition of Voting Sites Support

Roxella Cavazos, Associate General Counsel, presented the Elections Administration Recognitions. This included the Recognitions for Service to ACCD Elections Administration 2024.

8. **NEW BUSINESS**

8.A. Discussion and Possible Action on the Granting of Emeritus Status - *Mark Hogensen,* Palo Alto College

Item deferred to January 21, 2025.

9. **CITIZENS TO BE HEARD**

9.A. Registration: 5:00 PM - 5:55 PM

Name	Agency/Organization Affiliation	Agenda Item #	Speaking when? Specific Item/General
Jason Ponce	Sapient Southern Analytics Co.	1A	

10. **CHAIR'S REPORT** - *Clint Kingsbery*

10.A. Community Outreach; Northside Education Foundation (NEF) Pillar Gala, TAMUSA Dream Maker Scholarship & Award Ceremony, Northeast Lakeview College Bezos Academy Ribbon Cutting

10.B. Discussion and Possible Action Regarding the Citizen's Bond Advisory Committee (CBAC) for the Capital Improvement Program (CIP) and to Approve Its Charge **Presenter:** Lacy Hampton and Lisa Mazure

On a motion by Trustee Dr. Clint Kingsbery, seconded by Trustee Gerald Lopez, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the following Charge to the Citizen's Bond

Advisory Committee:

To review from the perspective of the entire program, not just through the lens of any particular sector of the County, the proposed Capital Improvement Program.
Members of the Committee, therefore, should consider the projects in their entirety to ensure that:

1. The entire program will not exceed the $987 million proposed funding level supported by the existing tax rate;
2. The projects meet the prioritized current and future educational and workforce development needs of the Alamo Colleges, Bexar County taxing district, and service area;
3. The projects are capable of meeting the anticipated growth for Bexar County and the service area; and,
4. The projects collectively support the educational, workforce development and employer needs in response to future growth of the region.

The scope of the process includes two areas: needs assessment and timeline. The needs assessment will review capital improvement projects to be implemented with the upcoming bond program. Projects will be identified from an approved master plan for implementation within 4-6 years.
Additionally, members of the Committee will be expected to:

- *Attend CBAC-CIP meetings; a substitute will not be allowed*
- *Work through the chairperson in requesting further data for decision making*
- *Work together with mutual respect to encourage sharing of the Committee's expertise and diversity of thought."*

11. **CHANCELLOR'S REPORT -** *Dr. Mike Flores*

11.A. Fall 2024 ACD Marketing and Communication Awards & Recognitions

Kristi Wyatt, Associate Vice Chancellor of Communications & Engagement, presented on the Alamo Colleges District Fall 2024 Marketing & Communication Awards and Recognitions. This included topics on Marcomm Teams Combine to Win 20 Marketing Awards, and 2024 District 4 Pacesetter of the Year.

11.B. Annual Media Report

Kristi Wyatt, Associate Vice Chancellor of Communications & Engagement, presented the Annual Media Report. This included topics on Earned Media Highlights, Earned Media Coverage, National Media Coverage, Social Media Activity, Integrated Campaigns, Fall Enrollment, Collaborative Advertising Campaigns, and Upcoming Projects.

12. **AUDIT, BUDGET AND FINANCE COMMITTEE,** *Gerald Lopez, Chair*

12.A. Discussion and Possible Action on 2024 Tax Roll
Presenter: Sean Mullen

On a motion by Trustee Gerald Lopez, seconded by Trustee Gloria Ray, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the attached 2024 Tax Roll for the Alamo Colleges District as of October 1, 2024."

Roll Call Vote

Voter	Not Present	Motion	2nd	In Favor	Opposed	Abstain
District 1: Joe Alderete, Jr.				X		
District 2: Gloria Ray			X	X		
District 3: Anna U. Bustamante	X					
District 4: Dr. Lorraine Pulido				X		
District 5: Gerald Lopez		X		X		
District 6: Dr. Gene Sprague				X		
District 7: Dr. Yvonne Katz	X					
District 8: Dr. Clint Kingsbery				X		
District 9: Les Sachanowicz				X		

13. **BUILDING, GROUNDS & SITES SELECTION COMMITTEE,** *Dr. Yvonne Katz, Chair*

13.A. Discussion and Possible Action to Approve Guaranteed Maximum Price Early Work for Alamo Colleges District - Palo Alto College (PAC) Natatorium, Wellness, Multi-Generational Center, Capital Improvement Project (CIP), Construction Manager-at-Risk Contract with Joeris General Contractors, Ltd. (CSP 18C-005)
Presenter: Lacy Hampton

On a motion by Trustee Dr. Lorraine Pulido, seconded by Trustee Joe Alderete, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the Guaranteed Maximum Price to Construction Manager-at-Risk Joeris General Contractors, Ltd. for a roof and underfloor early construction package Phase No. 1 in the amount of $9,056,685, which includes a $175,000 previously approved pre-construction fee associated with the Alamo Colleges District – Palo Alto College, Natatorium, Wellness, Multi-Generational Center Capital Improvement Project (CIP), subject to subsequent execution of GMP amendment by Chancellor or delegate acceptable to District counsel."

14. **LEGISLATIVE COMMITTEE**, *Joe Alderete, Jr., Chair*

14.A. Discussion and Possible Action on Adoption of the 2025 ACD Legislative Agenda

Priscilla Camacho, Chief Legislative, Industry and External Relations Officer, presented the Proposed 2025 Texas Legislative Agenda & Elections Report. This included topics on the Timeline for the 89th Texas legislative Session, Dynamics going into the 89th Texas Legislative Session, Strategy around proposed ACD Legislative Agenda, Proposed ACD State Legislative Agenda 89th Legislative Session, and the Federal and Local Elections Update.

On a motion by Trustee Joe Alderete, seconded by Trustee Dr. Lorraine Pulido, and by unanimous vote of the Board of Trustees, the following minute order was approved.

> *"The Board of Trustees hereby adopts the 2025 ACD Legislative Agenda as a working document subject to revision by administration during the course of the 2025 Legislative Session in a manner generally consistent with its priorities."*

15. **POLICY AND LONG-RANGE PLANNING COMMITTEE,** *Anna U. Bustamante, Chair*

15.A. AlamoFORWARD Strategic Plan Update

Michelle Lugalia-Hollon, Chief Strategy Officer, presented the Alamo FORWARD – November Update. This included timelines and updates.

16. **PERSONNEL**

16.A. Discussion and Possible Action on Appointment of Full-Time Faculty

Presenter: Linda Boyer-Owens

On a motion by Trustee Dr. Gene Sprague, seconded by Trustee Dr. Lorraine Pulido, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the appointment of Full Time Faculty submitted by the College Presidents for the 2024-2025 academic year. Further Board action will not be required for these persons to teach in the indicated disciplines."

Recommended	Department	College	Effective Date
*Flores, Jean	Business, Philosophy & Technology	Northeast Lakeview College	September 2024
Engel, Susan	Economics	San Antonio College	January 2025

16.B. Discussion and Possible Action on Appointment of Administrators
Presenter: Linda Boyer-Owens

On a motion by Trustee Dr. Lorraine Pulido, seconded by Trustee Joe Alderete, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the recommendation of employment for the following administrator positions:

Lacy Hampton
Associate Vice Chancellor for General Obligation Bond Construction Improvement Program as recommended by the Chancellor of the Alamo Colleges District

Esmeralda Sweeney
Associate Vice Chancellor for Student Advocacy, Retention and Completion as recommended by Vice Chancellor for Student Success and the Chancellor of the Alamo Colleges District

Delilah Marquez
Vice President for Student Success
as recommended by the President of Palo Alto College and
the Chancellor of the Alamo Colleges District

17. **EXECUTIVE SESSION** **Entered Executive Session at 7:34 p.m.**

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

17.B. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorney(s) to seek their advice on any matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter, including, without limitation, limitations on Trustee response to speakers at Citizen's to Be Heard and parameters for authorized reimbursement of expenses.

17.C. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorneys about pending and threatened litigations.

17.D. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorneys about pending EEOC charges.

17.E. Pursuant to §551.072, Texas Government Code, the Board may deliberate the purchase, exchange, lease or value of real property, including, without limitation, possible addition of facilities in Comal and/or Guadalupe County.

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

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

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

18. **RECONVENE OPEN MEETING** **Reconvened meeting at 8:18 p.m.**

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

18.A.1) Discussion and Possible Action on Voting for Director of Bexar Appraisal District
Presenter: Sean Mullen

On a motion by Trustee Dr. Lorraine Pulido, seconded by Trustee Joe Alderete, and by unanimous vote of the Board of Trustees, the following resolution was approved.

WHEREAS the District is authorized to cast its 440 votes to elect personas to serve on the Bexar Appraisal District Board of Directors; and

Whereas, the Board of Trustees of Alamo Community College District believes that the election of the below listed person to serve as members of the Board of Directors of the Bexar Appraisal District for 2025 would be in the best interests of the alamo community College District:

NOW THEREFORE, BE IT RESOLVED THAT, the Board of Trustees of the Alamo community College District hereby casts all of its votes to elect Leslie Sachanowicz : to serve as a member of the Board of Directors of the Bexar Appraisal District for 2025.

18.A.2) Discussion and Possible Action on other Matters Discussed in Executive Session

On a motion by Trustee Dr. Gene Sprague, seconded by Trustee Dr. Lorraine Pulido, and by unanimous vote of the Board of Trustees, the following was approved.

RESOLVED, that the Chancellor or delegate is authorized to execute, deliver and close a contract for the purchase of improved realty in Comal County, Texas, in form acceptable to District counsel;
To undertake accelerated due diligence;
To build the facility out to District requirements;
And to fund these activities;
All substantially as presented in Executive Session.

19. **CONSENT AGENDA**

19.A. Discussion and Possible Action on Consent Agenda Items

On a motion by Trustee Dr. Gene Sprague, seconded by Trustee Joe Alderete, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Consent Agenda for the Regular Board Meeting of the Alamo Community College District Board of Trustees held on November 19, 2024 is hereby approved."

19.A.1) Approval of Board Meeting Minutes

19.A.1)a. Discussion and Possible Action on Minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole on October 8, 2024.

"The minutes of the Meeting of the Board of Trustees – Meeting as a Committee of the Whole held on October 8, 2024 are hereby approved."

19.A.1)b. Discussion and Possible Action on Minutes of the Regular Board Meeting on October 15, 2024.

"The minutes of the Special Board Meeting of the Board of Trustees of the Alamo Community College District held on October 15, 2024 are hereby approved."

19.A.2) Internal Audit Department Monthly Activity Report
This report provides information on internal audit activities, current projects' statuses, and accomplishments related to the Alamo Colleges' Strategic Objectives of Student Success, Principle-Centered Leadership, and Performance Excellence.

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

"The Alamo Colleges District Board of Trustees hereby accepts this gift receipt report on the Monthly Financial Statement on private gifts made in August 2024."

19.A.4) Department of Public Safety Monthly Clery Act Activity Report
The Public Safety Monthly Clery Act Activity Report was approved.

19.A.5) Fiscal Services Reports

19.A.5)a. Discussion and Possible Action on Monthly Contracts Report

"The Alamo Colleges District Board of Trustees hereby approves this report on non-grant contracts (public) made to the Alamo Colleges District for the period of September 1, 2024, through October 31, 2024."

19.A.5)b. Discussion and Possible Action on Monthly Grants and Contracts Report

"The Alamo Colleges District Board of Trustees hereby approves this report on grants and contracts (public) and ratifies acceptance of the donations and grants made to the Alamo Colleges District."

19.A.5)c. Discussion and Possible Action on Approval of Construction Reports

"The Alamo Colleges District Board of Trustees hereby accepts the construction reports as presented."

19.A.5)d. Discussion and Possible Action on Approval of Financial Reports

"The Alamo Colleges District Board of Trustees hereby accepts the financial reports as presented."

19.A.5)e. Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of $200,000

"The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented."

19.A.6) Discussion and Possible Action on Board Policies Reviewed with No Substantive Change

"The Alamo Colleges District Board of Trustees hereby approves the report of Board Policies with no substantive changes as presented."

19.A.7) Discussion and Possible Action to Approve Two Cooperative Purchase Awards of Construction Services for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for Northeast Lakeview College and San Antonio College

"The Alamo Colleges District Board of Trustees hereby approves the award of cooperative purchase job order contracts, subject to execution of agreements in form acceptable to District Counsel, providing for the purchase of facility renovation services for Alamo Colleges District as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

1. *Northeast Lakeview College - Salado Hall (Academic I) Moisture Barrier and Site Drainage Improvements Project*
   - *Approve $3,616,352 contract award with SpawGlass plus additional 10% owner's contingency held outside the contract*
   - *Award is through TIPS (Contract 24010401) Cooperative Purchase Agreement*
2. *San Antonio College - Nursing and Allied Health Complex renovation work*
   - *Approve $4,549,539 contract award with SpawGlass plus additional 10% owner's contingency held outside the contract*
   - *Award is through Region 20 Cooperative Purchase Agreement"*

19.A.8) Discussion and Possible Action on Approval of Change Order to Hydronic Distribution Piping Replacement at Alamo Colleges District - Palo Alto College

"The Alamo Colleges District Board of Trustees hereby approves a $1,075,000 contract change order,
on terms acceptable to District counsel, within its previously approved total authorized award providing for the Purchase of Construction Services for

Hydronic Distribution Piping Replacement at Alamo Colleges District – Palo Alto College to Columbia Contracting Corporation, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management"

19.A.9) Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price (GMP) for Alamo Colleges District Northwest Vista College Maintenance Tax Note 2022 (MTN22) Funded Contract Package 1, Renovations

"The Alamo Colleges District Board of Trustees hereby amends the Guaranteed Maximum Price (GMP) with Noble Texas Builders, increasing the amount by $600,000 from
$3,936,489 to $4,536,489 for Northwest Vista College's Maintenance Tax Note funded Contract Package 1, subject to subsequent execution of an agreement in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management."

19.A.10) Discussion and Possible Action on Approval to Amend the Guaranteed Maximum Price for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for the Watson Fine Arts Center at St. Philip's College

"The Alamo Colleges District Board of Trustees hereby amends Guaranteed Maximum Price (GMP) and associated Construction Manager at Risk (CMAR) contract award with Flintco, LLC in the amount of $4,680,000 for St. Philip's College's Maintenance Tax Note funded Contract Package 3, redirecting the scope of that award to completion of major system (HVAC) renovation for Watson Fine Arts Center, subject to subsequent execution of agreements in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management."

19.A.11) Discussion and Possible Action on Lease of Office Space at Palo Alto College to La Prensa Texas

"The Alamo Colleges District Board of Trustees hereby approves a lease of office space at Palo Alto College to La Prensa Texas substantially as described herein, on terms acceptable to District counsel."

20. **SETTING OF NEXT MEETING DATE**

20.A. Regular Meeting of the Alamo Colleges Board of Trustees is scheduled for January 21, 2025.

21. **ADJOURNMENT**

There being no further business, Chair Dr. Clint Kingsbery adjourned the meeting at 8:21 p.m.

Andria J Bernal

Andria Bernal
District Projects Coordinator

ALAMO COLLEGES DISTRICT

District Internal Audit Department
2222 North Alamo Street, Room 302
San Antonio, Texas, 78215
(210) 485-0396 Office

Date: January 16, 2025

To: Denise Wilson - Board Liaison

From: Frank Cortez – District Director of Internal Audit

Subject: Internal Audit Department Monthly Activity Report for January 2025 Board Meeting

This report provides information on internal audit activities, current projects' statuses, and accomplishments related to the Alamo Colleges' Strategic Objectives of Student Success, Principle-Centered Leadership, and Performance Excellence.

Goal III. Performance Excellence

Current Projects:

Project	Description	Percent Complete	Target Comply. Date
Planning Phase			
SB 17 Compliance	Began preliminary planning activities.	2%	4/30/2025
Fieldwork Phase			
Salesforce System Audit	Performing fieldwork.	30%	3/31/2025
Reporting Phase			
AlamoPROMISE Audit	Drafting report in progress.	85%	2/28/2025
HR Hiring Process Audit	Drafting report in progress.	90%	2/21/2025
Goodwill Advisory Review	Report issued.	100%	11/21/2024

Other Activities:

Activity	Description	Date
Hotline Case #858	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #926	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #937	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #944	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #957	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #958	An investigation by Internal Audit is in progress.	Ongoing
SAO Hotline Case #5557	Report issued.	11/18/2024
SAO Hotline Case #5724	An investigation by Internal Audit is in progress.	Ongoing

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

Presented to the **ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES** on January 21, 2025

MINUTE ORDER

"The Board of Trustees hereby accepts this gift receipt report on the Monthly Financial Statement on private gifts made in September and October 2024."

PURPOSE

Provide information on donations received by the Alamo Colleges District & the Alamo Colleges Foundation, Inc.

BACKGROUND

To provide students with scholarships thereby enabling them to complete their college education and to provide faculty and staff with financial program support to further student enrichment.

IMPLICATIONS

Financial:	Total Gifts Received for the Months **$1,423,291.40**
Cost:	NA
Strategic Plan:	Goal II – Supports student success
Employee Services:	NA

ATTACHMENTS: Private Gifts and the Monthly Financial Statement on Project Activity to the Alamo Colleges (26 pages)

DocuSigned by:
Barton T. Simpson
7245B85737F1486...

12/7/2024

Barton T. Simpson Date
Executive Director, Institutional Advancement
Alamo Colleges District & Alamo Colleges Foundation, Inc.

Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

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ALAMO COLLEGES DISTRICT

OFFICE OF INSTITUTIONAL ADVANCEMENT & ALAMO COLLEGES FOUNDATION GIFTS REPORT
September – October 2024
January 21, 2025 BOARD REPORT

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Anonymous		09/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Anonymous		10/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Fernando Acevedo		10/01/2024	AlamoPROMISE Endowment Scholarship	
Fernando Acevedo		09/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		10/09/2024	St. Philip's College Nursing Education Department Faculty Memoriam Scholarship	
Stephanie A. Acuna		10/01/2024	AlamoPROMISE Endowment Scholarship	
Stephanie A. Acuna		09/01/2024	AlamoPROMISE Endowment Scholarship	
Leticia M. Adams		09/01/2024	San Antonio College Endowment Fund	
Leticia M. Adams		10/01/2024	San Antonio College Endowment Fund	
AECOM		10/01/2024	Mosaico AlamoPROMISE Event	
Kristabel Aguero		09/01/2024	Jessica's Project	
Kristabel Aguero		09/01/2024	President's Unrestricted SPC	
Kristabel Aguero		10/01/2024	Jessica's Project	
Kristabel Aguero		10/01/2024	President's Unrestricted SPC	
Evangeline Aguilera		10/07/2024	Fabulous GED Brunch Event	
Alamo Chapter 1st Marine Division Association		10/02/2024	Alamo Chapter 1st Marine Division Association Veterans Scholarship	
Alfred N. Alaniz		09/01/2024	Empowerment Center Program	
Alfred N. Alaniz		09/01/2024	General SAC Scholarship	
Alfred N. Alaniz		09/01/2024	SAC Student Support Fund	
Alfred N. Alaniz		10/01/2024	Empowerment Center Program	
Alfred N. Alaniz		10/01/2024	General SAC Scholarship	
Alfred N. Alaniz		10/01/2024	SAC Student Support Fund	
Anonymous		10/01/2024	SAC Mexican American Studies (MAS) Program	
Anonymous		09/01/2024	SAC Mexican American Studies (MAS) Program	
Diane Alertas-Jacobs		09/01/2024	SPC Alumni Association Scholarship	
Diane Alertas-Jacobs		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Diane Alertas-Jacobs		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Diane Alertas-Jacobs		09/01/2024	General SPC Scholarship	
Diane Alertas-Jacobs		10/01/2024	SPC Alumni Association Scholarship	
Diane Alertas-Jacobs		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Diane Alertas-Jacobs		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Diane Alertas-Jacobs		10/01/2024	General SPC Scholarship	
Rosalinda Almanza-Martinez		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Rosalinda Almanza-Martinez		10/01/2024	Nighthawk Nest Program	
Rosalinda Almanza-Martinez		10/01/2024	NLC Veteran's Center	
Rosalinda Almanza-Martinez		10/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Rosalinda Almanza-Martinez		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Rosalinda Almanza-Martinez		09/01/2024	Nighthawk Nest Program	
Rosalinda Almanza-Martinez		09/01/2024	NLC Veteran's Center	
Rosalinda Almanza-Martinez		09/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Rosalinda Almanza-Martinez		09/12/2024	NLC Annual Benefit Fund	
Anonymous		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Anonymous		09/01/2024	Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship	
Anonymous		09/01/2024	NVC Faculty / Staff Scholarship	
Anonymous		09/01/2024	General NVC Scholarship	
Anonymous		09/01/2024	Vista Food Pantry	
Anonymous		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Anonymous		10/01/2024	Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship	
Anonymous		10/01/2024	NVC Faculty / Staff Scholarship	
Anonymous		10/01/2024	General NVC Scholarship	
Anonymous		10/01/2024	Vista Food Pantry	
Michael A. Alvarado		10/01/2024	AlamoPROMISE Endowment Scholarship	
Michael A. Alvarado		09/01/2024	AlamoPROMISE Endowment Scholarship	
Nicholas E. Alvarado		09/01/2024	Student Emergency Fund	
Nicholas E. Alvarado		10/01/2024	Student Emergency Fund	
Gina A. Alvarez		10/01/2024	Empowerment Center Program	
Gina A. Alvarez		09/01/2024	Empowerment Center Program	
Jennifer A. Alvarez		09/01/2024	General SPC Scholarship	
Jennifer A. Alvarez		10/01/2024	General SPC Scholarship	
Jennifer A. Alvizo		10/01/2024	Vista Food Pantry	
Jennifer A. Alvizo		09/01/2024	Vista Food Pantry	
American Forests		09/06/2024	Garcia Street Urban Farm	
American Online Giving Foundation	William Sammons	09/30/2024	AlamoPROMISE Endowment Scholarship	
American Online Giving Foundation	Microsoft Corporation	09/30/2024	Microsoft Program	
American Online Giving Foundation	Microsoft Corporation	09/30/2024	Microsoft Datacenter Academy Scholarship	
American Online Giving Foundation	William Sammons	09/03/2024	AlamoPROMISE Endowment Scholarship	
American Online Giving Foundation	USAA Corporation	10/23/2024	President's Unrestricted PAC	
American Online Giving Foundation	William Sammons	10/23/2024	AlamoPROMISE Endowment Scholarship	
Kirsten P. Anderson		10/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Kirsten P. Anderson		09/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Wesley L. Anderson		09/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Wesley L. Anderson		09/01/2024	Vista Food Pantry	
Wesley L. Anderson		10/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Wesley L. Anderson		10/01/2024	Vista Food Pantry	
Andrade-Van de Putte & Associates		10/15/2024	Mosaico AlamoPROMISE Event	
Tyler A. Archer		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Tyler A. Archer		10/01/2024	PAC SHARE Program	
Tyler A. Archer		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Tyler A. Archer		09/01/2024	PAC SHARE Program	
David Ardin		09/01/2024	General Foundation Scholarship Fund	
David Ardin		10/01/2024	General Foundation Scholarship Fund	
Paula Arguello		10/22/2024	NLC Annual Benefit Fund	
Paula Arguello		10/22/2024	NLC Annual Benefit Fund	
Rachel V. Armendariz		10/01/2024	Student Emergency Fund	
Rachel V. Armendariz		09/01/2024	Student Emergency Fund	
Griselda F. Arocha		09/01/2024	General Foundation Scholarship Fund	
Griselda F. Arocha		10/01/2024	General Foundation Scholarship Fund	
Andres C. Arredondo		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Andres C. Arredondo		10/01/2024	Community of Automotive Professionals	
Andres C. Arredondo		10/01/2024	General SPC Scholarship	
Andres C. Arredondo		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Andres C. Arredondo		09/01/2024	Community of Automotive Professionals	
Andres C. Arredondo		09/01/2024	General SPC Scholarship	
Nora E. Arredondo		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Nora E. Arredondo		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jean P. Arreguin		10/01/2024	Employee Benevolence Fund	
Jean P. Arreguin		09/01/2024	Employee Benevolence Fund	
Salvador Arriaga		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Salvador Arriaga		09/01/2024	General SPC Scholarship	
Salvador Arriaga		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Salvador Arriaga		10/01/2024	General SPC Scholarship	
Rodell G. Asher		10/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Rodell G. Asher		09/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Karla P. Avila		09/01/2024	Student Emergency Fund	
Karla P. Avila		09/01/2024	PAC LeadHERS	
Karla P. Avila		10/01/2024	Student Emergency Fund	
Karla P. Avila		10/01/2024	PAC LeadHERS	
Christy Babu		10/01/2024	Vista Food Pantry	
Christy Babu		09/01/2024	Vista Food Pantry	
Leah R. Badillo		09/01/2024	PAC LeadHERS	
Leah R. Badillo		09/01/2024	President's Unrestricted PAC	
Leah R. Badillo		10/01/2024	PAC LeadHERS	
Leah R. Badillo		10/01/2024	President's Unrestricted PAC	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Vanessa J. Bailey		10/01/2024	Annual Fund	
Vanessa J. Bailey		09/01/2024	Annual Fund	
Cynthia A. Baker		09/01/2024	ECO-Centro Program	
Cynthia A. Baker		10/01/2024	ECO-Centro Program	
Sarah B. Ball		10/01/2024	Vista Food Pantry	
Sarah B. Ball		09/01/2024	Vista Food Pantry	
Bank of America Charitable Foundation		10/24/2024	SAT@QUR Program	
Natalie Barajas		10/01/2024	AlamoPROMISE Endowment Scholarship	
Natalie Barajas		10/01/2024	Student Emergency Fund	
Natalie Barajas		09/01/2024	AlamoPROMISE Endowment Scholarship	
Natalie Barajas		09/01/2024	Student Emergency Fund	
Jessica C. Barnes		09/01/2024	AlamoPROMISE Endowment Scholarship	
Jessica C. Barnes		09/01/2024	Student Emergency Fund	
Jessica C. Barnes		10/01/2024	AlamoPROMISE Endowment Scholarship	
Jessica C. Barnes		10/01/2024	Student Emergency Fund	
Roxanne Barrera		10/01/2024	Scobee Education Center Programs	
Roxanne Barrera		09/01/2024	Scobee Education Center Programs	
Tracy Barrett		09/19/2024	Fabulous GED Brunch Event	
Rolando Barrientez		09/01/2024	First Responders Academy-Formative Endowment	
Rolando Barrientez		10/01/2024	First Responders Academy-Formative Endowment	
Shirley A. Bass-Wright		10/01/2024	Kevin Schantz Memorial Scholarship	
Shirley A. Bass-Wright		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Shirley A. Bass-Wright		10/01/2024	General SPC Scholarship	
Shirley A. Bass-Wright		10/01/2024	Jessica's Project	
Shirley A. Bass-Wright		10/01/2024	Woodard-Clarke-Durvan Scholarship	
Shirley A. Bass-Wright		09/01/2024	Kevin Schantz Memorial Scholarship	
Shirley A. Bass-Wright		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Shirley A. Bass-Wright		09/01/2024	General SPC Scholarship	
Shirley A. Bass-Wright		09/01/2024	Jessica's Project	
Shirley A. Bass-Wright		09/01/2024	Woodard-Clarke-Durvan Scholarship	
Yvette P. Baxter		09/01/2024	Employee Benevolence Fund	
Yvette P. Baxter		10/01/2024	Employee Benevolence Fund	
Anonymous		10/01/2024	OCI Solar Power Program	
Anonymous		10/01/2024	Professional Aviation Maintenance Scholarship	
Anonymous		09/01/2024	OCI Solar Power Program	
Anonymous		09/01/2024	Professional Aviation Maintenance Scholarship	
Dafney D. Bell		09/01/2024	PAC LeadHERS	
Dafney D. Bell		10/01/2024	PAC LeadHERS	
Terry M. Bell		10/01/2024	Vista Food Pantry	
Terry M. Bell		10/01/2024	General NVC Scholarship	
Terry M. Bell		09/01/2024	General NVC Scholarship	
Terry M. Bell		09/01/2024	Vista Food Pantry	
Jodi M. Bellamy		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Jodi M. Bellamy		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Greta Bennett		10/07/2024	Celestine M & Remethia D Winters Scholarship	Celestine Winters, Remethia Winters
Greta Bennett		09/09/2024	Celestine M & Remethia D Winters Scholarship	Celestine Winters, Remethia Winters
Meredith N. Bess		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Meredith N. Bess		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Anonymous		09/05/2024	San Antonio peaceCENTER	
Bexar County		09/19/2024	NLC Annual Benefit Fund	
Bexar County		10/01/2024	PAC Non-Competitive Award	
Mary E. Bingham		09/01/2024	Employee Benevolence Fund	
Eddie A. Bishop		09/01/2024	Debra A. Morgan Endowed Scholarship	
Eddie A. Bishop		09/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Eddie A. Bishop		09/01/2024	Vista Food Pantry	
Eddie A. Bishop		10/01/2024	Debra A. Morgan Endowed Scholarship	
Eddie A. Bishop		10/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Eddie A. Bishop		10/01/2024	Vista Food Pantry	
Lisa V. Black		09/01/2024	Vista Food Pantry	
Lisa V. Black		10/01/2024	Vista Food Pantry	
Michael S. Blackwell		10/01/2024	General NVC Scholarship	
Michael S. Blackwell		10/01/2024	Vista Food Pantry	
Michael S. Blackwell		09/01/2024	General NVC Scholarship	
Michael S. Blackwell		09/01/2024	Vista Food Pantry	
Nicholas G. Blakeney		09/01/2024	James B. Riley Formative Endowed Scholarship	
Nicholas G. Blakeney		09/01/2024	President's Unrestricted PAC	
Nicholas G. Blakeney		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Nicholas G. Blakeney		10/01/2024	James B. Riley Formative Endowed Scholarship	
Nicholas G. Blakeney		10/01/2024	President's Unrestricted PAC	
Nicholas G. Blakeney		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Boeing Company		09/30/2024	Scobee Education Center Programs	
Melaku A. Bogale		09/01/2024	Vista Food Pantry	
Melaku A. Bogale		10/01/2024	Vista Food Pantry	
Dwayne G. Bohuslav		10/01/2024	SAC Student Support Fund	
Dwayne G. Bohuslav		09/01/2024	SAC Student Support Fund	
Veronica Bonebrake		09/01/2024	Annual Fund	
Veronica Bonebrake		10/01/2024	Annual Fund	
Abreetta Bonner		10/01/2024	NVC Alumni Assocation Scholarship	
Abreetta Bonner		10/01/2024	NVC Business Council Scholarship	
Abreetta Bonner		10/01/2024	General NVC Scholarship	
Abreetta Bonner		10/01/2024	Vista Food Pantry	
Abreetta Bonner		09/01/2024	NVC Alumni Assocation Scholarship	
Abreetta Bonner		09/01/2024	NVC Business Council Scholarship	
Abreetta Bonner		09/01/2024	General NVC Scholarship	
Abreetta Bonner		09/01/2024	Vista Food Pantry	
Kristina M. Booth		09/01/2024	AlamoPROMISE Endowment Scholarship	
Kristina M. Booth		10/01/2024	AlamoPROMISE Endowment Scholarship	
Tafesse G. Borena		10/01/2024	PAC SHARE Program	
Tafesse G. Borena		09/01/2024	PAC SHARE Program	
Amy Bosley		09/01/2024	San Antonio peaceCENTER	
Amy Bosley		09/01/2024	Vista Food Pantry	
Amy Bosley		10/01/2024	San Antonio peaceCENTER	
Amy Bosley		10/01/2024	Vista Food Pantry	
Vincent Bosquez		10/01/2024	PAC LeadHERS	
Vincent Bosquez		10/01/2024	President's Unrestricted PAC	
Vincent Bosquez		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Vincent Bosquez		10/01/2024	PAC SHARE Program	
Vincent Bosquez		09/01/2024	PAC LeadHERS	
Vincent Bosquez		09/01/2024	President's Unrestricted PAC	
Vincent Bosquez		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Vincent Bosquez		09/01/2024	PAC SHARE Program	
Aracely R. Bowling		09/01/2024	PAC LeadHERS	
Aracely R. Bowling		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Aracely R. Bowling		09/01/2024	PAC SHARE Program	
Aracely R. Bowling		10/01/2024	PAC LeadHERS	
Aracely R. Bowling		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Aracely R. Bowling		10/01/2024	PAC SHARE Program	
Gary Bowling		09/01/2024	NVC Alumni Assocation Scholarship	
Gary Bowling		09/01/2024	General NVC Scholarship	
Gary Bowling		09/01/2024	Jane Moser Drum Encouragement Endowment Program	
Gary Bowling		09/01/2024	San Antonio peaceCENTER	
Gary Bowling		09/01/2024	Vista Food Pantry	
Gary Bowling		10/01/2024	NVC Alumni Assocation Scholarship	
Gary Bowling		10/01/2024	General NVC Scholarship	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Gary Bowling		10/01/2024	Jane Moser Drum Encouragement Endowment Program	
Gary Bowling		10/01/2024	San Antonio peaceCENTER	
Gary Bowling		10/01/2024	Vista Food Pantry	
Laura B. Boyer		09/01/2024	NLC President Cares Unrestricted Fund	
Laura B. Boyer		10/01/2024	NLC President Cares Unrestricted Fund	
Linda L. Boyer-Owens		10/01/2024	AlamoPROMISE Endowment Scholarship	
Linda L. Boyer-Owens		09/01/2024	AlamoPROMISE Endowment Scholarship	
Margaret Boykin		09/01/2024	AlamoPROMISE Endowment Scholarship	
Margaret Boykin		10/01/2024	AlamoPROMISE Endowment Scholarship	
Diana Bradford		10/01/2024	San Antonio peaceCENTER	
Diana Bradford		10/01/2024	Vista Food Pantry	
Diana Bradford		09/01/2024	San Antonio peaceCENTER	
Diana Bradford		09/01/2024	Vista Food Pantry	
Kelli L. Bradshaw		09/01/2024	General NVC Scholarship	
Kelli L. Bradshaw		09/01/2024	Vista Food Pantry	
Kelli L. Bradshaw		10/01/2024	General NVC Scholarship	
Kelli L. Bradshaw		10/01/2024	Vista Food Pantry	
Edna I. Breuer		10/01/2024	Student Emergency Fund	
Edna I. Breuer		10/01/2024	AlamoPROMISE Endowment Scholarship	
Edna I. Breuer		10/01/2024	Annual Fund	
Edna I. Breuer		10/01/2024	Employee Benevolence Fund	
Edna I. Breuer		10/01/2024	General Foundation Scholarship Fund	
Edna I. Breuer		09/01/2024	AlamoPROMISE Endowment Scholarship	
Edna I. Breuer		09/01/2024	Annual Fund	
Edna I. Breuer		09/01/2024	Employee Benevolence Fund	
Edna I. Breuer		09/01/2024	General Foundation Scholarship Fund	
Edna I. Breuer		09/01/2024	Student Emergency Fund	
Phyllis Bright		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Phyllis Bright		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Richard G. Brindle		10/01/2024	Student Emergency Fund	
Richard G. Brindle		09/01/2024	Student Emergency Fund	
Alyssa R. Briscoe		09/01/2024	Student Emergency Fund	
Alyssa R. Briscoe		10/01/2024	Student Emergency Fund	
Cynathia M. Broadnax		10/01/2024	General SAC Scholarship	
Cynathia M. Broadnax		10/01/2024	SAC Student Support Fund	
Cynathia M. Broadnax		09/01/2024	General SAC Scholarship	
Cynathia M. Broadnax		09/01/2024	SAC Student Support Fund	
Denetria Brooks-James		09/01/2024	SAC Student Support Fund	
Denetria Brooks-James		10/01/2024	SAC Student Support Fund	
Christina M. Brown		10/01/2024	Vista Food Pantry	
Christina M. Brown		10/01/2024	General NVC Scholarship	
Christina M. Brown		10/01/2024	San Antonio peaceCENTER	
Christina M. Brown		09/01/2024	General NVC Scholarship	
Christina M. Brown		09/01/2024	San Antonio peaceCENTER	
Christina M. Brown		09/01/2024	Vista Food Pantry	
Holly D. Brown		09/01/2024	PAC LeadHERS	
Holly D. Brown		10/01/2024	PAC LeadHERS	
Jennifer Browne		09/06/2024	Rosenda Rios Memorial Endowed Scholarship	
Alejandra Bueno		09/01/2024	International Programs Support Fund	
Alejandra Bueno		10/01/2024	International Programs Support Fund	
Mia M. Buentello		10/01/2024	AlamoPROMISE Endowment Scholarship	
Mia M. Buentello		09/01/2024	AlamoPROMISE Endowment Scholarship	
Matthew J. Burch		09/01/2024	Vista Food Pantry	
Matthew J. Burch		10/01/2024	Vista Food Pantry	
Michelle D. Burnett		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Michelle D. Burnett		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Amy H. Burton		09/01/2024	Vista Food Pantry	
Amy H. Burton		10/01/2024	Vista Food Pantry	
Gerald F. Busald		10/01/2024	General SAC Scholarship	
Gerald F. Busald		09/01/2024	General SAC Scholarship	
Joshua A. Bustillo		09/01/2024	PAC LeadHERS	
Joshua A. Bustillo		09/01/2024	PAC SHARE Program	
Joshua A. Bustillo		10/01/2024	PAC LeadHERS	
Joshua A. Bustillo		10/01/2024	PAC SHARE Program	
Valerie P. Butter		10/01/2024	AlamoPROMISE Endowment Scholarship	
Valerie P. Butter		10/01/2024	PAC LeadHERS	
Valerie P. Butter		10/01/2024	PAC SHARE Program	
Valerie P. Butter		09/01/2024	AlamoPROMISE Endowment Scholarship	
Valerie P. Butter		09/01/2024	PAC LeadHERS	
Valerie P. Butter		09/01/2024	PAC SHARE Program	
John Buxie		10/15/2024	Empower ME Program Scholarship	
Camilyah L. Buxton		10/01/2024	SPC Alumni Association Scholarship	
Camilyah L. Buxton		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Camilyah L. Buxton		10/01/2024	Clarence Norris Endowed Scholarship	
Camilyah L. Buxton		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Camilyah L. Buxton		10/01/2024	General SPC Scholarship	
Camilyah L. Buxton		09/01/2024	SPC Alumni Association Scholarship	
Camilyah L. Buxton		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Camilyah L. Buxton		09/01/2024	Clarence Norris Endowed Scholarship	
Camilyah L. Buxton		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Camilyah L. Buxton		09/01/2024	General SPC Scholarship	
Keyhla I. Calderon Lugo		09/01/2024	James B. Riley Formative Endowed Scholarship	
Keyhla I. Calderon Lugo		09/01/2024	PAC LeadHERS	
Keyhla I. Calderon Lugo		09/01/2024	President's Unrestricted PAC	
Keyhla I. Calderon Lugo		09/01/2024	Samantha Tapia Formative Endowed Scholarship	
Keyhla I. Calderon Lugo		09/01/2024	PAC SHARE Program	
Keyhla I. Calderon Lugo		10/01/2024	James B. Riley Formative Endowed Scholarship	
Keyhla I. Calderon Lugo		10/01/2024	PAC LeadHERS	
Keyhla I. Calderon Lugo		10/01/2024	President's Unrestricted PAC	
Keyhla I. Calderon Lugo		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Keyhla I. Calderon Lugo		10/01/2024	PAC SHARE Program	
Judit V. Camargo		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Judit V. Camargo		10/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Judit V. Camargo		10/01/2024	San Antonio peaceCENTER	
Judit V. Camargo		10/01/2024	Vista Food Pantry	
Judit V. Camargo		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Judit V. Camargo		09/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Judit V. Camargo		09/01/2024	San Antonio peaceCENTER	
Judit V. Camargo		09/01/2024	Vista Food Pantry	
Adela Camarillo		10/31/2024	NLC Annual Benefit Fund	
Adela Camarillo		10/31/2024	NLC Annual Benefit Fund	
Beatrice E. Canales		10/01/2024	Dr. Alice Johnson Children's Library	
Beatrice E. Canales		10/01/2024	Norma's Nook Playground Endowed Program Fund	
Beatrice E. Canales		10/01/2024	President's Unrestricted SAC	
Beatrice E. Canales		09/01/2024	Dr. Alice Johnson Children's Library	
Beatrice E. Canales		09/01/2024	Norma's Nook Playground Endowed Program Fund	
Beatrice E. Canales		09/01/2024	President's Unrestricted SAC	
Daisy Canavati		10/31/2024	Fabulous GED Brunch Event	
Gloria F. Canestaro		10/01/2024	SAC Mexican American Studies (MAS) Program	
Gloria F. Canestaro		09/01/2024	SAC Mexican American Studies (MAS) Program	
Elsa L. Cantu		10/28/2024	NLC Annual Benefit Fund	
Elsa L. Cantu		10/22/2024	NLC Annual Benefit Fund	
Gaston Cantu		10/01/2024	AlamoPROMISE Endowment Scholarship	
Gaston Cantu		10/01/2024	Annual Fund	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Gaston Cantu		10/01/2024	Student Emergency Fund	
Gaston Cantu		10/01/2024	PAC - Educate South	
Gaston Cantu		10/01/2024	President's Unrestricted PAC	
Gaston Cantu		09/01/2024	AlamoPROMISE Endowment Scholarship	
Gaston Cantu		09/01/2024	Annual Fund	
Gaston Cantu		09/01/2024	Student Emergency Fund	
Gaston Cantu		09/01/2024	PAC - Educate South	
Gaston Cantu		09/01/2024	President's Unrestricted PAC	
Anonymous		09/01/2024	General Foundation Scholarship Fund	
Anonymous		10/01/2024	General Foundation Scholarship Fund	
Maryjane J. Cardenas		10/01/2024	AlamoPROMISE Endowment Scholarship	
Maryjane J. Cardenas		10/01/2024	Employee Benevolence Fund	
Maryjane J. Cardenas		10/01/2024	General Foundation Scholarship Fund	
Maryjane J. Cardenas		10/01/2024	Student Emergency Fund	
Maryjane J. Cardenas		09/01/2024	AlamoPROMISE Endowment Scholarship	
Maryjane J. Cardenas		09/01/2024	Employee Benevolence Fund	
Maryjane J. Cardenas		09/01/2024	General Foundation Scholarship Fund	
Maryjane J. Cardenas		09/01/2024	Student Emergency Fund	
Margaret S. Carnegie-Diaz		09/01/2024	Nighthawk Nest Program	
Margaret S. Carnegie-Diaz		10/01/2024	Nighthawk Nest Program	
Selso M. Casares		10/01/2024	PAC SHARE Program	
Selso M. Casares		09/01/2024	PAC SHARE Program	
Phillip Casarez		09/01/2024	SAC Honors Academy	
Phillip Casarez		09/01/2024	SAC Honors Academy Scholarship	
Phillip Casarez		10/01/2024	SAC Honors Academy	
Phillip Casarez		10/01/2024	SAC Honors Academy Scholarship	
Ursella A. Castaneda		10/01/2024	Nighthawk Nest Program	
Ursella A. Castaneda		09/01/2024	Nighthawk Nest Program	
Bertha C. Castellanos		09/01/2024	Empowerment Center Program	
Bertha C. Castellanos		10/01/2024	Empowerment Center Program	
Caroline K. Castellanos		10/01/2024	Vista Food Pantry	
Caroline K. Castellanos		09/01/2024	Vista Food Pantry	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Enrique C. Castillo		10/01/2024	President's Unrestricted SAC	
Enrique C. Castillo		09/01/2024	President's Unrestricted SAC	
Anonymous		09/01/2024	DREAMers Scholarship	
Anonymous		09/01/2024	International Programs Support Fund	
Anonymous		09/01/2024	San Antonio peaceCENTER	
Anonymous		10/01/2024	San Antonio peaceCENTER	
Anonymous		10/01/2024	DREAMers Scholarship	
Anonymous		10/01/2024	International Programs Support Fund	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Graciela Castillo		10/01/2024	General NVC Scholarship	
Graciela Castillo		10/01/2024	Vista Food Pantry	
Graciela Castillo		09/01/2024	General NVC Scholarship	
Graciela Castillo		09/01/2024	Vista Food Pantry	
Jeanette J. Castillo		09/01/2024	AlamoPROMISE Endowment Scholarship	
Jeanette J. Castillo		10/01/2024	AlamoPROMISE Endowment Scholarship	
Monica S. Castillo		10/02/2024	Fabulous GED Brunch Event	
Angela M. Cavasos		10/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Angela M. Cavasos		10/01/2024	Vista Food Pantry	
Angela M. Cavasos		09/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Angela M. Cavasos		09/01/2024	Vista Food Pantry	
Isabel S. Cavazos		09/01/2024	PAC SHARE Program	
Isabel S. Cavazos		10/01/2024	PAC SHARE Program	
Zak D. Cernoch		10/01/2024	Debra A. Morgan Endowed Scholarship	
Zak D. Cernoch		10/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Zak D. Cernoch		09/01/2024	Debra A. Morgan Endowed Scholarship	
Zak D. Cernoch		09/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Brad S. Chandler		09/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Brad S. Chandler		10/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Anonymous		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Anonymous		09/01/2024	Ruth Jones McClendon	
Anonymous		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Anonymous		10/01/2024	Ruth Jones McClendon	
David Chavera		10/01/2024	SAC Honors Academy	
David Chavera		10/01/2024	SAC Student Support Fund	
David Chavera		09/01/2024	SAC Honors Academy	
David Chavera		09/01/2024	SAC Student Support Fund	
Maria A. Chavez		09/01/2024	Empowerment Center Program	
Maria A. Chavez		10/01/2024	Empowerment Center Program	
Omar J. Chavira		10/01/2024	Vista Food Pantry	
Omar J. Chavira		09/01/2024	Vista Food Pantry	
Chesmar Foundation		10/07/2024	The Chesmar Foundation Scholarship	
Philip Cirilo		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Philip Cirilo		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		10/31/2024	Masters Leadership Program (MLP) Scholarship	
Thomas S. Cleary		10/01/2024	AlamoPROMISE Endowment Scholarship	
Thomas S. Cleary		10/01/2024	Annual Fund	
Thomas S. Cleary		09/01/2024	AlamoPROMISE Endowment Scholarship	
Thomas S. Cleary		09/01/2024	Annual Fund	
Virginia C. Cmontezfstbusy		09/01/2024	NVC Alumni Assocation Scholarship	
Virginia C. Cmontezfstbusy		09/01/2024	San Antonio peaceCENTER	
Virginia C. Cmontezfstbusy		10/01/2024	NVC Alumni Assocation Scholarship	
Virginia C. Cmontezfstbusy		10/01/2024	San Antonio peaceCENTER	
Ann M. Coldwater		10/01/2024	SAC Student Support Fund	
Ann M. Coldwater		09/01/2024	SAC Student Support Fund	
David R. Collazo		09/01/2024	AlamoPROMISE Endowment Scholarship	
David R. Collazo		09/01/2024	Annual Fund	
David R. Collazo		09/01/2024	Employee Benevolence Fund	
David R. Collazo		09/01/2024	General Foundation Scholarship Fund	
David R. Collazo		09/01/2024	Student Emergency Fund	
David R. Collazo		10/01/2024	AlamoPROMISE Endowment Scholarship	
David R. Collazo		10/01/2024	Annual Fund	
David R. Collazo		10/01/2024	Employee Benevolence Fund	
David R. Collazo		10/01/2024	General Foundation Scholarship Fund	
David R. Collazo		10/01/2024	Student Emergency Fund	
Grace L. Collett		10/01/2024	Annual Fund	
Grace L. Collett		09/01/2024	Annual Fund	
Keith G. Collins		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Keith G. Collins		09/01/2024	General NLC Scholarship	
Keith G. Collins		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Keith G. Collins		10/01/2024	General NLC Scholarship	
Jacob P. Colunga		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Jacob P. Colunga		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Jennifer D. Comedy-Holmes		09/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Jennifer D. Comedy-Holmes		09/01/2024	General NVC Scholarship	
Jennifer D. Comedy-Holmes		09/01/2024	San Antonio peaceCENTER	
Jennifer D. Comedy-Holmes		10/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Jennifer D. Comedy-Holmes		10/01/2024	General NVC Scholarship	
Jennifer D. Comedy-Holmes		10/01/2024	San Antonio peaceCENTER	
Community First Health Plans		10/31/2024	PAC Fest	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Esther M. Conejo		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Esther M. Conejo		10/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Esther M. Conejo		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Esther M. Conejo		09/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Kevin J. Conlon		09/01/2024	SAC Student Support Fund	
Kevin J. Conlon		10/01/2024	SAC Student Support Fund	
Anonymous		10/01/2024	Empowerment Center Program	
Anonymous		10/01/2024	General SAC Scholarship	
Anonymous		10/01/2024	SAC Student Support Fund	
Anonymous		09/01/2024	Empowerment Center Program	
Anonymous		09/01/2024	General SAC Scholarship	
Anonymous		09/01/2024	SAC Student Support Fund	
Leticia R. Contreras		09/01/2024	PAC SHARE Program	
Leticia R. Contreras		10/01/2024	PAC SHARE Program	
Anonymous		10/01/2024	Student Emergency Fund	
Anonymous		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Anonymous		10/22/2024	Access Staff Senate Program Fund	Jessica A. Cooper
Anonymous		09/01/2024	Student Emergency Fund	
Anonymous		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Joseph Coppola		09/01/2024	PAC SHARE Program	
Joseph Coppola		10/01/2024	PAC SHARE Program	
Maria H. Coronel		10/01/2024	AlamoPROMISE Endowment Scholarship	
Maria H. Coronel		10/01/2024	Annual Fund	
Maria H. Coronel		10/01/2024	Employee Benevolence Fund	
Maria H. Coronel		10/01/2024	General Foundation Scholarship Fund	
Maria H. Coronel		10/01/2024	Student Emergency Fund	
Maria H. Coronel		09/01/2024	AlamoPROMISE Endowment Scholarship	
Maria H. Coronel		09/01/2024	Annual Fund	
Maria H. Coronel		09/01/2024	Employee Benevolence Fund	
Maria H. Coronel		09/01/2024	General Foundation Scholarship Fund	
Maria H. Coronel		09/01/2024	Student Emergency Fund	
Christina M. Cortez		09/01/2024	Dr. Mordecai & Mrs. Dahpne Brownlee Scholarship	
Christina M. Cortez		10/01/2024	Dr. Mordecai & Mrs. Dahpne Brownlee Scholarship	
Federico A. Cortez		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Federico A. Cortez		10/01/2024	PAC SHARE Program	
Federico A. Cortez		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Federico A. Cortez		09/01/2024	PAC SHARE Program	
Francisco Cortez		09/01/2024	Annual Fund	
Francisco Cortez		10/01/2024	Annual Fund	
Rebecca Cortez		10/01/2024	Student Emergency Fund	
Rebecca Cortez		09/01/2024	Student Emergency Fund	
Trina D. Cowan		09/01/2024	Psychology Department Scholarship	
Trina D. Cowan		10/01/2024	Psychology Department Scholarship	
CPS Energy		10/31/2024	Celebracion Event PAC	
Lioyd G. Crenwelge		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Lioyd G. Crenwelge		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Sharon A. Crockett-Ray		09/01/2024	Ralph and Blanche Crockett Memorial Scholarship	
Sharon A. Crockett-Ray		10/01/2024	Ralph and Blanche Crockett Memorial Scholarship	
Yolanda R. Crooms		10/01/2024	Employee Benevolence Fund	
Yolanda R. Crooms		09/01/2024	Employee Benevolence Fund	
Tomeka Cross		09/01/2024	STEM SPC Scholarship	
Tomeka Cross		09/01/2024	Student Engagement Scholarship SPC	
Tomeka Cross		10/01/2024	STEM SPC Scholarship	
Tomeka Cross		10/01/2024	Student Engagement Scholarship SPC	
Tonya R. Crowley		10/01/2024	General SAC Scholarship	
Tonya R. Crowley		09/01/2024	General SAC Scholarship	
Larry M. Crutsinger		09/01/2024	Eastside Education and Training Center Program Support	
Larry M. Crutsinger		10/01/2024	Eastside Education and Training Center Program Support	
Clarissa J. Cruz		10/01/2024	Dr. Mordecai & Mrs. Dahpne Brownlee Scholarship	
Clarissa J. Cruz		09/01/2024	Dr. Mordecai & Mrs. Dahpne Brownlee Scholarship	
Jessica S. Cruz		09/01/2024	General SPC Scholarship	
Jessica S. Cruz		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Jessica S. Cruz		09/01/2024	SPC GED Program Fund	
Jessica S. Cruz		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Jessica S. Cruz		10/01/2024	SPC GED Program Fund	
Jessica S. Cruz		10/01/2024	General SPC Scholarship	
Scott D'Amico		10/01/2024	General Foundation Scholarship Fund	
Scott D'Amico		09/01/2024	General Foundation Scholarship Fund	
Marika A. Dabney		09/01/2024	AlamoPROMISE Endowment Scholarship	
Marika A. Dabney		10/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth A. Dalrymple		10/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth A. Dalrymple		10/01/2024	Annual Fund	
Ruth A. Dalrymple		10/01/2024	General Foundation Scholarship Fund	
Ruth A. Dalrymple		10/01/2024	Student Emergency Fund	
Ruth A. Dalrymple		10/24/2024	Access Staff Senate Program Fund	
Ruth A. Dalrymple		09/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth A. Dalrymple		09/01/2024	Annual Fund	
Ruth A. Dalrymple		09/01/2024	General Foundation Scholarship Fund	
Ruth A. Dalrymple		09/01/2024	Student Emergency Fund	
Patrick F. Daniels		09/01/2024	SPC Alumni Association Scholarship	
Patrick F. Daniels		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Patrick F. Daniels		10/01/2024	SPC Alumni Association Scholarship	
Patrick F. Daniels		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Gloria Dauberman		10/31/2024	Access Staff Senate Program Fund	
Max Davis		10/01/2024	Annual Fund	
Max Davis		09/01/2024	Annual Fund	
Sylvia M. Davis		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Sylvia M. Davis		09/01/2024	General NLC Scholarship	
Sylvia M. Davis		09/01/2024	Nighthawk Nest Program	
Sylvia M. Davis		10/31/2024	NLC Annual Benefit Fund	
Sylvia M. Davis		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Sylvia M. Davis		10/01/2024	General NLC Scholarship	
Sylvia M. Davis		10/01/2024	Nighthawk Nest Program	
Randall N. Dawson		10/01/2024	SPC Alumni Association Scholarship	
Randall N. Dawson		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Randall N. Dawson		10/01/2024	Clarence Norris Endowed Scholarship	
Randall N. Dawson		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Randall N. Dawson		10/01/2024	General SPC Scholarship	
Randall N. Dawson		09/01/2024	SPC Alumni Association Scholarship	
Randall N. Dawson		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Randall N. Dawson		09/01/2024	Clarence Norris Endowed Scholarship	
Randall N. Dawson		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Randall N. Dawson		09/01/2024	General SPC Scholarship	
Luz E. Day		09/19/2024	Fabulous GED Brunch Event	
Adrianna A. De Hoyos		09/01/2024	Employee Benevolence Fund	
Adrianna A. De Hoyos		09/01/2024	Student Emergency Fund	
Adrianna A. De Hoyos		10/01/2024	Employee Benevolence Fund	
Adrianna A. De Hoyos		10/01/2024	Student Emergency Fund	
Teresa De La Cruz		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Teresa De La Cruz		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Pamela S. De La Garza		09/01/2024	General Foundation Scholarship Fund	
Pamela S. De La Garza		09/01/2024	General NVC Scholarship	
Pamela S. De La Garza		09/01/2024	San Antonio peaceCENTER	
Pamela S. De La Garza		09/01/2024	Vista Food Pantry	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Pamela S. De La Garza		10/01/2024	General Foundation Scholarship Fund	
Pamela S. De La Garza		10/01/2024	General NVC Scholarship	
Pamela S. De La Garza		10/01/2024	San Antonio peaceCENTER	
Pamela S. De La Garza		10/01/2024	Vista Food Pantry	
Richard De La Garza		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Richard De La Garza		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		09/01/2024	PAC SHARE Program	
Anonymous		10/01/2024	PAC SHARE Program	
Rosalind K. De Trevino		10/01/2024	President's Unrestricted SAC	
Rosalind K. De Trevino		09/01/2024	President's Unrestricted SAC	
Luanne T. Decker		09/01/2024	Nighthawk Nest Program	
Luanne T. Decker		10/01/2024	Nighthawk Nest Program	
Yolanda I. Del Villar		10/01/2024	General SAC Scholarship	
Yolanda I. Del Villar		09/01/2024	General SAC Scholarship	
Nancy G. Delacerda		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Nancy G. Delacerda		09/01/2024	Dr. Homer Guevara, Jr./ CPS Energy Endowment Fund	
Nancy G. Delacerda		09/01/2024	General NVC Scholarship	
Nancy G. Delacerda		09/01/2024	NVC Arts	
Nancy G. Delacerda		09/01/2024	Vista Food Pantry	
Nancy G. Delacerda		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Nancy G. Delacerda		10/01/2024	Dr. Homer Guevara, Jr./ CPS Energy Endowment Fund	
Nancy G. Delacerda		10/01/2024	General NVC Scholarship	
Nancy G. Delacerda		10/01/2024	NVC Arts	
Nancy G. Delacerda		10/01/2024	Vista Food Pantry	
Vanessa A. DeMont		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Vanessa A. DeMont		10/01/2024	Nighthawk Nest Program	
Vanessa A. DeMont		10/29/2024	NLC Annual Benefit Fund	
Vanessa A. DeMont		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Vanessa A. DeMont		09/01/2024	Nighthawk Nest Program	
Jillian L. Denman		09/01/2024	SAC Student Support Fund	
Jillian L. Denman		10/01/2024	SAC Student Support Fund	
Edward Diaz		10/01/2024	Dr. Alice Johnson Children's Library	
Edward Diaz		09/01/2024	Dr. Alice Johnson Children's Library	
Mariana A. Diaz		09/01/2024	PAC LeadHERS	
Mariana A. Diaz		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Mariana A. Diaz		09/01/2024	PAC SHARE Program	
Mariana A. Diaz		10/01/2024	PAC LeadHERS	
Mariana A. Diaz		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Mariana A. Diaz		10/01/2024	PAC SHARE Program	
Jaclyn G. Dinscore		10/01/2024	President's Unrestricted PAC	
Jaclyn G. Dinscore		09/01/2024	President's Unrestricted PAC	
LeAnn Dinsdale		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
LeAnn Dinsdale		09/01/2024	General SPC Scholarship	
LeAnn Dinsdale		09/01/2024	PNC Small Business & Entrepreneurship Program	
LeAnn Dinsdale		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
LeAnn Dinsdale		10/01/2024	General SPC Scholarship	
LeAnn Dinsdale		10/01/2024	PNC Small Business & Entrepreneurship Program	
Adriana Dominguez		10/01/2024	PAC SHARE Program	
Adriana Dominguez		09/01/2024	PAC SHARE Program	
Fannie M. Dominguez		09/01/2024	Dr. Said Fariabi Memorial Endowed Scholarship	
Fannie M. Dominguez		10/01/2024	Dr. Said Fariabi Memorial Endowed Scholarship	
Jessica Dominguez		10/01/2024	President's Unrestricted PAC	
Jessica Dominguez		10/01/2024	PAC SHARE Program	
Jessica Dominguez		09/01/2024	President's Unrestricted PAC	
Jessica Dominguez		09/01/2024	PAC SHARE Program	
Tangila C. Dove		09/01/2024	E. F. "Smiley" & Sandra Williams Endowed Scholarship	
Tangila C. Dove		09/01/2024	Nighthawk Nest Program	
Tangila C. Dove		09/01/2024	NLC President Cares Unrestricted Fund	
Tangila C. Dove		10/01/2024	E. F. "Smiley" & Sandra Williams Endowed Scholarship	
Tangila C. Dove		10/01/2024	Nighthawk Nest Program	
Tangila C. Dove		10/01/2024	NLC President Cares Unrestricted Fund	
Tangila C. Dove		10/28/2024	NLC Annual Benefit Fund	
Daniel T. Dow		10/01/2024	PAC SHARE Program	
Daniel T. Dow		09/01/2024	PAC SHARE Program	
Lucas W. Dowden		09/01/2024	Nighthawk Nest Program	
Lucas W. Dowden		09/01/2024	Vista Food Pantry	
Lucas W. Dowden		09/01/2024	PAC SHARE Program	
Lucas W. Dowden		09/01/2024	SAC Student Support Fund	
Lucas W. Dowden		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Lucas W. Dowden		10/01/2024	Nighthawk Nest Program	
Lucas W. Dowden		10/01/2024	Vista Food Pantry	
Lucas W. Dowden		10/01/2024	PAC SHARE Program	
Lucas W. Dowden		10/01/2024	SAC Student Support Fund	
Lucas W. Dowden		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Cheryl A. Drake		10/01/2024	General Foundation Scholarship Fund	
Cheryl A. Drake		09/01/2024	General Foundation Scholarship Fund	
Dream Big Scholarship Fund Inc		09/17/2024	SAC Student Support Fund	
Annette Duenes		09/01/2024	General SPC Scholarship	
Annette Duenes		10/01/2024	General SPC Scholarship	
Leticia E. Duncan Brosnan		10/01/2024	Student Emergency Fund	
Leticia E. Duncan Brosnan		09/01/2024	Student Emergency Fund	
Paul S. Dunn		09/01/2024	Annual Fund	
Paul S. Dunn		10/01/2024	Annual Fund	
Sandra G. Dykes		10/10/2024	AlamoPROMISE Endowment Scholarship	
Jason V. Easterling		10/01/2024	General Foundation Scholarship Fund	
Jason V. Easterling		09/01/2024	General Foundation Scholarship Fund	
Jessica L. Edmiston		09/01/2024	General SPC Scholarship	
Jessica L. Edmiston		10/01/2024	General SPC Scholarship	
Educate Texas at Communities Foundation of Texas		09/25/2024	P-TECH Expansion Planning Grant TR-NR	
Anna M. Edwards		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Anna M. Edwards		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Dawn L. Elmore		10/01/2024	James C. Elmore II Memorial Art Scholarship	James C. Elmore
Dawn L. Elmore		09/01/2024	James C. Elmore II Memorial Art Scholarship	James C. Elmore
James C. Elmore		10/15/2024	James C. Elmore II Memorial Art Scholarship	James C. Elmore
Anonymous		10/01/2024	Strategies for Success - Grant in Aid Scholarship	
Anonymous		09/01/2024	Strategies for Success - Grant in Aid Scholarship	
Susan L. Escobar		09/01/2024	NVC Digital Media Student Program Support	
Susan L. Escobar		10/01/2024	NVC Digital Media Student Program Support	
Mary Esther Escobedo		09/07/2024	Fabulous GED Brunch Event	
Dimona R. Esparza		09/01/2024	Student Emergency Fund	
Dimona R. Esparza		10/01/2024	Student Emergency Fund	
Francisco Esparza		10/01/2024	Annual Fund	
Francisco Esparza		09/01/2024	Annual Fund	
Raquel M. Espinosa		10/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Raquel M. Espinosa		09/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Leonila Espinoza		09/01/2024	PAC LeadHERS	
Leonila Espinoza		10/01/2024	PAC LeadHERS	
Susan A. Espinoza-Vargas		10/01/2024	Dr. Elizabeth Garza Memorial Endowed Scholarship	
Susan A. Espinoza-Vargas		09/01/2024	Dr. Elizabeth Garza Memorial Endowed Scholarship	
Estate of Carl R. Rutherford, Jr. Dec'd		09/27/2024	James H. Wright Endowed Scholarship	James H. Wright
Stephanie R. Estrada		09/01/2024	AlamoPROMISE Endowment Scholarship	
Stephanie R. Estrada		10/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		10/01/2024	Faculty Endowment Scholarship	
Anonymous		10/01/2024	Nighthawk Nest Program	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Anonymous		09/01/2024	Faculty Endowment Scholarship	
Anonymous		09/01/2024	Nighthawk Nest Program	
Samuel H. Evans		09/01/2024	PAC SHARE Program	
Samuel H. Evans		10/01/2024	PAC SHARE Program	
Teresa B. Evernham		10/01/2024	AlamoPROMISE Endowment Scholarship	
Teresa B. Evernham		09/01/2024	AlamoPROMISE Endowment Scholarship	
Excelencia in Education		10/15/2024	Excelencia Community Colleges Transforming Project NVC	
Excelencia in Education		10/18/2024	NLC President Cares Unrestricted Fund	
Shawna J. Fahrenthold		10/01/2024	Economic & Workforce Development Program Fund	
Shawna J. Fahrenthold		09/01/2024	Economic & Workforce Development Program Fund	
Yves Fanfelle		09/01/2024	President's Unrestricted PAC	
Yves Fanfelle		10/01/2024	President's Unrestricted PAC	
William J. Fanning		10/01/2024	Terracon STEM Scholars Endowed Scholarship	
William J. Fanning		09/01/2024	Terracon STEM Scholars Endowed Scholarship	
Richard H. Farias		09/01/2024	Annual Fund	
Richard H. Farias		10/01/2024	Annual Fund	
Rudy R. Farias		10/28/2024	NLC Annual Benefit Fund	
Marie P. Feldmeier		10/01/2024	General SPC Scholarship	
Marie P. Feldmeier		09/01/2024	General SPC Scholarship	
Anonymous		09/01/2024	Annual Fund	
Anonymous		10/01/2024	Annual Fund	
Anna Lisa Fernandez		09/01/2024	PAC LeadHERS	
Anna Lisa Fernandez		09/01/2024	PAC SHARE Program	
Anna Lisa Fernandez		10/01/2024	PAC LeadHERS	
Anna Lisa Fernandez		10/01/2024	PAC SHARE Program	
Donald S. Fernandez		09/01/2024	VOTC Veterans Outreach & Transition Center Program	
Donald S. Fernandez		10/01/2024	VOTC Veterans Outreach & Transition Center Program	
Robert Fernandez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Robert Fernandez		10/01/2024	Employee Benevolence Fund	
Robert Fernandez		10/01/2024	General Foundation Scholarship Fund	
Robert Fernandez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Robert Fernandez		09/01/2024	Employee Benevolence Fund	
Robert Fernandez		09/01/2024	General Foundation Scholarship Fund	
Thaddeus Fernandez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Thaddeus Fernandez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Fidelity Brokerage Services, LLC	John Rogers Smith	10/18/2024	Charles Weichert Memorial Endowed Scholarship	
Fidelity Brokerage Services, LLC	John Rogers Smith	10/18/2024	Rogers Smith Endowed Scholarship	
Virginia B. Finster		10/01/2024	SAC Student Support Fund	
Virginia B. Finster		09/01/2024	SAC Student Support Fund	
Sally A. First		09/25/2024	Vista Food Pantry	
Sally A. First		10/28/2024	Vista Food Pantry	
Daniel B. Flores		10/01/2024	SAC Student Support Fund	
Daniel B. Flores		09/01/2024	SAC Student Support Fund	
Georgia L. Flores		09/01/2024	Nighthawk Nest Program	
Georgia L. Flores		09/01/2024	NLC President Cares Unrestricted Fund	
Georgia L. Flores		10/23/2024	NLC Annual Benefit Fund	
Georgia L. Flores		10/01/2024	Nighthawk Nest Program	
Georgia L. Flores		10/01/2024	NLC President Cares Unrestricted Fund	
Jennifer L. Flores		10/01/2024	James B. Riley Formative Endowed Scholarship	
Jennifer L. Flores		10/01/2024	PAC LeadHERS	
Jennifer L. Flores		10/01/2024	President's Unrestricted PAC	
Jennifer L. Flores		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jennifer L. Flores		10/01/2024	PAC SHARE Program	
Jennifer L. Flores		09/01/2024	James B. Riley Formative Endowed Scholarship	
Jennifer L. Flores		09/01/2024	PAC LeadHERS	
Jennifer L. Flores		09/01/2024	President's Unrestricted PAC	
Jennifer L. Flores		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jennifer L. Flores		09/01/2024	PAC SHARE Program	
Jorge R. Flores		09/01/2024	General SPC Scholarship	
Jorge R. Flores		10/01/2024	General SPC Scholarship	
Melissa A. Flores		10/01/2024	Student Emergency Fund	
Melissa A. Flores		09/01/2024	Student Emergency Fund	
Rose M. Flores		09/01/2024	Horticulture Scholarship	
Rose M. Flores		10/01/2024	Horticulture Scholarship	
Ruben M. Flores		10/01/2024	Chancellor's Circle of Excellence Fund	
Ruben M. Flores		10/01/2024	GED Empowerment to College Endowed Scholarship	
Ruben M. Flores		09/01/2024	Chancellor's Circle of Excellence Fund	
Ruben M. Flores		09/01/2024	GED Empowerment to College Endowed Scholarship	
Rosalinda F. Flores Castillo		09/01/2024	Student Emergency Fund	
Rosalinda F. Flores Castillo		10/01/2024	Student Emergency Fund	
Maria S. Flores-Chase		09/01/2024	DREAMers Scholarship	
Maria S. Flores-Chase		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Maria S. Flores-Chase		09/01/2024	Faculty Endowment Scholarship	
Maria S. Flores-Chase		09/01/2024	General NLC Scholarship	
Maria S. Flores-Chase		09/01/2024	Nighthawk Nest Program	
Maria S. Flores-Chase		09/01/2024	NLC President Cares Unrestricted Fund	
Maria S. Flores-Chase		10/01/2024	DREAMers Scholarship	
Maria S. Flores-Chase		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Maria S. Flores-Chase		10/01/2024	Faculty Endowment Scholarship	
Maria S. Flores-Chase		10/01/2024	General NLC Scholarship	
Maria S. Flores-Chase		10/01/2024	Nighthawk Nest Program	
Maria S. Flores-Chase		10/01/2024	NLC President Cares Unrestricted Fund	
Melissa Flores-Valencia		10/01/2024	DREAMers Scholarship	
Melissa Flores-Valencia		10/01/2024	Empowerment Center Program	
Melissa Flores-Valencia		09/01/2024	DREAMers Scholarship	
Melissa Flores-Valencia		09/01/2024	Empowerment Center Program	
Jane E. Focht-Hansen		09/01/2024	SAC Creative Writing Scholarship	
Jane E. Focht-Hansen		10/01/2024	SAC Creative Writing Scholarship	
Linda Fogg		10/01/2024	PAC SHARE Program	
Linda Fogg		09/01/2024	PAC SHARE Program	
Martin B. Fortner		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Martin B. Fortner		09/01/2024	General NLC Scholarship	
Martin B. Fortner		09/01/2024	NLC President Cares Unrestricted Fund	
Martin B. Fortner		10/28/2024	NLC Annual Benefit Fund	
Martin B. Fortner		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Martin B. Fortner		10/01/2024	General NLC Scholarship	
Martin B. Fortner		10/01/2024	NLC President Cares Unrestricted Fund	
Karl R. Frey		10/01/2024	Faculty Endowment Scholarship	
Karl R. Frey		10/01/2024	General NLC Scholarship	
Karl R. Frey		10/01/2024	NLC President Cares Unrestricted Fund	
Karl R. Frey		09/01/2024	Faculty Endowment Scholarship	
Karl R. Frey		09/01/2024	General NLC Scholarship	
Karl R. Frey		09/01/2024	NLC President Cares Unrestricted Fund	
Friends of the Riverwalk		09/13/2024	San Antonio Hospitality Foundation Endowed Scholarship	
Paul A. Frisch		09/01/2024	General Foundation Scholarship Fund	
Paul A. Frisch		10/01/2024	General Foundation Scholarship Fund	
Russell J. Frohardt		10/01/2024	NVC Alumni Assocation Scholarship	
Russell J. Frohardt		10/01/2024	General NVC Scholarship	
Russell J. Frohardt		10/01/2024	Jane Moser Drum Encouragement Endowment Program	
Russell J. Frohardt		10/01/2024	San Antonio peaceCENTER	
Russell J. Frohardt		10/01/2024	Vista Food Pantry	
Russell J. Frohardt		09/01/2024	NVC Alumni Assocation Scholarship	
Russell J. Frohardt		09/01/2024	General NVC Scholarship	
Russell J. Frohardt		09/01/2024	Jane Moser Drum Encouragement Endowment Program	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Russell J. Frohardt		09/01/2024	San Antonio peaceCENTER	
Russell J. Frohardt		09/01/2024	Vista Food Pantry	
Andrea Fuentes		09/01/2024	PAC Journalism/Mass Communications Program	
Andrea Fuentes		10/01/2024	PAC Journalism/Mass Communications Program	
Diana R. Fuentes		09/13/2024	Rosenda Rios Memorial Endowed Scholarship	
Evelene R. Fuentes		09/01/2024	PAC SHARE Program	
Evelene R. Fuentes		10/01/2024	PAC SHARE Program	
Derek Fuller		10/01/2024	Black Student Alliance Scholarship	
Derek Fuller		09/01/2024	Black Student Alliance Scholarship	
Verne Futagawa		09/01/2024	Annual Fund	
Verne Futagawa		09/01/2024	Student Emergency Fund	
Verne Futagawa		10/01/2024	Annual Fund	
Verne Futagawa		10/01/2024	Student Emergency Fund	
Deborah L. Gaitan		10/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Deborah L. Gaitan		10/01/2024	Jane Moser Drum Encouragement Endowment Program	
Deborah L. Gaitan		10/01/2024	San Antonio peaceCENTER	
Deborah L. Gaitan		10/01/2024	Vista Food Pantry	
Deborah L. Gaitan		09/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Deborah L. Gaitan		09/01/2024	Jane Moser Drum Encouragement Endowment Program	
Deborah L. Gaitan		09/01/2024	San Antonio peaceCENTER	
Deborah L. Gaitan		09/01/2024	Vista Food Pantry	
Eva T. Gaitan		10/31/2024	Access Staff Senate Program Fund	
Chloe Gallegos		10/01/2024	Annual Fund	
Chloe Gallegos		09/01/2024	Annual Fund	
Gamez Law Firm		09/27/2024	PAC Fest	
Cristela C. Garcia		09/01/2024	Nighthawk Nest Program	
Cristela C. Garcia		09/01/2024	NLC President Cares Unrestricted Fund	
Cristela C. Garcia		10/01/2024	Nighthawk Nest Program	
Cristela C. Garcia		10/01/2024	NLC President Cares Unrestricted Fund	
Jason L. Garcia		10/01/2024	Eastside Education and Training Center Program Support	
Jason L. Garcia		10/01/2024	Economic & Workforce Development Program Fund	
Jason L. Garcia		09/01/2024	Eastside Education and Training Center Program Support	
Jason L. Garcia		09/01/2024	Economic & Workforce Development Program Fund	
Joshua R. Garcia		09/01/2024	PAC SHARE Program	
Joshua R. Garcia		10/01/2024	PAC SHARE Program	
Mauricio Garcia		10/01/2024	PAC LeadHERS	
Mauricio Garcia		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Mauricio Garcia		10/01/2024	PAC SHARE Program	
Mauricio Garcia		09/01/2024	PAC LeadHERS	
Mauricio Garcia		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Mauricio Garcia		09/01/2024	PAC SHARE Program	
Migdalia Garcia		09/01/2024	San Antonio peaceCENTER	
Migdalia Garcia		09/01/2024	Vista Food Pantry	
Migdalia Garcia		10/01/2024	San Antonio peaceCENTER	
Migdalia Garcia		10/01/2024	Vista Food Pantry	
Ofelia B. Garcia		10/01/2024	International Education Scholarship	
Ofelia B. Garcia		09/01/2024	International Education Scholarship	
Anonymous		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Anonymous		09/01/2024	Dr. Veronica R. Garcia Presidential Endowed Scholarship	
Anonymous		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Anonymous		10/01/2024	Dr. Veronica R. Garcia Presidential Endowed Scholarship	
Bridgedette A. Garza		10/01/2024	Janet H. Rangel Memorial Scholarship	
Bridgedette A. Garza		09/01/2024	Janet H. Rangel Memorial Scholarship	
Anonymous		10/23/2024	Access Staff Senate Program Fund	
Diann Garza		10/01/2024	St. Philip's College Nursing Education Department Faculty Memoriam Scholarship	
Diann Garza		09/01/2024	St. Philip's College Nursing Education Department Faculty Memoriam Scholarship	
Elena S. Garza		10/01/2024	Deason Animal Hospital Scholarship	
Elena S. Garza		09/01/2024	Deason Animal Hospital Scholarship	
Anonymous		10/11/2024	Access Staff Senate Program Fund	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Linda T. Garza		10/01/2024	General Foundation Scholarship Fund	
Linda T. Garza		09/01/2024	General Foundation Scholarship Fund	
Anonymous		10/01/2024	President's Unrestricted PAC	
Anonymous		09/01/2024	President's Unrestricted PAC	
Vanessa A. Garza		09/01/2024	Employee Benevolence Fund	
Vanessa A. Garza		09/01/2024	General Foundation Scholarship Fund	
Vanessa A. Garza		09/01/2024	Student Emergency Fund	
Vanessa A. Garza		10/01/2024	Employee Benevolence Fund	
Vanessa A. Garza		10/01/2024	General Foundation Scholarship Fund	
Vanessa A. Garza		10/01/2024	Student Emergency Fund	
Amy S. Gates		10/01/2024	AlamoPROMISE Endowment Scholarship	
Amy S. Gates		10/01/2024	Student Emergency Fund	
Amy S. Gates		10/01/2024	General SAC Scholarship	
Amy S. Gates		10/01/2024	SAC Student Support Fund	
Amy S. Gates		09/01/2024	AlamoPROMISE Endowment Scholarship	
Amy S. Gates		09/01/2024	Student Emergency Fund	
Amy S. Gates		09/01/2024	General SAC Scholarship	
Amy S. Gates		09/01/2024	SAC Student Support Fund	
Pamela D. Gauna		09/01/2024	NLC College Mentoring Program	
Pamela D. Gauna		09/01/2024	General NLC Scholarship	
Pamela D. Gauna		09/01/2024	Nighthawk Nest Program	
Pamela D. Gauna		10/01/2024	NLC College Mentoring Program	
Pamela D. Gauna		10/01/2024	General NLC Scholarship	
Pamela D. Gauna		10/01/2024	Nighthawk Nest Program	
Edward D. Gayden		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Edward D. Gayden		10/01/2024	General SPC Scholarship	
Edward D. Gayden		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Edward D. Gayden		09/01/2024	General SPC Scholarship	
Maja B. Gerdin		09/01/2024	Debra A. Morgan Endowed Scholarship	
Maja B. Gerdin		10/01/2024	Debra A. Morgan Endowed Scholarship	
Leslie B. Germer		09/01/2024	Nighthawk Nest Program	
Leslie B. Germer		10/01/2024	Nighthawk Nest Program	
Andrew T. Gignac		09/01/2024	Seats of Support Program Support Fund	
Andrew T. Gignac		10/01/2024	Seats of Support Program Support Fund	
Dennis J. Gittinger		10/01/2024	Debra A. Morgan Endowed Scholarship	
Dennis J. Gittinger		09/01/2024	Debra A. Morgan Endowed Scholarship	
Jose Gloria		09/01/2024	Janet H. Rangel Memorial Scholarship	
Jose Gloria		10/01/2024	Janet H. Rangel Memorial Scholarship	
GM Financial		09/16/2024	NVC Alumni Program Support	
GM Financial		09/16/2024	NVC Business Council General Support	
Deretha R. Goforth		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Deretha R. Goforth		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Cressida Goloby		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Cressida Goloby		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Mary K. Gomez		09/01/2024	General Foundation Scholarship Fund	
Mary K. Gomez		10/01/2024	General Foundation Scholarship Fund	
Yailet G. Gomez		10/01/2024	PAC LeadHERS	
Yailet G. Gomez		10/01/2024	PAC SHARE Program	
Yailet G. Gomez		09/01/2024	PAC LeadHERS	
Yailet G. Gomez		09/01/2024	PAC SHARE Program	
Brenda Gonzales		10/01/2024	Student Emergency Fund	
Brenda Gonzales		09/01/2024	Student Emergency Fund	
Jonathon R. Gonzales		09/01/2024	Vista Food Pantry	
Jonathon R. Gonzales		10/01/2024	Vista Food Pantry	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Laura Gonzales		09/12/2024	Rosenda Rios Memorial Endowed Scholarship	
Pablo F. Gonzales		09/01/2024	James B. Riley Formative Endowed Scholarship	
Pablo F. Gonzales		09/01/2024	PAC LeadHERS	
Pablo F. Gonzales		09/01/2024	President's Unrestricted PAC	
Pablo F. Gonzales		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Pablo F. Gonzales		09/01/2024	PAC SHARE Program	
Pablo F. Gonzales		10/01/2024	James B. Riley Formative Endowed Scholarship	
Pablo F. Gonzales		10/01/2024	PAC LeadHERS	
Pablo F. Gonzales		10/01/2024	President's Unrestricted PAC	
Pablo F. Gonzales		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Pablo F. Gonzales		10/01/2024	PAC SHARE Program	
Anonymous		10/01/2024	Debra A. Morgan Endowed Scholarship	
Anonymous		10/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Anonymous		09/01/2024	Debra A. Morgan Endowed Scholarship	
Anonymous		09/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Anonymous		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Anonymous		09/01/2024	Lynne Dean Endowed Scholarship	
Anonymous		09/01/2024	Vista Food Pantry	
Anonymous		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Anonymous		10/01/2024	Lynne Dean Endowed Scholarship	
Anonymous		10/01/2024	Vista Food Pantry	
Teresa C. Gonzales		09/01/2024	PAC SHARE Program	
Teresa C. Gonzales		10/01/2024	PAC SHARE Program	
Valerie Gonzales		10/01/2024	PAC LeadHERS	
Valerie Gonzales		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Valerie Gonzales		10/01/2024	PAC SHARE Program	
Valerie Gonzales		09/01/2024	PAC LeadHERS	
Valerie Gonzales		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Valerie Gonzales		09/01/2024	PAC SHARE Program	
Erron Y. Gonzalez		09/01/2024	Bits 'n Bytes PAC	
Erron Y. Gonzalez		09/01/2024	PAC Matching Fund	
Erron Y. Gonzalez		09/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Erron Y. Gonzalez		10/01/2024	Bits 'n Bytes PAC	
Erron Y. Gonzalez		10/01/2024	PAC Matching Fund	
Erron Y. Gonzalez		10/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Evelyn Gonzalez		10/01/2024	PAC LeadHERS	
Evelyn Gonzalez		10/01/2024	PAC SHARE Program	
Evelyn Gonzalez		09/01/2024	PAC LeadHERS	
Evelyn Gonzalez		09/01/2024	PAC SHARE Program	
Jerardo Gonzalez		09/01/2024	Student Emergency Fund	
Jerardo Gonzalez		10/01/2024	Student Emergency Fund	
Sheyla Gonzalez		10/01/2024	Nighthawk Nest Program	
Sheyla Gonzalez		09/01/2024	Nighthawk Nest Program	
Karen Gordon		10/31/2024	NLC Annual Benefit Fund	
Amanda M. Gorrell		10/01/2024	Vista Food Pantry	
Amanda M. Gorrell		10/01/2024	General NVC Scholarship	
Amanda M. Gorrell		09/01/2024	General NVC Scholarship	
Amanda M. Gorrell		09/01/2024	Vista Food Pantry	
Karen D. Gottfried		10/01/2024	Student Emergency Fund	
Karen D. Gottfried		09/01/2024	Student Emergency Fund	
Heidi Granger		10/31/2024	Access Staff Senate Program Fund	
Greater Texas Foundation		10/24/2024	Interim Program	
Tywain Griffen		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Tywain Griffen		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Michael Grillo		09/01/2024	Clarence Norris Endowed Scholarship	
Michael Grillo		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Michael Grillo		10/01/2024	Clarence Norris Endowed Scholarship	
Michael Grillo		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Barbara R. Guerra		10/01/2024	Psychology Department Scholarship	
Barbara R. Guerra		09/01/2024	Psychology Department Scholarship	
Geraldo R. Guerra		09/01/2024	Men Empowerment Network (MEN) Scholarship	
Geraldo R. Guerra		10/01/2024	Men Empowerment Network (MEN) Scholarship	
Gloria M. Guerra		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gloria M. Guerra		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Gloria M. Guerra		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gloria M. Guerra		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Yalitza P. Guerra		10/01/2024	San Antonio peaceCENTER	
Yalitza P. Guerra		09/01/2024	San Antonio peaceCENTER	
Russell Guerrero		09/01/2024	Empowerment Center Program	
Russell Guerrero		10/01/2024	Empowerment Center Program	
Anonymous		10/01/2024	Student Emergency Fund	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Anonymous		09/01/2024	Student Emergency Fund	
Homer Guevara		10/25/2024	Dr. Homer Guevara, Jr./ CPS Energy Endowment Fund	
Guglielmo Family Foundation		10/02/2024	Mosaico AlamoPROMISE Event	
Ernesto Guzman		10/01/2024	General NVC Scholarship	
Ernesto Guzman		10/01/2024	Jane Moser Drum Encouragement Endowment Program	
Ernesto Guzman		10/01/2024	San Antonio peaceCENTER	
Ernesto Guzman		10/01/2024	Vista Food Pantry	
Ernesto Guzman		09/01/2024	General NVC Scholarship	
Ernesto Guzman		09/01/2024	Jane Moser Drum Encouragement Endowment Program	
Ernesto Guzman		09/01/2024	San Antonio peaceCENTER	
Ernesto Guzman		09/01/2024	Vista Food Pantry	
Monica M. Guzman		09/01/2024	General SPC Scholarship	
Monica M. Guzman		09/01/2024	Jessica's Project	
Monica M. Guzman		10/01/2024	General SPC Scholarship	
Monica M. Guzman		10/01/2024	Jessica's Project	
H-E-B Helping Here	H-E-B Tournament of Champions	10/18/2024	HEB Black Box Theatre Program TR-NR	
Marsha P. Hall		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Marsha P. Hall		10/01/2024	President's Unrestricted SPC	
Marsha P. Hall		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Marsha P. Hall		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Marsha P. Hall		09/01/2024	President's Unrestricted SPC	
Marsha P. Hall		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Sabrina I. Hammel		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Sabrina I. Hammel		09/01/2024	Faculty Endowment Scholarship	
Sabrina I. Hammel		09/01/2024	General NLC Scholarship	
Sabrina I. Hammel		09/01/2024	Nighthawk Nest Program	
Sabrina I. Hammel		09/01/2024	NLC President Cares Unrestricted Fund	
Sabrina I. Hammel		10/09/2024	NLC Annual Benefit Fund	
Sabrina I. Hammel		10/09/2024	NLC Annual Benefit Fund	
Sabrina I. Hammel		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Sabrina I. Hammel		10/01/2024	Faculty Endowment Scholarship	
Sabrina I. Hammel		10/01/2024	General NLC Scholarship	
Sabrina I. Hammel		10/01/2024	Nighthawk Nest Program	
Sabrina I. Hammel		10/01/2024	NLC President Cares Unrestricted Fund	
Lacy Hampton		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Lacy Hampton		10/01/2024	Clarence Norris Endowed Scholarship	
Lacy Hampton		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Lacy Hampton		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Lacy Hampton		09/01/2024	Clarence Norris Endowed Scholarship	
Lacy Hampton		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Lydia O. Hannawi		10/31/2024	Fabulous GED Brunch Event	
Blair L. Hannon		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Blair L. Hannon		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Mandy C. Hanz		09/01/2024	Student Emergency Fund	
Mandy C. Hanz		10/01/2024	Student Emergency Fund	
Caroline V. Haring		10/01/2024	PAC SHARE Program	
Caroline V. Haring		09/01/2024	PAC SHARE Program	
Kenneth E. Harris		09/01/2024	PAC SHARE Program	
Kenneth E. Harris		10/01/2024	PAC SHARE Program	
Anonymous		10/01/2024	James B. Riley Formative Endowed Scholarship	
Anonymous		10/01/2024	PAC LeadHERS	
Anonymous		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		10/01/2024	PAC SHARE Program	
Anonymous		09/01/2024	James B. Riley Formative Endowed Scholarship	
Anonymous		09/01/2024	PAC LeadHERS	
Anonymous		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		09/01/2024	PAC SHARE Program	
Christopher R. Harrison		09/01/2024	Vista Food Pantry	
Christopher R. Harrison		10/01/2024	Vista Food Pantry	
Aileen M. Hartfield		10/01/2024	General SPC Scholarship	
Aileen M. Hartfield		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Aileen M. Hartfield		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Aileen M. Hartfield		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Aileen M. Hartfield		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Aileen M. Hartfield		09/01/2024	General SPC Scholarship	
Harvey E. Najim Charitable Foundation		10/31/2024	Scobee Education Center Programs	
Teri A. Haye		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Teri A. Haye		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gertrude M. Heard		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gertrude M. Heard		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Gertrude M. Heard		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gertrude M. Heard		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Ross Hebert		09/03/2024	Rosenda Rios Memorial Endowed Scholarship	
Alejandro Hernandez		09/01/2024	Employee Benevolence Fund	
Alejandro Hernandez		10/01/2024	Employee Benevolence Fund	
Claudia E. Hernandez		10/01/2024	Employee Benevolence Fund	
Claudia E. Hernandez		09/01/2024	Employee Benevolence Fund	
Gloria P. Hernandez		09/01/2024	Allan J. Lavelle & Toni Villarreal Music Scholarship	
Gloria P. Hernandez		10/01/2024	Allan J. Lavelle & Toni Villarreal Music Scholarship	
Hector M. Hernandez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Hector M. Hernandez		09/01/2024	Annual Fund	
Hector M. Hernandez		09/01/2024	Employee Benevolence Fund	
Hector M. Hernandez		09/01/2024	General Foundation Scholarship Fund	
Hector M. Hernandez		09/01/2024	Student Emergency Fund	
Hector M. Hernandez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Hector M. Hernandez		10/01/2024	Annual Fund	
Hector M. Hernandez		10/01/2024	Employee Benevolence Fund	
Hector M. Hernandez		10/01/2024	General Foundation Scholarship Fund	
Hector M. Hernandez		10/01/2024	Student Emergency Fund	
Marilyn Hernandez		10/01/2024	PAC Alumni & Friends	
Marilyn Hernandez		10/01/2024	PAC LeadHERS	
Marilyn Hernandez		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Marilyn Hernandez		09/01/2024	PAC Alumni & Friends	
Marilyn Hernandez		09/01/2024	PAC LeadHERS	
Marilyn Hernandez		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Olivia Hernandez		09/01/2024	General SPC Scholarship	
Olivia Hernandez		10/01/2024	General SPC Scholarship	
Cynthia D. Hernandez-Guerra		09/01/2024	Men Empowerment Network (MEN) Scholarship	
Cynthia D. Hernandez-Guerra		10/01/2024	Men Empowerment Network (MEN) Scholarship	
Delicia M. Herrera		09/01/2024	Eastside Education and Training Center Program Support	
Delicia M. Herrera		10/01/2024	Eastside Education and Training Center Program Support	
Jennifer L. Herrera		10/27/2024	NLC Annual Benefit Fund	
Pamela L. Herrington-Moriarty		10/01/2024	Employee Benevolence Fund	
Pamela L. Herrington-Moriarty		10/01/2024	Student Emergency Fund	
Pamela L. Herrington-Moriarty		09/01/2024	Employee Benevolence Fund	
Pamela L. Herrington-Moriarty		09/01/2024	Student Emergency Fund	
Diane C. Hester		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Diane C. Hester		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Phillip L. Hicks		10/01/2024	General NLC Scholarship	
Phillip L. Hicks		10/01/2024	Nighthawk Nest Program	
Phillip L. Hicks		09/01/2024	General NLC Scholarship	
Phillip L. Hicks		09/01/2024	Nighthawk Nest Program	
Highland Hills Masonic Lodge 1373		10/11/2024	Masonic Scholarship for Skilled Trades	
Hilary R. Hilario		10/01/2024	PAC LeadHERS	
Hilary R. Hilario		09/01/2024	PAC LeadHERS	
Carolyn J. Hilton		09/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Carolyn J. Hilton		10/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Robert R. Hines		10/01/2024	PAC SHARE Program	
Robert R. Hines		09/01/2024	PAC SHARE Program	
Anonymous		09/01/2024	Student Emergency Fund	
Anonymous		10/10/2024	Access Staff Senate Program Fund	
Anonymous		10/01/2024	Student Emergency Fund	
Jennifer R. Huebenthal		10/01/2024	PAC SHARE Program	
Jennifer R. Huebenthal		10/01/2024	Upward Bound Bridge Scholarship	
Jennifer R. Huebenthal		09/01/2024	PAC SHARE Program	
Jennifer R. Huebenthal		09/01/2024	Upward Bound Bridge Scholarship	
Jessica Humann		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jessica Humann		09/01/2024	PAC SHARE Program	
Jessica Humann		09/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Jessica Humann		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jessica Humann		10/01/2024	PAC SHARE Program	
Jessica Humann		10/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Anonymous		10/01/2024	General SPC Scholarship	
Anonymous		09/01/2024	General SPC Scholarship	
Anonymous		09/01/2024	David E Mrizek Endowed Scholarship Fund	
Anonymous		09/01/2024	Ron Lucke Speech & Drama Scholarship	
Anonymous		10/01/2024	David E Mrizek Endowed Scholarship Fund	
Anonymous		10/01/2024	Ron Lucke Speech & Drama Scholarship	
Regina Hunter		10/30/2024	Gerald Manahan Student Supplies Program Fund	
Melissa Huron Mejia		09/01/2024	PAC LeadHERS	
Melissa Huron Mejia		09/01/2024	PAC SHARE Program	
Leticia C. Inocencio		09/01/2024	PAC LeadHERS	
Leticia C. Inocencio		09/01/2024	PAC SHARE Program	
Leticia C. Inocencio		10/01/2024	PAC LeadHERS	
Leticia C. Inocencio		10/01/2024	PAC SHARE Program	
Anonymous		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Anonymous		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Adrian Jackson		09/01/2024	Interim Scholarship	
Adrian Jackson		10/01/2024	Interim Scholarship	
Aaron Jarvis		10/02/2024	KSYM Program	
Jay Bea Lennux LLC		10/28/2024	Interim Program	
Rachara A. Jefferson		10/01/2024	PAC LeadHERS	
Rachara A. Jefferson		10/01/2024	President's Unrestricted PAC	
Rachara A. Jefferson		10/01/2024	Samantha Tapia Endowed Scholarship Fund	

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Rachara A. Jefferson		10/01/2024	PAC SHARE Program	
Rachara A. Jefferson		09/01/2024	PAC LeadHERS	
Rachara A. Jefferson		09/01/2024	President's Unrestricted PAC	
Rachara A. Jefferson		09/01/2024	Samantha Tapia Formative Endowed Scholarship	
Rachara A. Jefferson		09/01/2024	PAC SHARE Program	
Joeris General Contractors, Ltd.		09/27/2024	PAC Fest	
Joeris General Contractors, Ltd.		10/24/2024	Mosaico AlamoPROMISE Event	
Gloria S. John		10/01/2024	Pay It Forward Scholarship	
Gloria S. John		09/01/2024	Pay It Forward Scholarship	
David E. Johnson		09/23/2024	Annual Fund	
David E. Johnson		10/22/2024	Annual Fund	
George H. Johnson		10/01/2024	President's Unrestricted SPC	
George H. Johnson		09/01/2024	President's Unrestricted SPC	
Robert B. Jones		09/01/2024	General Foundation Scholarship Fund	
Robert B. Jones		10/01/2024	General Foundation Scholarship Fund	
Sarah S. Jones		10/01/2024	SAC Honors Academy	
Sarah S. Jones		10/01/2024	SAC Mexican American Studies (MAS) Program	
Sarah S. Jones		10/01/2024	President's Unrestricted SAC	
Sarah S. Jones		10/01/2024	SAC Student Support Fund	
Sarah S. Jones		09/01/2024	SAC Honors Academy	
Sarah S. Jones		09/01/2024	SAC Mexican American Studies (MAS) Program	
Sarah S. Jones		09/01/2024	President's Unrestricted SAC	
Sarah S. Jones		09/01/2024	SAC Student Support Fund	
Timothy A. Jones		09/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Timothy A. Jones		10/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Joshua Huval & The O.S.T. Ramblers		10/29/2024	KSYM Program	
Allison Joubert		09/01/2024	President's Unrestricted SPC	
Allison Joubert		10/01/2024	President's Unrestricted SPC	
Christine M. Kalcso-Aten		09/01/2024	OCI Solar Power Program	
Christine M. Kalcso-Aten		09/01/2024	PNC Small Business & Entrepreneurship Program	
Christine M. Kalcso-Aten		10/01/2024	OCI Solar Power Program	
Christine M. Kalcso-Aten		10/01/2024	PNC Small Business & Entrepreneurship Program	
Kangaroo Court Restaurants		10/04/2024	THCA Program	
Kangaroo Court Restaurants		09/27/2024	THCA Program	
Anonymous		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Diana C. Kersey		10/01/2024	Vista Food Pantry	
Diana C. Kersey		10/01/2024	NVC Fine and Performing Arts Student Support Program Fund	
Diana C. Kersey		09/01/2024	Vista Food Pantry	
Diana C. Kersey		09/01/2024	NVC Fine and Performing Arts Student Support Program Fund	
Donna G. King		09/13/2024	NLC Annual Benefit Fund	
Julie Kirkland-Poirier		09/01/2024	NLC President Cares Unrestricted Fund	
Julie Kirkland-Poirier		10/01/2024	NLC President Cares Unrestricted Fund	
Julie Kirkland-Poirier		10/08/2024	NLC Annual Benefit Fund	
Anonymous		09/18/2024	KSYM Program	
Jeffrey W. Koch		09/01/2024	Ag Capital Campaign Fund Request	
Jeffrey W. Koch		10/01/2024	Ag Capital Campaign Fund Request	
Deborah Koeck		10/01/2024	President's Unrestricted PAC	
Deborah Koeck		09/01/2024	President's Unrestricted PAC	
Kristine Meza Foundation		09/19/2024	Interim Program	
Conrad D. Krueger		10/01/2024	General SAC Scholarship	
Conrad D. Krueger		09/01/2024	General SAC Scholarship	
Sheryl A. Ksenich		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Sheryl A. Ksenich		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Sheryl A. Ksenich		09/01/2024	General SPC Scholarship	
Sheryl A. Ksenich		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Sheryl A. Ksenich		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Sheryl A. Ksenich		10/01/2024	General SPC Scholarship	
Anna M. Kuwamura		10/01/2024	Student Emergency Fund	
Anna M. Kuwamura		09/01/2024	Student Emergency Fund	
Caroline Kuyumcuoglu		09/01/2024	General NVC Scholarship	
Caroline Kuyumcuoglu		09/01/2024	San Antonio peaceCENTER	
Caroline Kuyumcuoglu		09/01/2024	Vista Food Pantry	
Caroline Kuyumcuoglu		10/01/2024	General NVC Scholarship	
Caroline Kuyumcuoglu		10/01/2024	San Antonio peaceCENTER	
Caroline Kuyumcuoglu		10/01/2024	Vista Food Pantry	
Kathleen N. Labus		10/22/2024	NLC Annual Benefit Fund	
Patricia A. Lamson		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Patricia A. Lamson		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Kimberly Lane		09/05/2024	Rosenda Rios Memorial Endowed Scholarship	
Margaret A. Lara		09/03/2024	Rosenda Rios Memorial Endowed Scholarship	
George R. Laughead		09/01/2024	Annual Fund	
George R. Laughead		10/01/2024	Annual Fund	
Wesley B. Lay		10/01/2024	Black Student Alliance Scholarship	
Wesley B. Lay		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Wesley B. Lay		09/01/2024	Black Student Alliance Scholarship	
Wesley B. Lay		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Marquette Leach		09/01/2024	Vista Food Pantry	
Marquette Leach		10/01/2024	Vista Food Pantry	
LED Electric and Lighting Contractors		09/19/2024	Mosaico AlamoPROMISE Event	
Paul B. Lede		09/01/2024	President's Unrestricted SPC	
Paul B. Lede		10/01/2024	President's Unrestricted SPC	
Isaiah Ledesma		10/01/2024	General SPC Scholarship	
Isaiah Ledesma		09/01/2024	General SPC Scholarship	
Linda D. Lee		09/01/2024	Joe & Josie Garcia Scholarship	
Linda D. Lee		10/01/2024	Joe & Josie Garcia Scholarship	
Minkyung Lee		10/01/2024	NVC Fans General Support	
Minkyung Lee		09/01/2024	NVC Fans General Support	
Patrick R. Lee		09/01/2024	PAC SHARE Program	
Patrick R. Lee		10/01/2024	PAC SHARE Program	
Judah M. Leggett		10/22/2024	NLC Annual Benefit Fund	
Judah M. Leggett		10/01/2024	Faculty Endowment Scholarship	
Judah M. Leggett		10/01/2024	Nighthawk Nest Program	
Judah M. Leggett		09/01/2024	Faculty Endowment Scholarship	
Judah M. Leggett		09/01/2024	Nighthawk Nest Program	
LES LAW Announcements		09/20/2024	KSYM Program	
Neil E. Lewis		09/01/2024	San Antonio peaceCENTER	
Neil E. Lewis		10/01/2024	San Antonio peaceCENTER	
Christina M. Licea		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Christina M. Licea		10/01/2024	PAC SHARE Program	
Christina M. Licea		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Christina M. Licea		09/01/2024	PAC SHARE Program	
Lockwood, Andrews & Newnam		10/24/2024	NLC Annual Benefit Fund	
Lone Oak Village LLC		09/19/2024	Fabulous GED Brunch Event	
Gina M. Lopez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Gina M. Lopez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Hermelind Lopez		09/01/2024	SAC Student Support Fund	
Hermelind Lopez		10/01/2024	SAC Student Support Fund	
Jessica A. Lopez		10/01/2024	General SPC Scholarship	
Jessica A. Lopez		09/01/2024	General SPC Scholarship	
Kristina S. Lopez		09/01/2024	Child Care Center	
Kristina S. Lopez		09/01/2024	General SAC Scholarship	
Kristina S. Lopez		09/01/2024	Pay It Forward Scholarship	
Kristina S. Lopez		10/01/2024	Child Care Center	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Kristina S. Lopez		10/01/2024	General SAC Scholarship	
Kristina S. Lopez		10/01/2024	Pay It Forward Scholarship	
Nidia C. Lopez		09/01/2024	PAC LeadHERS	
Nidia C. Lopez		09/01/2024	PAC SHARE Program	
Nidia C. Lopez		10/01/2024	PAC LeadHERS	
Nidia C. Lopez		10/01/2024	PAC SHARE Program	
Priscilla P. Lopez		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Priscilla P. Lopez		09/01/2024	PAC SHARE Program	
Rudolph R. Lopez		09/01/2024	Student Emergency Fund	
Rudolph R. Lopez		10/01/2024	Student Emergency Fund	
Yvette Lopez		10/01/2024	DREAMers Scholarship	
Yvette Lopez		10/01/2024	Student Emergency Fund	
Yvette Lopez		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Yvette Lopez		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Yvette Lopez		10/01/2024	General SPC Scholarship	
Yvette Lopez		09/01/2024	DREAMers Scholarship	
Yvette Lopez		09/01/2024	Student Emergency Fund	
Yvette Lopez		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Yvette Lopez		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Yvette Lopez		09/01/2024	General SPC Scholarship	
Adena W. Loston		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Adena W. Loston		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Stella Lovato		09/01/2024	ECO-Centro Program	
Stella Lovato		09/01/2024	Scobee Education Center Programs	
Stella Lovato		09/01/2024	SAC Student Support Fund	
Stella Lovato		10/01/2024	ECO-Centro Program	
Stella Lovato		10/01/2024	Scobee Education Center Programs	
Stella Lovato		10/01/2024	SAC Student Support Fund	
Ricardo H. Lowe		09/01/2024	AlamoPROMISE Endowment Scholarship	
Ricardo H. Lowe		09/01/2024	Annual Fund	
Ricardo H. Lowe		09/01/2024	Employee Benevolence Fund	
Ricardo H. Lowe		09/01/2024	General Foundation Scholarship Fund	
Ricardo H. Lowe		09/01/2024	Student Emergency Fund	
Ricardo H. Lowe		09/01/2024	Empowerment Center Program	
Ricardo H. Lowe		09/01/2024	General SAC Scholarship	
Ricardo H. Lowe		09/01/2024	President's Unrestricted SAC	
Ricardo H. Lowe		09/01/2024	Seats of Support Program Support Fund	
Ricardo H. Lowe		09/01/2024	SAC Student Support Fund	
Ricardo H. Lowe		10/01/2024	AlamoPROMISE Endowment Scholarship	
Ricardo H. Lowe		10/01/2024	Annual Fund	
Ricardo H. Lowe		10/01/2024	Employee Benevolence Fund	
Ricardo H. Lowe		10/01/2024	General Foundation Scholarship Fund	
Ricardo H. Lowe		10/01/2024	Student Emergency Fund	
Ricardo H. Lowe		10/01/2024	Empowerment Center Program	
Ricardo H. Lowe		10/01/2024	General SAC Scholarship	
Ricardo H. Lowe		10/01/2024	President's Unrestricted SAC	
Ricardo H. Lowe		10/01/2024	Seats of Support Program Support Fund	
Ricardo H. Lowe		10/01/2024	SAC Student Support Fund	
Jeremy R. Lozano		10/01/2024	Vista Food Pantry	
Jeremy R. Lozano		09/01/2024	Vista Food Pantry	
Donald R. Lucas		09/01/2024	Tailar Kai Matthews Memorial Scholarship	
Donald R. Lucas		10/01/2024	Tailar Kai Matthews Memorial Scholarship	
Jacqueline Lucero		10/01/2024	Annual Fund	
Jacqueline Lucero		10/01/2024	Student Emergency Fund	
Jacqueline Lucero		10/01/2024	Employee Benevolence Fund	
Jacqueline Lucero		09/01/2024	Annual Fund	
Jacqueline Lucero		09/01/2024	Employee Benevolence Fund	
Jacqueline Lucero		09/01/2024	Student Emergency Fund	
Alexandro M. Luna		09/01/2024	PAC SHARE Program	
Alexandro M. Luna		10/01/2024	PAC SHARE Program	
Robin L. Lund		10/01/2024	NVC Alumni Assocation Scholarship	
Robin L. Lund		10/01/2024	General NVC Scholarship	
Robin L. Lund		10/01/2024	Jane Moser Drum Encouragement Endowment Program	
Robin L. Lund		10/01/2024	San Antonio peaceCENTER	
Robin L. Lund		10/01/2024	Vista Food Pantry	
Robin L. Lund		09/01/2024	NVC Alumni Assocation Scholarship	
Robin L. Lund		09/01/2024	General NVC Scholarship	
Robin L. Lund		09/01/2024	Jane Moser Drum Encouragement Endowment Program	
Robin L. Lund		09/01/2024	San Antonio peaceCENTER	
Robin L. Lund		09/01/2024	Vista Food Pantry	
Luther King Capital Management		10/31/2024	Mosaico AlamoPROMISE Event	
Desaree Machuca		10/22/2024	NLC Annual Benefit Fund	
Caroline Mains		10/01/2024	President's Unrestricted PAC	
Caroline Mains		10/01/2024	PAC SHARE Program	
Caroline Mains		09/01/2024	President's Unrestricted PAC	
Caroline Mains		09/01/2024	PAC SHARE Program	
Merasol M. Malapo		09/01/2024	Annual Fund	
Merasol M. Malapo		10/01/2024	Annual Fund	
Christopher M. Maldonado		10/01/2024	Employee Benevolence Fund	
Christopher M. Maldonado		09/01/2024	Employee Benevolence Fund	
Gerald F. Manahan		09/01/2024	Gerald Manahan Student Supplies Program Fund	
Gerald F. Manahan		10/01/2024	Gerald Manahan Student Supplies Program Fund	
David Mancha		10/01/2024	James B. Riley Formative Endowed Scholarship	
David Mancha		10/01/2024	PAC LeadHERS	
David Mancha		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
David Mancha		10/01/2024	PAC SHARE Program	
David Mancha		09/01/2024	James B. Riley Formative Endowed Scholarship	
David Mancha		09/01/2024	PAC LeadHERS	
David Mancha		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
David Mancha		09/01/2024	PAC SHARE Program	
Sara Mann		09/01/2024	AlamoPROMISE Endowment Scholarship	
Sara Mann		09/01/2024	Annual Fund	
Sara Mann		10/01/2024	AlamoPROMISE Endowment Scholarship	
Sara Mann		10/01/2024	Annual Fund	
Loretta B. Manning		10/01/2024	Debra A. Morgan Endowed Scholarship	
Loretta B. Manning		10/01/2024	Janet H. Rangel Memorial Scholarship	
Loretta B. Manning		09/01/2024	Debra A. Morgan Endowed Scholarship	
Loretta B. Manning		09/01/2024	Janet H. Rangel Memorial Scholarship	
Robert G. Marbut		09/01/2024	Robert G. Marbut Jr Endowed Scholarship	
Robert G. Marbut		10/01/2024	Robert G. Marbut Jr Endowed Scholarship	
Viviane Marioneaux-Maguire		10/01/2024	Debra A. Morgan Endowed Scholarship	
Viviane Marioneaux-Maguire		10/01/2024	NVC Digital Media Student Program Support	
Viviane Marioneaux-Maguire		09/01/2024	Debra A. Morgan Endowed Scholarship	
Viviane Marioneaux-Maguire		09/01/2024	NVC Digital Media Student Program Support	
Mary M. Marlowe		09/01/2024	Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship	
Mary M. Marlowe		09/01/2024	Fine Arts Endowment Programming	
Mary M. Marlowe		09/01/2024	General NVC Scholarship	
Mary M. Marlowe		09/01/2024	San Antonio peaceCENTER	
Mary M. Marlowe		10/01/2024	Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship	
Mary M. Marlowe		10/01/2024	Fine Arts Endowment Programming	
Mary M. Marlowe		10/01/2024	General NVC Scholarship	
Mary M. Marlowe		10/01/2024	San Antonio peaceCENTER	
Delilah L. Marquez		10/01/2024	PAC LeadHERS	
Delilah L. Marquez		10/01/2024	Samantha Tapia Endowed Scholarship Fund	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Delilah L. Marquez		10/01/2024	PAC SHARE Program	
Delilah L. Marquez		09/01/2024	PAC LeadHERS	
Delilah L. Marquez		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Delilah L. Marquez		09/01/2024	PAC SHARE Program	
Deborah M. Martin		09/01/2024	General Foundation Scholarship Fund	
Deborah M. Martin		09/01/2024	General NLC Scholarship	
Deborah M. Martin		09/01/2024	Vista Food Pantry	
Deborah M. Martin		09/01/2024	General PAC Scholarship	
Deborah M. Martin		09/01/2024	ECO-Centro Program	
Deborah M. Martin		09/01/2024	General SPC Scholarship	
Deborah M. Martin		10/01/2024	General SPC Scholarship	
Deborah M. Martin		10/01/2024	General Foundation Scholarship Fund	
Deborah M. Martin		10/01/2024	General NLC Scholarship	
Deborah M. Martin		10/01/2024	Vista Food Pantry	
Deborah M. Martin		10/01/2024	General PAC Scholarship	
Deborah M. Martin		10/01/2024	ECO-Centro Program	
Louisa P. Martin		10/01/2024	AlamoPROMISE Endowment Scholarship	
Louisa P. Martin		10/01/2024	Annual Fund	
Louisa P. Martin		09/01/2024	AlamoPROMISE Endowment Scholarship	
Louisa P. Martin		09/01/2024	Annual Fund	
Cesar Martinez		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Cesar Martinez		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Connie M. Martinez		09/01/2024	President's Unrestricted PAC	
Connie M. Martinez		10/01/2024	President's Unrestricted PAC	
Debra A. Martinez		10/01/2024	Joe & Josie Garcia Scholarship	
Debra A. Martinez		09/01/2024	Joe & Josie Garcia Scholarship	
Jocelyn A. Martinez		09/01/2024	PAC LeadHERS	
Jocelyn A. Martinez		09/01/2024	PAC SHARE Program	
Jocelyn A. Martinez		10/01/2024	PAC LeadHERS	
Jocelyn A. Martinez		10/01/2024	PAC SHARE Program	
Louis E. Martinez		10/01/2024	PAC SHARE Program	
Louis E. Martinez		09/01/2024	PAC SHARE Program	
Luis C. Martinez		09/01/2024	Student Emergency Fund	
Luis C. Martinez		10/01/2024	Student Emergency Fund	
Paul G. Martinez		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Paul G. Martinez		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Rachell L. Martinez		09/01/2024	PAC Journalism/Mass Communications Program	
Rachell L. Martinez		09/01/2024	Palo Alto Alumni Y Amigos Association Scholarship	
Rachell L. Martinez		10/01/2024	PAC Journalism/Mass Communications Program	
Rachell L. Martinez		10/01/2024	Palo Alto Alumni Y Amigos Association Scholarship	
Rosita I. Martinez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Rosita I. Martinez		10/01/2024	Annual Fund	
Rosita I. Martinez		10/01/2024	Student Emergency Fund	
Rosita I. Martinez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Rosita I. Martinez		09/01/2024	Annual Fund	
Rosita I. Martinez		09/01/2024	Student Emergency Fund	
Valerie Martinez		09/01/2024	General NVC Scholarship	
Valerie Martinez		10/01/2024	General NVC Scholarship	
Sarah B. May		10/01/2024	Jack Stone Award for New Music	
Sarah B. May		09/03/2024	Jack Stone Award for New Music	
Lisa Mazure		09/01/2024	AlamoPROMISE Endowment Scholarship	
Lisa Mazure		09/01/2024	General Foundation Scholarship Fund	
Lisa Mazure		09/01/2024	Student Emergency Fund	
Lisa Mazure		10/01/2024	AlamoPROMISE Endowment Scholarship	
Lisa Mazure		10/01/2024	General Foundation Scholarship Fund	
Lisa Mazure		10/01/2024	Student Emergency Fund	
Paula L. Mc Kenna		10/01/2024	Dr. Said Fariabi Memorial Endowed Scholarship	
Paula L. Mc Kenna		09/01/2024	Dr. Said Fariabi Memorial Endowed Scholarship	
Sam H. McCall		09/01/2024	SPC Alumni Association Scholarship	
Sam H. McCall		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Sam H. McCall		09/01/2024	Clarence Norris Endowed Scholarship	
Sam H. McCall		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Sam H. McCall		09/01/2024	General SPC Scholarship	
Sam H. McCall		10/01/2024	SPC Alumni Association Scholarship	
Sam H. McCall		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Sam H. McCall		10/01/2024	Clarence Norris Endowed Scholarship	
Sam H. McCall		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Sam H. McCall		10/01/2024	General SPC Scholarship	
Thomas N. McCrary		10/01/2024	James C. Elmore II Memorial Art Scholarship	
Thomas N. McCrary		09/01/2024	James C. Elmore II Memorial Art Scholarship	
Diana McCurtain-Talbert		09/01/2024	AlamoPROMISE Endowment Scholarship	
Diana McCurtain-Talbert		09/01/2024	NVC Personal Fitness Training Scholarship	
Diana McCurtain-Talbert		10/01/2024	AlamoPROMISE Endowment Scholarship	
Diana McCurtain-Talbert		10/01/2024	NVC Personal Fitness Training Scholarship	
Lisa K. McDaniel		10/01/2024	Ashley Lynn Degerstrom Endowed Scholarship	
Lisa K. McDaniel		10/01/2024	NVC Broadcast Media Program	
Lisa K. McDaniel		09/01/2024	Ashley Lynn Degerstrom Endowed Scholarship	
Lisa K. McDaniel		09/01/2024	NVC Broadcast Media Program	
Jasmine T. McDonald		09/01/2024	SAC Student Support Fund	
Jasmine T. McDonald		10/01/2024	SAC Student Support Fund	
Kari McKay		10/01/2024	General NVC Scholarship	
Kari McKay		10/01/2024	San Antonio peaceCENTER	
Kari McKay		09/01/2024	General NVC Scholarship	
Kari McKay		09/01/2024	San Antonio peaceCENTER	
Milton R. McManigle		09/01/2024	General NVC Scholarship	
Milton R. McManigle		10/01/2024	General NVC Scholarship	
Judy L. McMurray		10/08/2024	Dr. Robert Zeigler Endowed Scholarship	Robert E. Zeigler
Fiona M. McWilliam		10/01/2024	Faculty Senate Endowed Scholarship	
Fiona M. McWilliam		10/01/2024	General NVC Scholarship	
Fiona M. McWilliam		10/01/2024	Vista Food Pantry	
Fiona M. McWilliam		09/01/2024	Faculty Senate Endowed Scholarship	
Fiona M. McWilliam		09/01/2024	General NVC Scholarship	
Fiona M. McWilliam		09/01/2024	Vista Food Pantry	
Vanessa M. Meador		09/01/2024	General SPC Scholarship	
Vanessa M. Meador		10/01/2024	General SPC Scholarship	
Gina L. Mealey		10/01/2024	Faculty Endowment Scholarship	
Gina L. Mealey		09/01/2024	Faculty Endowment Scholarship	
Melissa J. Medellin		09/01/2024	Student Emergency Fund	
Melissa J. Medellin		09/01/2024	First Responders Academy-Formative Endowment	
Melissa J. Medellin		10/01/2024	Student Emergency Fund	
Melissa J. Medellin		10/01/2024	First Responders Academy-Formative Endowment	
Sylvia G. Medina		10/01/2024	Kendra Ann Ward Music Endowed Scholarship	
Sylvia G. Medina		09/01/2024	Kendra Ann Ward Music Endowed Scholarship	
Jennifer L. Mejia		09/01/2024	PAC LeadHERS	
Jennifer L. Mejia		09/01/2024	PAC SHARE Program	
Jennifer L. Mejia		10/01/2024	PAC LeadHERS	
Jennifer L. Mejia		10/01/2024	PAC SHARE Program	
Jennifer L. Mejia		10/14/2024	Fabulous GED Brunch Event	
Shawn S. Melendes		10/01/2024	PAC SHARE Program	
Shawn S. Melendes		09/01/2024	James B. Riley Formative Endowed Scholarship	
Shawn S. Melendes		09/01/2024	PAC LeadHERS	
Shawn S. Melendes		09/01/2024	President's Unrestricted PAC	
Shawn S. Melendes		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Shawn S. Melendes		09/01/2024	PAC SHARE Program	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Shawn S. Melendes		10/01/2024	James B. Riley Formative Endowed Scholarship	
Shawn S. Melendes		10/01/2024	PAC LeadHERS	
Shawn S. Melendes		10/01/2024	President's Unrestricted PAC	
Shawn S. Melendes		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jade P. Mendoza		09/01/2024	Student Emergency Fund	
Jade P. Mendoza		10/01/2024	Student Emergency Fund	
Christopher H. Metsgar		10/01/2024	Interim Scholarship	
Christopher H. Metsgar		09/01/2024	Interim Scholarship	
Anonymous		09/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		09/01/2024	Student Emergency Fund	
Anonymous		10/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		10/01/2024	Student Emergency Fund	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Allen C. Miller		09/23/2024	NLC Annual Benefit Fund	
Minnie Stevens Piper Foundation		10/01/2024	President's Unrestricted SAC	
Minnie Stevens Piper Foundation		10/22/2024	Minnie Stevens Piper College Connections Scholarship	
Anonymous		10/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		09/01/2024	AlamoPROMISE Endowment Scholarship	
Jamie C. Miranda		09/01/2024	General SPC Scholarship	
Jamie C. Miranda		10/01/2024	General SPC Scholarship	
Joy R. Moczygemba		10/01/2024	Nighthawk Nest Program	
Joy R. Moczygemba		09/01/2024	Nighthawk Nest Program	
Victoria L. Moe		09/01/2024	SAC Student Support Fund	
Victoria L. Moe		10/01/2024	SAC Student Support Fund	
Roberta V. Moglia		10/01/2024	SAC Student Support Fund	
Roberta V. Moglia		09/01/2024	SAC Student Support Fund	
Sitakata Mohanty		09/01/2024	President's Unrestricted SAC	
Sitakata Mohanty		10/01/2024	President's Unrestricted SAC	
Valerie Y. Moke		10/01/2024	St. Philip's College Nursing Education Department Faculty Memoriam Scholarship	
Valerie Y. Moke		09/01/2024	St. Philip's College Nursing Education Department Faculty Memoriam Scholarship	
Robert B. Molina		09/01/2024	SAC Student Support Fund	
Robert B. Molina		10/01/2024	SAC Student Support Fund	
Suzel M. Molina		10/01/2024	PAC LeadHERS	
Suzel M. Molina		09/01/2024	PAC LeadHERS	
Timothy C. Molina		09/01/2024	General NVC Scholarship	
Timothy C. Molina		10/01/2024	General NVC Scholarship	
Anonymous		10/01/2024	General Foundation Scholarship Fund	
Anonymous		09/01/2024	General Foundation Scholarship Fund	
Melissa Monroe-Young		09/01/2024	Bellinger-Coleman Black Media Scholarship	
Melissa Monroe-Young		10/01/2024	Bellinger-Coleman Black Media Scholarship	
Erica J. Montanye		10/02/2024	Psychology Department Scholarship	
Steven Montemayor		10/01/2024	Vista Food Pantry	
Steven Montemayor		09/01/2024	Vista Food Pantry	
Elizabeth H. Montgomery		09/01/2024	PAC LeadHERS	
Elizabeth H. Montgomery		09/01/2024	PAC SHARE Program	
Elizabeth H. Montgomery		09/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Elizabeth H. Montgomery		10/01/2024	PAC LeadHERS	
Elizabeth H. Montgomery		10/01/2024	PAC SHARE Program	
Elizabeth H. Montgomery		10/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Adam R. Moore		10/01/2024	General SPC Scholarship	
Adam R. Moore		09/01/2024	General SPC Scholarship	
Julie E. Moore-Felux		09/01/2024	San Antonio peaceCENTER	
Julie E. Moore-Felux		10/01/2024	San Antonio peaceCENTER	
Anonymous		10/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		10/01/2024	Employee Benevolence Fund	
Anonymous		10/01/2024	General Foundation Scholarship Fund	
Anonymous		10/01/2024	Student Emergency Fund	
Anonymous		09/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		09/01/2024	Employee Benevolence Fund	
Anonymous		09/01/2024	General Foundation Scholarship Fund	
Anonymous		09/01/2024	Student Emergency Fund	
Joshua H. Moran		09/01/2024	AlamoPROMISE Endowment Scholarship	
Joshua H. Moran		09/01/2024	Annual Fund	
Joshua H. Moran		09/01/2024	Vista Food Pantry	
Joshua H. Moran		09/01/2024	David & Diane Lerma Endowed Scholarship Corpus	
Joshua H. Moran		09/01/2024	Phi Theta Kappa Food Pantry	
Joshua H. Moran		10/01/2024	AlamoPROMISE Endowment Scholarship	
Joshua H. Moran		10/01/2024	Annual Fund	
Joshua H. Moran		10/01/2024	Vista Food Pantry	
Joshua H. Moran		10/01/2024	David & Diane Lerma Endowed Scholarship Corpus	
Joshua H. Moran		10/01/2024	Phi Theta Kappa Food Pantry	
Kerri M. Morgan		10/01/2024	Friends of Music at San Antonio College Scholarship	
Kerri M. Morgan		09/01/2024	Friends of Music at San Antonio College Scholarship	
Robert Morgan		09/25/2024	KSYM Program	
Sammi M. Morrill		09/01/2024	Eastside Education and Training Center Program Support	
Sammi M. Morrill		10/01/2024	Eastside Education and Training Center Program Support	
Kelley D. Morris-Wright		10/01/2024	AlamoPROMISE Endowment Scholarship	
Kelley D. Morris-Wright		10/01/2024	Student Emergency Fund	
Kelley D. Morris-Wright		09/01/2024	AlamoPROMISE Endowment Scholarship	
Kelley D. Morris-Wright		09/01/2024	Student Emergency Fund	
William L. Moseley		09/01/2024	President's Unrestricted SPC	
William L. Moseley		10/01/2024	President's Unrestricted SPC	
Zaina Mukhtar		10/01/2024	Employee Benevolence Fund	
Zaina Mukhtar		09/01/2024	Employee Benevolence Fund	
Sean P. Mullen		09/01/2024	Annual Fund	
Sean P. Mullen		10/01/2024	Annual Fund	
Dorothy J. Mundine		10/01/2024	Annual Fund	
Dorothy J. Mundine		09/25/2024	Fabulous GED Brunch Event	
Dorothy J. Mundine		09/25/2024	SAC Centennial Fund	
Dorothy J. Mundine		09/01/2024	Annual Fund	
Minerva Muniz		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Minerva Muniz		09/01/2024	MAS Scholarship	
Minerva Muniz		09/01/2024	San Antonio peaceCENTER	
Minerva Muniz		09/01/2024	Vista Food Pantry	
Minerva Muniz		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Minerva Muniz		10/01/2024	MAS Scholarship	
Minerva Muniz		10/01/2024	San Antonio peaceCENTER	
Minerva Muniz		10/01/2024	Vista Food Pantry	
John Munoz		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
John Munoz		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Mandy A. Munoz		09/01/2024	PAC Adult Learning Academy GED Scholarship	
Mandy A. Munoz		09/01/2024	PAC LeadHERS	
Mandy A. Munoz		09/01/2024	PAC SHARE Program	
Mandy A. Munoz		10/01/2024	PAC Adult Learning Academy GED Scholarship	
Mandy A. Munoz		10/01/2024	PAC LeadHERS	
Mandy A. Munoz		10/01/2024	PAC SHARE Program	
Thomas Y. Murguia		10/01/2024	Raul S. Murguia Presidential Honors Endowed Scholarship	
Thomas Y. Murguia		10/03/2024	Fabulous GED Brunch Event	
Thomas Y. Murguia		09/01/2024	Raul S. Murguia Presidential Honors Endowed Scholarship	
Prakash N. Nair		09/01/2024	General NVC Scholarship	
Prakash N. Nair		10/01/2024	General NVC Scholarship	
Edgar E. Nandin		10/01/2024	GED Empowerment to College Endowed Scholarship	
Edgar E. Nandin		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Edgar E. Nandin		10/01/2024	PAC SHARE Program	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Edgar E. Nandin		09/01/2024	GED Empowerment to College Endowed Scholarship	
Edgar E. Nandin		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Edgar E. Nandin		09/01/2024	PAC SHARE Program	
Esmeralda G. Nandin		09/01/2024	President's Unrestricted SAC	
Esmeralda G. Nandin		10/01/2024	President's Unrestricted SAC	
Nat M Washer Lodge 1270		09/27/2024	Masonic Scholarship for Skilled Trades	
Monica A. Neal		09/01/2024	PAC LeadHERS	
Monica A. Neal		09/01/2024	PAC SHARE Program	
Monica A. Neal		10/01/2024	PAC LeadHERS	
Monica A. Neal		10/01/2024	PAC SHARE Program	
Solomon K. Nfor		10/01/2024	Jessica's Project	
Solomon K. Nfor		09/01/2024	Jessica's Project	
Lori Nicholas		09/01/2024	NVC Alumni Program Support	
Lori Nicholas		09/01/2024	Vista Food Pantry	
Lori Nicholas		10/01/2024	NVC Alumni Program Support	
Lori Nicholas		10/01/2024	Vista Food Pantry	
Sharon M. Nittinger		09/16/2024	NLC Annual Benefit Fund	
North Park Toyota of Texas		10/25/2024	PAC Fest	
Paul J. Northway		10/01/2024	Vista Food Pantry	
Paul J. Northway		09/01/2024	Vista Food Pantry	
Rhonda M. O'Cana		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Rhonda M. O'Cana		09/01/2024	PAC SHARE Program	
Rhonda M. O'Cana		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Rhonda M. O'Cana		10/01/2024	PAC SHARE Program	
Ryan R. Obaya		10/01/2024	PAC SHARE Program	
Ryan R. Obaya		09/01/2024	PAC SHARE Program	
Maria Catherine A. Obien		10/01/2024	AlamoPROMISE Endowment Scholarship	
Maria Catherine A. Obien		10/01/2024	Annual Fund	
Maria Catherine A. Obien		10/01/2024	Debra A. Morgan Endowed Scholarship	
Maria Catherine A. Obien		09/01/2024	AlamoPROMISE Endowment Scholarship	
Maria Catherine A. Obien		09/01/2024	Annual Fund	
Maria Catherine A. Obien		09/01/2024	Debra A. Morgan Endowed Scholarship	
Sofia M. Ongay		09/01/2024	AlamoPROMISE Endowment Scholarship	
Sofia M. Ongay		10/01/2024	AlamoPROMISE Endowment Scholarship	
Vanessa A. Onofre-Chavarria		10/01/2024	AlamoPROMISE Endowment Scholarship	
Vanessa A. Onofre-Chavarria		10/01/2024	Employee Benevolence Fund	
Vanessa A. Onofre-Chavarria		10/01/2024	Janet H. Rangel Memorial Scholarship	
Vanessa A. Onofre-Chavarria		10/01/2024	Student Emergency Fund	
Vanessa A. Onofre-Chavarria		09/01/2024	AlamoPROMISE Endowment Scholarship	
Vanessa A. Onofre-Chavarria		09/01/2024	Employee Benevolence Fund	
Vanessa A. Onofre-Chavarria		09/01/2024	Janet H. Rangel Memorial Scholarship	
Vanessa A. Onofre-Chavarria		09/01/2024	Student Emergency Fund	
Juan M. Oretga		09/01/2024	Kendra Ann Ward Music Endowed Scholarship	
Juan M. Oretga		09/01/2024	President's Unrestricted SAC	
Juan M. Oretga		10/01/2024	President's Unrestricted SAC	
Juan M. Oretga		10/01/2024	Kendra Ann Ward Music Endowed Scholarship	
Stephanie D. Ornelas		10/01/2024	PAC SHARE Program	
Stephanie D. Ornelas		09/01/2024	PAC SHARE Program	
John Orona		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
John Orona		09/01/2024	General SPC Scholarship	
John Orona		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
John Orona		10/01/2024	General SPC Scholarship	
Adam O. Oroscorodriguez		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Adam O. Oroscorodriguez		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		09/01/2024	General SPC Scholarship	
Anonymous		10/01/2024	General SPC Scholarship	
Jennifer O. Ortega		10/01/2024	Ray Hernandez FORMATIVE Endowed Scholarship	
Jennifer O. Ortega		09/01/2024	Ray Hernandez FORMATIVE Endowed Scholarship	
Petra R. Ortega		09/01/2024	General NVC Scholarship	
Petra R. Ortega		09/01/2024	San Antonio peaceCENTER	
Petra R. Ortega		09/01/2024	Vista Food Pantry	
Petra R. Ortega		10/01/2024	General NVC Scholarship	
Petra R. Ortega		10/01/2024	San Antonio peaceCENTER	
Petra R. Ortega		10/01/2024	Vista Food Pantry	
Lorissa A. Ortiz		10/01/2024	PAC SHARE Program	
Lorissa A. Ortiz		09/01/2024	PAC SHARE Program	
Paulina H. Ortiz		09/01/2024	Janet H. Rangel Memorial Scholarship	
Paulina H. Ortiz		09/01/2024	Ruben P. Flores Endowed Scholarship	
Paulina H. Ortiz		09/01/2024	PAC SHARE Program	
Paulina H. Ortiz		10/01/2024	Janet H. Rangel Memorial Scholarship	
Paulina H. Ortiz		10/01/2024	Ruben P. Flores Endowed Scholarship	
Paulina H. Ortiz		10/01/2024	PAC SHARE Program	
Rita L. Ortiz		10/01/2024	PAC SHARE Program	
Rita L. Ortiz		09/01/2024	PAC SHARE Program	
Rosalinda Ortiz		09/01/2024	PAC LeadHERS	
Rosalinda Ortiz		09/01/2024	President's Unrestricted PAC	
Rosalinda Ortiz		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Rosalinda Ortiz		09/01/2024	PAC SHARE Program	
Rosalinda Ortiz		10/01/2024	PAC LeadHERS	
Rosalinda Ortiz		10/01/2024	President's Unrestricted PAC	
Rosalinda Ortiz		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Rosalinda Ortiz		10/01/2024	PAC SHARE Program	
Sergio Ortiz Borja		09/02/2024	KSYM Program	
Jocelyn A. Ozuna Gunnels		09/19/2024	OZUNA LRC Children's Library	George G. Ozuna
Jocelyn A. Ozuna Gunnels		10/21/2024	OZUNA LRC Children's Library	George G. Ozuna
P16Plus		10/02/2024	Interim Program	
Blanca E. Padilla		10/01/2024	AlamoPROMISE Endowment Scholarship	
Blanca E. Padilla		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Blanca E. Padilla		09/01/2024	AlamoPROMISE Endowment Scholarship	
Blanca E. Padilla		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		09/01/2024	NVC Endowed Scholarship for Business Students	
Anonymous		10/01/2024	NVC Endowed Scholarship for Business Students	
Jennifer M. Parrott		10/05/2024	NLC Annual Benefit Fund	
Jennifer M. Parrott		10/01/2024	General NLC Scholarship	
Jennifer M. Parrott		09/01/2024	General NLC Scholarship	
Sara Passement		09/01/2024	SAC Student Support Fund	
Sara Passement		10/01/2024	SAC Student Support Fund	
Amy C. Pena		10/01/2024	SAC Student Support Fund	
Amy C. Pena		09/01/2024	SAC Student Support Fund	
Dora Pena		09/01/2024	Empowerment Center Program	
Dora Pena		09/01/2024	General SAC Scholarship	
Dora Pena		09/01/2024	President's Unrestricted SAC	
Dora Pena		09/01/2024	Seats of Support Program Support Fund	
Dora Pena		09/01/2024	SAC Student Support Fund	
Dora Pena		10/01/2024	Empowerment Center Program	
Dora Pena		10/01/2024	General SAC Scholarship	
Dora Pena		10/01/2024	President's Unrestricted SAC	
Dora Pena		10/01/2024	Seats of Support Program Support Fund	
Dora Pena		10/01/2024	SAC Student Support Fund	
Karina G. Pena		10/01/2024	Employee Benevolence Fund	
Karina G. Pena		09/01/2024	Employee Benevolence Fund	
Manuel J. Pena		09/01/2024	Student Emergency Fund	
Manuel J. Pena		10/01/2024	Student Emergency Fund	
Amy S. Peppersack		10/01/2024	Empowerment Center Program	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Amy S. Peppersack		10/01/2024	General SAC Scholarship	
Amy S. Peppersack		10/01/2024	President's Unrestricted SAC	
Amy S. Peppersack		10/01/2024	SAC Student Support Fund	
Amy S. Peppersack		09/01/2024	Empowerment Center Program	
Amy S. Peppersack		09/01/2024	General SAC Scholarship	
Amy S. Peppersack		09/01/2024	President's Unrestricted SAC	
Amy S. Peppersack		09/01/2024	SAC Student Support Fund	
Jose Perales		09/01/2024	G.A.L.A. (Gay & Lesbian Association) Scholarship	
Jose Perales		09/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Jose Perales		10/01/2024	G.A.L.A. (Gay & Lesbian Association) Scholarship	
Jose Perales		10/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Antony Perez		10/01/2024	President's Unrestricted SAC	
Antony Perez		09/01/2024	President's Unrestricted SAC	
Raquel Perez		09/01/2024	Student Emergency Fund	
Raquel Perez		10/01/2024	Student Emergency Fund	
Anonymous		10/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Anonymous		10/01/2024	Faculty Endowment Scholarship	
Anonymous		10/01/2024	Nighthawk Nest Program	
Anonymous		10/01/2024	NLC President Cares Unrestricted Fund	
Anonymous		09/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Anonymous		09/01/2024	Faculty Endowment Scholarship	
Anonymous		09/01/2024	Nighthawk Nest Program	
Anonymous		09/01/2024	NLC President Cares Unrestricted Fund	
Johnathan Peterson		09/01/2024	PAC SHARE Program	
Johnathan Peterson		10/01/2024	PAC SHARE Program	
Linda H. Peterson		10/01/2024	Ken Veatch DPMA Scholarship	
Linda H. Peterson		09/01/2024	Ken Veatch DPMA Scholarship	
Wayne E. Peterson		09/01/2024	Vista Food Pantry	
Wayne E. Peterson		10/01/2024	Vista Food Pantry	
Catherine Phillips		10/01/2024	DREAMers Scholarship	
Catherine Phillips		10/01/2024	Psychology Department Scholarship	
Catherine Phillips		09/01/2024	DREAMers Scholarship	
Catherine Phillips		09/01/2024	Psychology Department Scholarship	
Michael R. Phillips		09/07/2024	AlamoPROMISE Endowment Scholarship	
Michelle M. Pietri		09/01/2024	Vista Food Pantry	
Michelle M. Pietri		10/01/2024	Vista Food Pantry	
Kiana A. Pina		10/01/2024	PAC LeadHERS	
Kiana A. Pina		09/01/2024	PAC LeadHERS	
Sophia E. Pina		09/01/2024	Vista Food Pantry	
Sophia E. Pina		10/01/2024	Vista Food Pantry	
Tashina E. Pina		10/01/2024	Eastside Education and Training Center Program Support	
Tashina E. Pina		09/01/2024	Eastside Education and Training Center Program Support	
James J. Pobanz		09/01/2024	General SAC Scholarship	
James J. Pobanz		10/01/2024	General SAC Scholarship	
Nakia Pope		10/01/2024	Ethics Scholarship	
Nakia Pope		10/01/2024	Faculty Senate Endowed Scholarship	
Nakia Pope		10/01/2024	General NVC Scholarship	
Nakia Pope		10/01/2024	NVC Compassion (President's Unrestricted Fund)	
Nakia Pope		10/01/2024	San Antonio peaceCENTER	
Nakia Pope		10/01/2024	Vista Food Pantry	
Nakia Pope		09/01/2024	Ethics Scholarship	
Nakia Pope		09/01/2024	Faculty Senate Endowed Scholarship	
Nakia Pope		09/01/2024	General NVC Scholarship	
Nakia Pope		09/01/2024	NVC Compassion (President's Unrestricted Fund)	
Nakia Pope		09/01/2024	San Antonio peaceCENTER	
Nakia Pope		09/01/2024	Vista Food Pantry	
Port Authority of San Antonio		10/24/2024	PAC Fest	
Port Authority of San Antonio		10/24/2024	Celebracion Event PAC	
Lillian R. Porter		10/01/2024	Employee Benevolence Fund	
Lillian R. Porter		09/01/2024	Employee Benevolence Fund	
Anetia L. Ports		09/01/2024	Faculty Endowment Scholarship	
Anetia L. Ports		09/01/2024	General NLC Scholarship	
Anetia L. Ports		09/01/2024	Nighthawk Nest Program	
Anetia L. Ports		09/01/2024	NLC President Cares Unrestricted Fund	
Anetia L. Ports		10/01/2024	Faculty Endowment Scholarship	
Anetia L. Ports		10/01/2024	General NLC Scholarship	
Anetia L. Ports		10/01/2024	Nighthawk Nest Program	
Anetia L. Ports		10/01/2024	NLC President Cares Unrestricted Fund	
Dawn M. Poses		10/01/2024	PAC SHARE Program	
Dawn M. Poses		09/01/2024	PAC SHARE Program	
Georgia M. Prado		10/31/2024	Access Staff Senate Program Fund	
Thomas G. Pressly		10/01/2024	General NVC Scholarship	
Thomas G. Pressly		10/01/2024	Vista Food Pantry	
Thomas G. Pressly		09/01/2024	General NVC Scholarship	
Thomas G. Pressly		09/01/2024	Vista Food Pantry	
Carnetta L. Preyer		10/22/2024	NLC Annual Benefit Fund	
Darlene T. Price-Johnson		10/01/2024	STEM SPC Scholarship	
Darlene T. Price-Johnson		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Darlene T. Price-Johnson		10/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Darlene T. Price-Johnson		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Darlene T. Price-Johnson		09/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Darlene T. Price-Johnson		09/01/2024	STEM SPC Scholarship	
Alexis N. Prieto		09/01/2024	Annual Fund	
Alexis N. Prieto		10/01/2024	Annual Fund	
Ruth G. Prieto		10/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth G. Prieto		10/01/2024	DREAMers Scholarship	
Ruth G. Prieto		10/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Ruth G. Prieto		09/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth G. Prieto		09/01/2024	DREAMers Scholarship	
Ruth G. Prieto		09/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Shahneela Qazi		09/01/2024	Student Emergency Fund	
Shahneela Qazi		10/01/2024	Student Emergency Fund	
Johnnie J. Quiles		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Johnnie J. Quiles		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Johnnie J. Quiles		10/01/2024	General SPC Scholarship	
Johnnie J. Quiles		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Johnnie J. Quiles		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Johnnie J. Quiles		09/01/2024	General SPC Scholarship	
Christina Quintanilla		09/01/2024	Annual Fund	
Christina Quintanilla		10/01/2024	Annual Fund	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Connie M. Ramirez		10/01/2024	General SPC Scholarship	
Connie M. Ramirez		09/01/2024	General SPC Scholarship	
Leticia Ramirez		09/01/2024	Annual Fund	
Leticia Ramirez		10/01/2024	Annual Fund	
Samantha N. Ramos		09/01/2024	Student Emergency Fund	
Jolinda L. Ramsey		09/01/2024	Ron Lucke Speech & Drama Scholarship	
Jolinda L. Ramsey		10/01/2024	Ron Lucke Speech & Drama Scholarship	
Randolph Field Area Rotary		10/28/2024	NLC Annual Benefit Fund	
Gabriela C. Rangel		10/01/2024	AlamoPROMISE Endowment Scholarship	
Gabriela C. Rangel		10/01/2024	TACHE Scholarship	
Gabriela C. Rangel		10/01/2024	PAC LeadHERS	
Gabriela C. Rangel		10/01/2024	PAC SHARE Program	
Gabriela C. Rangel		09/01/2024	AlamoPROMISE Endowment Scholarship	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Gabriela C. Rangel		09/01/2024	TACHE Scholarship	
Gabriela C. Rangel		09/01/2024	PAC LeadHERS	
Gabriela C. Rangel		09/01/2024	PAC SHARE Program	
San Juanita Rangel		10/29/2024	NLC Annual Benefit Fund	
John M. Raymond		10/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
John M. Raymond		09/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Samantha J. Raymond		09/01/2024	San Antonio peaceCENTER	
Samantha J. Raymond		09/01/2024	Vista Food Pantry	
Samantha J. Raymond		10/01/2024	San Antonio peaceCENTER	
Samantha J. Raymond		10/01/2024	Vista Food Pantry	
Scott C. Raymond		10/01/2024	NVC Alumni Assocation Scholarship	
Scott C. Raymond		10/01/2024	Vista Food Pantry	
Scott C. Raymond		09/01/2024	NVC Alumni Assocation Scholarship	
Scott C. Raymond		09/01/2024	Vista Food Pantry	
Julie A. Razuri		09/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Julie A. Razuri		10/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Thomas J. Reed		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Thomas J. Reed		10/01/2024	PAC SHARE Program	
Thomas J. Reed		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Thomas J. Reed		09/01/2024	PAC SHARE Program	
Enida L. Rehome		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Enida L. Rehome		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Enida L. Rehome		09/01/2024	General SPC Scholarship	
Enida L. Rehome		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Enida L. Rehome		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Enida L. Rehome		10/01/2024	General SPC Scholarship	
Norma E. Reyes		10/12/2024	Fabulous GED Brunch Event	
Veronica I. Reyes		10/01/2024	Joe & Josie Garcia Scholarship	
Veronica I. Reyes		09/01/2024	Joe & Josie Garcia Scholarship	
April A. Reyna		09/01/2024	Empowerment Center Program	
April A. Reyna		09/01/2024	SAC Student Support Fund	
April A. Reyna		10/01/2024	Empowerment Center Program	
April A. Reyna		10/01/2024	SAC Student Support Fund	
Richard Spencer Lewis Memorial Foundation		09/06/2024	Richard Spencer Lewis Memorial Foundation Nursing Endowed Scholarship	
Caroline E. Richardson		09/01/2024	Annual Fund	
Caroline E. Richardson		09/01/2024	SAC Creative Writing Scholarship	
Caroline E. Richardson		09/01/2024	Empowerment Center Program	
Caroline E. Richardson		09/01/2024	General SAC Scholarship	
Caroline E. Richardson		10/01/2024	Annual Fund	
Caroline E. Richardson		10/01/2024	SAC Creative Writing Scholarship	
Caroline E. Richardson		10/01/2024	Empowerment Center Program	
Caroline E. Richardson		10/01/2024	General SAC Scholarship	
Daniel E. Riley		10/01/2024	SPC Alumni Association Scholarship	
Daniel E. Riley		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Daniel E. Riley		10/01/2024	CPS Energy-OCI Solar Power Renewable Energy Scholarship	
Daniel E. Riley		10/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Daniel E. Riley		09/01/2024	SPC Alumni Association Scholarship	
Daniel E. Riley		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Daniel E. Riley		09/01/2024	CPS Energy-OCI Solar Power Renewable Energy Scholarship	
Daniel E. Riley		09/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Cassandra Rincones		09/01/2024	First Responders Academy-Formative Endowment	
Cassandra Rincones		09/01/2024	SAC Mexican American Studies (MAS) Program	
Cassandra Rincones		10/01/2024	First Responders Academy-Formative Endowment	
Cassandra Rincones		10/01/2024	SAC Mexican American Studies (MAS) Program	
Jose O. Rios		10/07/2024	AlamoPROMISE Endowment Scholarship	
Jose O. Rios		10/01/2024	AlamoPROMISE Endowment Scholarship	
Jose O. Rios		09/01/2024	AlamoPROMISE Endowment Scholarship	
Jose O. Rios		09/09/2024	AlamoPROMISE Endowment Scholarship	
Jennifer A. Riske		09/01/2024	Nighthawk Nest Program	
Jennifer A. Riske		10/01/2024	Nighthawk Nest Program	
Michelle Risse		10/01/2024	Scobee Education Center Programs	
Michelle Risse		09/01/2024	Scobee Education Center Programs	
Victoria G. Rivas		10/06/2024	NLC Annual Benefit Fund	
Ida H. Rivera		10/01/2024	Student Emergency Fund	
Ida H. Rivera		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Ida H. Rivera		09/01/2024	Student Emergency Fund	
Ida H. Rivera		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Jennifer M. Rivera		10/01/2024	PAC LeadHERS	
Jennifer M. Rivera		09/01/2024	PAC LeadHERS	
Sergio M. Rivera		09/01/2024	Employee Benevolence Fund	
Sergio M. Rivera		10/01/2024	Employee Benevolence Fund	
Teresa J. Robledo		10/01/2024	Child Care Center	
Teresa J. Robledo		09/01/2024	Child Care Center	
Cassandra Rocha		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Cassandra Rocha		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Frances L. Rocha		09/01/2024	AlamoPROMISE Endowment Scholarship	
Frances L. Rocha		10/01/2024	AlamoPROMISE Endowment Scholarship	
Briana Rodriguez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Briana Rodriguez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Crystal Rodriguez		10/01/2024	PAC LeadHERS	
Crystal Rodriguez		09/01/2024	PAC LeadHERS	
Estephani M. Rodriguez		09/01/2024	International Education Scholarship	
Estephani M. Rodriguez		10/01/2024	International Education Scholarship	
Gabriel R. Rodriguez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Gabriel R. Rodriguez		10/01/2024	Student Emergency Fund	
Gabriel R. Rodriguez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Gabriel R. Rodriguez		09/01/2024	Student Emergency Fund	
Julian Rodriguez		09/01/2024	Jane Moser Drum Encouragement Endowment Program	
Julian Rodriguez		09/01/2024	San Antonio peaceCENTER	
Julian Rodriguez		09/01/2024	Vista Food Pantry	
Julian Rodriguez		10/01/2024	Jane Moser Drum Encouragement Endowment Program	
Julian Rodriguez		10/01/2024	San Antonio peaceCENTER	
Julian Rodriguez		10/01/2024	Vista Food Pantry	
Luis A. Rodriguez		10/01/2024	SPC Homebuilding Scholarship	
Luis A. Rodriguez		10/01/2024	Professional Aviation Maintenance Scholarship	
Luis A. Rodriguez		10/01/2024	VOTC Veterans Outreach & Transition Center Program	
Luis A. Rodriguez		10/01/2024	William C. Davis Endowed Scholarship	
Luis A. Rodriguez		09/01/2024	SPC Homebuilding Scholarship	
Luis A. Rodriguez		09/01/2024	Professional Aviation Maintenance Scholarship	
Luis A. Rodriguez		09/01/2024	VOTC Veterans Outreach & Transition Center Program	
Luis A. Rodriguez		09/01/2024	William C. Davis Endowed Scholarship	
Marco A. Rodriguez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Marco A. Rodriguez		09/01/2024	Annual Fund	
Marco A. Rodriguez		09/01/2024	General Foundation Scholarship Fund	
Marco A. Rodriguez		09/01/2024	Student Emergency Fund	
Marco A. Rodriguez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Marco A. Rodriguez		10/01/2024	Annual Fund	
Marco A. Rodriguez		10/01/2024	General Foundation Scholarship Fund	
Marco A. Rodriguez		10/01/2024	Student Emergency Fund	
Jacques Rogers		10/01/2024	AlamoPROMISE Endowment Scholarship	
Jacques Rogers		09/01/2024	AlamoPROMISE Endowment Scholarship	
Mary Rogers		10/11/2024	SPC Alumni Association Scholarship	
Ron Blank & Associates, Inc.		10/03/2024	Ron Blank Architecture Scholarship	
Jecoa Ross		10/01/2024	G.A.L.A. (Gay & Lesbian Association) Scholarship	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Jecoa Ross		10/01/2024	SAC Honors Academy	
Jecoa Ross		10/01/2024	SAC Mexican American Studies (MAS) Program	
Jecoa Ross		10/01/2024	President's Unrestricted SAC	
Jecoa Ross		10/01/2024	SAC Student Support Fund	
Jecoa Ross		09/01/2024	G.A.L.A. (Gay & Lesbian Association) Scholarship	
Jecoa Ross		09/01/2024	SAC Honors Academy	
Jecoa Ross		09/01/2024	SAC Mexican American Studies (MAS) Program	
Jecoa Ross		09/01/2024	President's Unrestricted SAC	
Jecoa Ross		09/01/2024	SAC Student Support Fund	
Marnie L. Ross		10/28/2024	Mosaico AlamoPROMISE Event	
RunSignup		10/25/2024	Samantha Tapia Formative Endowed Scholarship	Samantha A. Tapia
RunSignup		10/25/2024	Samantha Tapia Formative Endowed Scholarship	Samantha A. Tapia
RunSignup		09/06/2024	Samantha Tapia Formative Endowed Scholarship	
RVK Architects, Inc.		09/27/2024	Celebracion Event PAC	
Shannon Sahabi		09/01/2024	General NVC Scholarship	
Shannon Sahabi		10/01/2024	General NVC Scholarship	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Anonymous		10/01/2024	Student Emergency Fund	
Anonymous		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		09/01/2024	Student Emergency Fund	
Anonymous		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Fernando Salas		09/01/2024	Chancellor's Circle of Excellence Fund	
Fernando Salas		09/01/2024	PAC LeadHERS	
Fernando Salas		10/01/2024	Chancellor's Circle of Excellence Fund	
Fernando Salas		10/01/2024	PAC LeadHERS	
Guadalupe P. Salas		10/01/2024	President's Unrestricted SAC	
Guadalupe P. Salas		09/01/2024	President's Unrestricted SAC	
Roxanne Salazar		09/01/2024	PAC LeadHERS	
Roxanne Salazar		10/01/2024	PAC LeadHERS	
Felix Salinas		10/01/2024	NVC Alumni Assocation Scholarship	
Felix Salinas		10/01/2024	NVC Faculty / Staff Scholarship	
Felix Salinas		10/01/2024	NVC Fans General Support	
Felix Salinas		10/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Felix Salinas		10/01/2024	NVC Compassion (President's Unrestricted Fund)	
Felix Salinas		09/01/2024	NVC Alumni Assocation Scholarship	
Felix Salinas		09/01/2024	NVC Faculty / Staff Scholarship	
Felix Salinas		09/01/2024	NVC Fans General Support	
Felix Salinas		09/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Felix Salinas		09/01/2024	NVC Compassion (President's Unrestricted Fund)	
Valentin Salinas		09/01/2024	AlamoPROMISE Endowment Scholarship	
Valentin Salinas		09/01/2024	Employee Benevolence Fund	
Valentin Salinas		10/01/2024	AlamoPROMISE Endowment Scholarship	
Valentin Salinas		10/01/2024	Employee Benevolence Fund	
San Antonio Area Foundation	City of San Antonio Workforce Development	10/21/2024	Toyota FinishLine	
San Antonio Area Foundation		09/26/2024	Garcia Street Urban Farm	
San Antonio Livestock Exposition, Inc.		09/06/2024	San Antonio Livestock Exposition, Inc. (SALE) Scholarship	
San Antonio Livestock Exposition, Inc.		10/07/2024	San Antonio Livestock Exposition, Inc. (SALE) Scholarship	
Cheri L. Sanchez		10/01/2024	Child Care Center	
Cheri L. Sanchez		10/01/2024	President's Unrestricted SAC	
Cheri L. Sanchez		09/01/2024	Child Care Center	
Cheri L. Sanchez		09/01/2024	President's Unrestricted SAC	
Edward A. Sanchez		09/01/2024	Employee Benevolence Fund	
Edward A. Sanchez		10/01/2024	Employee Benevolence Fund	
Patricia A. Sanchez		10/01/2024	President's Unrestricted SAC	
Patricia A. Sanchez		09/01/2024	President's Unrestricted SAC	
Patricia A. Sanchez Gorentz		09/01/2024	Annual Fund	
Patricia A. Sanchez Gorentz		10/01/2024	Annual Fund	
Lance E. Sandberg		09/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Lance E. Sandberg		10/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Jason E. Santos		10/01/2024	General Foundation Scholarship Fund	
Jason E. Santos		09/01/2024	General Foundation Scholarship Fund	
Savannah R. Santos		09/01/2024	Horticulture Scholarship	
Savannah R. Santos		09/01/2024	ECO-Centro Program	
Savannah R. Santos		09/01/2024	SAC Wilderness Program	
Savannah R. Santos		10/01/2024	Horticulture Scholarship	
Savannah R. Santos		10/01/2024	ECO-Centro Program	
Savannah R. Santos		10/01/2024	SAC Wilderness Program	
Yolanda Santos		10/02/2024	Fabulous GED Brunch Event	
Adam G. Sauceda		10/01/2024	General NLC Scholarship	
Adam G. Sauceda		09/01/2024	General NLC Scholarship	
Anonymous		09/01/2024	General NLC Scholarship	
Anonymous		09/01/2024	Nighthawk Nest Program	
Anonymous		09/01/2024	NLC President Cares Unrestricted Fund	
Anonymous		10/01/2024	General NLC Scholarship	
Anonymous		10/01/2024	Nighthawk Nest Program	
Anonymous		10/01/2024	NLC President Cares Unrestricted Fund	
Robert Saunderson		10/30/2024	NLC Annual Benefit Fund	
Jennifer L. Scheidt		10/01/2024	PAC LeadHERS	
Jennifer L. Scheidt		10/01/2024	President's Unrestricted PAC	
Jennifer L. Scheidt		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jennifer L. Scheidt		09/01/2024	PAC LeadHERS	
Jennifer L. Scheidt		09/01/2024	President's Unrestricted PAC	
Jennifer L. Scheidt		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		10/10/2024	SAC Drama Program	
Kori L. Schneider		09/01/2024	AlamoPROMISE Endowment Scholarship	
Kori L. Schneider		09/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Kori L. Schneider		09/01/2024	NVC Faculty / Staff Scholarship	
Kori L. Schneider		09/01/2024	General NVC Scholarship	
Kori L. Schneider		09/01/2024	San Antonio peaceCENTER	
Kori L. Schneider		09/01/2024	Vista Food Pantry	
Kori L. Schneider		10/01/2024	AlamoPROMISE Endowment Scholarship	
Kori L. Schneider		10/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Kori L. Schneider		10/01/2024	NVC Faculty / Staff Scholarship	
Kori L. Schneider		10/01/2024	General NVC Scholarship	
Kori L. Schneider		10/01/2024	San Antonio peaceCENTER	
Kori L. Schneider		10/01/2024	Vista Food Pantry	
Brian B. Schonefeld		09/01/2024	Annual Fund	
Brian B. Schonefeld		09/01/2024	Employee Benevolence Fund	
Brian B. Schonefeld		09/01/2024	General Foundation Scholarship Fund	
Brian B. Schonefeld		09/01/2024	Student Emergency Fund	
Brian B. Schonefeld		10/01/2024	Annual Fund	
Brian B. Schonefeld		10/01/2024	Employee Benevolence Fund	
Brian B. Schonefeld		10/01/2024	General Foundation Scholarship Fund	
Brian B. Schonefeld		10/01/2024	Student Emergency Fund	
Peggy D. Scott		10/01/2024	Employee Benevolence Fund	
Peggy D. Scott		09/01/2024	Employee Benevolence Fund	
Sanjuanita C. Scott		09/01/2024	San Antonio peaceCENTER	
Sanjuanita C. Scott		10/01/2024	San Antonio peaceCENTER	
Alma Segovia		10/01/2024	James B. Riley Formative Endowed Scholarship	
Alma Segovia		09/01/2024	PAC SHARE Program	
Alma Segovia		09/01/2024	President's Unrestricted PAC	
Alma Segovia		09/01/2024	PAC Athletics Program	
Alma Segovia		09/01/2024	James B. Riley Formative Endowed Scholarship	
Alma Segovia		09/01/2024	President's Unrestricted PAC	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Alma Segovia		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Alma Segovia		10/01/2024	PAC Athletics Program	
Alma Segovia		10/01/2024	James B. Riley Formative Endowed Scholarship	
Mary M. Segovia		09/01/2024	President's Unrestricted SAC	
Mary M. Segovia		10/01/2024	President's Unrestricted SAC	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Jason M. Seighman		10/01/2024	Nighthawk Nest Program	
Jason M. Seighman		09/01/2024	Nighthawk Nest Program	
Jennifer Senia		09/01/2024	AlamoPROMISE Endowment Scholarship	
Jennifer Senia		09/01/2024	Student Emergency Fund	
Jennifer Senia		10/01/2024	AlamoPROMISE Endowment Scholarship	
Jennifer Senia		10/01/2024	Student Emergency Fund	
Elena Serna-Wallender		10/22/2024	Student Emergency Fund	
Elena Serna-Wallender		09/23/2024	Student Emergency Fund	
Luis D. Sevilla		09/01/2024	DREAMers Scholarship	
Luis D. Sevilla		10/01/2024	DREAMers Scholarship	
Shelton-Keller Group Inc		10/17/2024	NLC Annual Benefit Fund	
Erin L. Sherman		10/01/2024	General NVC Scholarship	
Erin L. Sherman		10/01/2024	James B. Riley Formative Endowed Scholarship	
Erin L. Sherman		09/01/2024	General NVC Scholarship	
Erin L. Sherman		09/01/2024	James B. Riley Formative Endowed Scholarship	
Lou Ann Shircliffe		10/23/2024	NLC Annual Benefit Fund	
Nancy Shivers		10/10/2024	Fabulous GED Brunch Event	
Shraman South Asian Museum		09/27/2024	Shraman Foundation Scholarship	
Loretta E. Sibley		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Loretta E. Sibley		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Loretta E. Sibley		09/01/2024	General SPC Scholarship	
Loretta E. Sibley		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Loretta E. Sibley		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Loretta E. Sibley		10/01/2024	General SPC Scholarship	
Herlinda Sifuentes		09/15/2024	Fabulous GED Brunch Event	
Nicolas D. Silva		09/01/2024	AlamoPROMISE Endowment Scholarship	
Nicolas D. Silva		10/01/2024	AlamoPROMISE Endowment Scholarship	
Zhennia R. Silverman		10/11/2024	Marie Rocamontes Henriquez International Endowed Program	Marie Rocamontes Henriquez
Zhennia R. Silverman		10/29/2024	Marie Rocamontes Henriquez International Endowed Program	Marie Rocamontes Henriquez
Zhennia R. Silverman		09/13/2024	Marie Rocamontes Henriquez International Endowed Program	Marie Rocamontes Henriquez
Zhennia R. Silverman		09/27/2024	Marie Rocamontes Henriquez International Endowed Program	Marie Rocamontes Henriquez
Adia Simpson		09/01/2024	Bits 'n Bytes PAC	
Adia Simpson		10/01/2024	Bits 'n Bytes PAC	
Barton T. Simpson		10/01/2024	Simpson Family FORMATIVE Endowed Nursing Scholarship	
Barton T. Simpson		09/01/2024	Simpson Family FORMATIVE Endowed Nursing Scholarship	
Theresa A. Sinclair		09/01/2024	Norma L. Ziegler Memorial Endowed Scholarship	
Theresa A. Sinclair		10/01/2024	Norma L. Ziegler Memorial Endowed Scholarship	
Melissa J. Slocumb		10/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Melissa J. Slocumb		09/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Elvira Smolik		09/01/2024	Annual Fund	
Elvira Smolik		10/01/2024	Annual Fund	
Soarion Credit Union		10/04/2024	Celebracion Event PAC	
Veronica Solis		10/01/2024	PAC LeadHERS	
Veronica Solis		09/01/2024	PAC LeadHERS	
Tyshee E. Sonnier		09/01/2024	SAC Honors Academy	
Tyshee E. Sonnier		09/01/2024	Ron Lucke Speech & Drama Scholarship	
Tyshee E. Sonnier		10/01/2024	Ron Lucke Speech & Drama Scholarship	
Tyshee E. Sonnier		10/01/2024	SAC Honors Academy	
Chris B. Sosa		10/01/2024	Annual Fund	
Chris B. Sosa		09/01/2024	Annual Fund	
South San Antonio ISD		09/27/2024	PAC Fest	
Anonymous		09/03/2024	Rosenda Rios Memorial Endowed Scholarship	
Stable Hall		09/12/2024	KSYM Program	
Robert Stalknecht		09/01/2024	Annual Fund	
Robert Stalknecht		10/01/2024	Annual Fund	
Sue E. Stankus		10/01/2024	General NLC Scholarship	
Sue E. Stankus		10/01/2024	Nighthawk Nest Program	
Sue E. Stankus		09/18/2024	NLC Annual Benefit Fund	
Sue E. Stankus		09/01/2024	General NLC Scholarship	
Sue E. Stankus		09/01/2024	Nighthawk Nest Program	
Amber D. Stillwagon		09/01/2024	General Foundation Scholarship Fund	
Amber D. Stillwagon		09/01/2024	Student Emergency Fund	
Amber D. Stillwagon		10/01/2024	General Foundation Scholarship Fund	
Amber D. Stillwagon		10/01/2024	Student Emergency Fund	
Terrance Stokes		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Terrance Stokes		10/01/2024	General SPC Scholarship	
Terrance Stokes		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Terrance Stokes		09/01/2024	General SPC Scholarship	
Julia A. Stotts		09/01/2024	AlamoPROMISE Endowment Scholarship	
Julia A. Stotts		09/01/2024	Continuing Education Training Gifts Fund	
Julia A. Stotts		09/01/2024	Emergency Grant Fund Program	
Julia A. Stotts		09/01/2024	Employee Benevolence Fund	
Julia A. Stotts		09/01/2024	GED Empowerment to College Endowed Scholarship	
Julia A. Stotts		09/01/2024	General Foundation Scholarship Fund	
Julia A. Stotts		09/01/2024	Student Emergency Fund	
Julia A. Stotts		10/01/2024	AlamoPROMISE Endowment Scholarship	
Julia A. Stotts		10/01/2024	Continuing Education Training Gifts Fund	
Julia A. Stotts		10/01/2024	Emergency Grant Fund Program	
Julia A. Stotts		10/01/2024	Employee Benevolence Fund	
Julia A. Stotts		10/01/2024	GED Empowerment to College Endowed Scholarship	
Julia A. Stotts		10/01/2024	General Foundation Scholarship Fund	
Julia A. Stotts		10/01/2024	Student Emergency Fund	
Cindy M. Sullivan		10/01/2024	Vista Food Pantry	
Cindy M. Sullivan		09/01/2024	Vista Food Pantry	
Cindy M. Sullivan		09/09/2024	Annual Fund	
TACHE-San Antonio Chapter		10/10/2024	TACHE Scholarship	
Richard G. Terrell		10/01/2024	Annual Fund	
Richard G. Terrell		09/01/2024	Annual Fund	
Texas A&M University-San Antonio		09/27/2024	PAC Fest	
Texas A&M University-San Antonio		10/31/2024	Mosaico AlamoPROMISE Event	
The Boule Foundation of San Antonio		09/13/2024	General SPC Scholarship	
The Chamber (Schertz-Cibolo-Selma Area)		09/27/2024	NLC Annual Benefit Fund	
Michelle M. Theiss		09/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Michelle M. Theiss		09/01/2024	SAC Student Support Fund	
Michelle M. Theiss		10/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Michelle M. Theiss		10/01/2024	SAC Student Support Fund	
Anonymous		09/11/2024	Dr. Said Fariabi Memorial Endowed Scholarship	
Isaac L. Thornsburg		09/01/2024	NLC President Cares Unrestricted Fund	
Isaac L. Thornsburg		10/01/2024	NLC President Cares Unrestricted Fund	
Peter E. Thorsett		10/01/2024	Chancellor's Circle of Excellence Fund	
Peter E. Thorsett		09/01/2024	Chancellor's Circle of Excellence Fund	
Jacqualyn C. Tocchi-Wallpe		09/01/2024	Vista Food Pantry	
Jacqualyn C. Tocchi-Wallpe		10/01/2024	Vista Food Pantry	
Jill Tolbert		10/31/2024	Fabulous GED Brunch Event	
Tammy L. Toney		10/01/2024	International Education Scholarship	
Tammy L. Toney		09/01/2024	International Education Scholarship	
David Torres		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
David Torres		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Dianna S. Torres Lee		10/01/2024	Nighthawk Nest Program	
Dianna S. Torres Lee		09/01/2024	Nighthawk Nest Program	
Hector Trevino		09/01/2024	Vista Food Pantry	
Hector Trevino		10/01/2024	Vista Food Pantry	
Jamie E. Trevino		10/01/2024	AlamoPROMISE Endowment Scholarship	
Jamie E. Trevino		10/01/2024	Employee Benevolence Fund	
Jamie E. Trevino		09/01/2024	AlamoPROMISE Endowment Scholarship	
Jamie E. Trevino		09/01/2024	Employee Benevolence Fund	
Jesse R. Trevino		09/01/2024	AlamoPROMISE Endowment Scholarship	
Jesse R. Trevino		10/01/2024	AlamoPROMISE Endowment Scholarship	
Joe Trinidad		10/01/2024	General SPC Scholarship	
Joe Trinidad		09/01/2024	General SPC Scholarship	
John Trinidad		09/01/2024	SAC Student Support Fund	
John Trinidad		10/01/2024	SAC Student Support Fund	
Carrie Turner-Gray		10/14/2024	NLC Annual Benefit Fund	
Ryan A. Tyson		10/01/2024	AlamoPROMISE Endowment Scholarship	
Ryan A. Tyson		09/01/2024	AlamoPROMISE Endowment Scholarship	
UK Online Giving Foundation		09/04/2024	Annual Fund	
UK Online Giving Foundation		10/28/2024	Annual Fund	
Union Pacific Foundation		09/06/2024	Union Pacific Railroad "Back on Track" Scholarship	
United Way of Metropolitan Dallas, Inc		09/27/2024	Annual Fund	
United Way of San Antonio & Bexar County		09/10/2024	United Way Student Helpline	
United Way of San Antonio & Bexar County		10/10/2024	United Way Student Helpline	
Xavier D. Urrutia		10/01/2024	AlamoPROMISE Endowment Scholarship	
Xavier D. Urrutia		10/01/2024	Economic & Workforce Development Program Fund	
Xavier D. Urrutia		09/01/2024	AlamoPROMISE Endowment Scholarship	
Xavier D. Urrutia		09/01/2024	Economic & Workforce Development Program Fund	
Catherine B. Valdiviez		09/01/2024	PAC LeadHERS	
Catherine B. Valdiviez		09/01/2024	PAC Special Events	
Catherine B. Valdiviez		10/01/2024	PAC LeadHERS	
Catherine B. Valdiviez		10/01/2024	PAC Special Events	
Malorie E. Vallejo		10/01/2024	James B. Riley Formative Endowed Scholarship	
Malorie E. Vallejo		10/01/2024	PAC LeadHERS	
Malorie E. Vallejo		10/01/2024	President's Unrestricted PAC	
Malorie E. Vallejo		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Malorie E. Vallejo		10/01/2024	PAC SHARE Program	
Malorie E. Vallejo		09/01/2024	James B. Riley Formative Endowed Scholarship	
Malorie E. Vallejo		09/01/2024	PAC LeadHERS	
Malorie E. Vallejo		09/01/2024	President's Unrestricted PAC	
Malorie E. Vallejo		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Malorie E. Vallejo		09/01/2024	PAC SHARE Program	
Clarissa Vargas		09/01/2024	SAC Student Support Fund	
Clarissa Vargas		10/01/2024	SAC Student Support Fund	
Albert Vasquez		10/01/2024	SAC Student Support Fund	
Albert Vasquez		09/01/2024	SAC Student Support Fund	
Dominic R. Vasquez		09/01/2024	PAC LeadHERS	
Dominic R. Vasquez		09/01/2024	PAC SHARE Program	
Dominic R. Vasquez		10/01/2024	PAC LeadHERS	
Dominic R. Vasquez		10/01/2024	PAC SHARE Program	
Stephanie V. Vasquez		10/01/2024	AlamoPROMISE Endowment Scholarship	
Stephanie V. Vasquez		09/01/2024	AlamoPROMISE Endowment Scholarship	
Cathy R. Vega		09/01/2024	Clarence Norris Endowed Scholarship	
Cathy R. Vega		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Cathy R. Vega		10/01/2024	Clarence Norris Endowed Scholarship	
Cathy R. Vega		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Patricia D. Vela		10/01/2024	AlamoPROMISE Endowment Scholarship	
Patricia D. Vela		09/01/2024	AlamoPROMISE Endowment Scholarship	
Penelope M. Velasco		10/29/2024	AlamoPROMISE Endowment Scholarship	
Carmen M. Velasquez-Avila		10/01/2024	PAC LeadHERS	
Carmen M. Velasquez-Avila		10/01/2024	PAC SHARE Program	
Carmen M. Velasquez-Avila		09/01/2024	PAC LeadHERS	
Carmen M. Velasquez-Avila		09/01/2024	PAC SHARE Program	
Franchesca Velten		09/01/2024	Annual Fund	
Franchesca Velten		09/01/2024	Employee Benevolence Fund	
Franchesca Velten		10/01/2024	Annual Fund	
Franchesca Velten		10/01/2024	Employee Benevolence Fund	
Franchesca Velten		10/31/2024	Access Staff Senate Program Fund	
James R. Velten		10/01/2024	KSYM Program	
James R. Velten		09/01/2024	KSYM Program	
Usha M. Venkat		09/01/2024	David E Mrizek Endowed Scholarship Fund	
Usha M. Venkat		10/01/2024	David E Mrizek Endowed Scholarship Fund	
VIA Metropolitan Transit		09/20/2024	PAC Fest	
Joseph J. Vidaurri		09/01/2024	General Foundation Scholarship Fund	
Joseph J. Vidaurri		10/01/2024	General Foundation Scholarship Fund	
Lisa M. Villaneuva		10/01/2024	Student Emergency Fund	
Lisa M. Villaneuva		09/01/2024	Student Emergency Fund	
Alejandra I. Villarreal		09/28/2024	Fabulous GED Brunch Event	
Alejandra I. Villarreal		10/29/2024	Fabulous GED Brunch Event	
Anna Villarreal		10/01/2024	DREAMers Scholarship	
Anna Villarreal		09/01/2024	DREAMers Scholarship	
Brandilyn S. Villarreal		09/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Brandilyn S. Villarreal		10/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Elizabeth Villarreal		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Elizabeth Villarreal		10/01/2024	PAC SHARE Program	
Elizabeth Villarreal		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Elizabeth Villarreal		09/01/2024	PAC SHARE Program	
Lori Villarreal		09/01/2024	Student Emergency Fund	
Lori Villarreal		09/01/2024	Vista Food Pantry	
Lori Villarreal		10/01/2024	Student Emergency Fund	
Lori Villarreal		10/01/2024	Vista Food Pantry	
Mary G. Villarreal		10/01/2024	AlamoPROMISE Endowment Scholarship	
Mary G. Villarreal		09/01/2024	AlamoPROMISE Endowment Scholarship	
Monica Villarreal		10/31/2024	Access Staff Senate Program Fund	
Marco A. Visa		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Marco A. Visa		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Marco A. Visa		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Marco A. Visa		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Patrick F. Vrba		09/01/2024	AlamoPROMISE Endowment Scholarship	
Patrick F. Vrba		09/01/2024	Annual Fund	
Patrick F. Vrba		10/01/2024	AlamoPROMISE Endowment Scholarship	
Patrick F. Vrba		10/01/2024	Annual Fund	
Ivana Vukmirovic		10/01/2024	PAC SHARE Program	
Ivana Vukmirovic		09/01/2024	PAC SHARE Program	
Thomas Walker		10/08/2024	NLC Annual Benefit Fund	
Dehlia A. Wallis		10/01/2024	SAC Honors Academy	
Dehlia A. Wallis		10/01/2024	SAC Student Support Fund	
Dehlia A. Wallis		09/01/2024	SAC Honors Academy	
Dehlia A. Wallis		09/01/2024	SAC Student Support Fund	
Donna R. Wallis		09/01/2024	President's Unrestricted PAC	
Donna R. Wallis		10/01/2024	President's Unrestricted PAC	
Monica Walseman		10/01/2024	AlamoPROMISE Endowment Scholarship	
Monica Walseman		09/01/2024	AlamoPROMISE Endowment Scholarship	
Michael D. Ward		09/01/2024	San Antonio peaceCENTER	
Michael D. Ward		09/01/2024	Vista Food Pantry	

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Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Michael D. Ward		10/01/2024	San Antonio peaceCENTER	
Michael D. Ward		10/01/2024	Vista Food Pantry	
Yolanda Y. Ward		10/01/2024	Student Emergency Fund	
Yolanda Y. Ward		09/01/2024	Student Emergency Fund	
Kimberly Wells		09/01/2024	Empowerment Center Program	
Kimberly Wells		09/01/2024	General SAC Scholarship	
Kimberly Wells		09/01/2024	SAC Student Support Fund	
Kimberly Wells		10/01/2024	Empowerment Center Program	
Kimberly Wells		10/01/2024	General SAC Scholarship	
Kimberly Wells		10/01/2024	SAC Student Support Fund	
Wesley B. Wells		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Wesley B. Wells		10/01/2024	SPC President's Student Aid Fund	
Wesley B. Wells		10/01/2024	Student Engagement Scholarship SPC	
Wesley B. Wells		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Wesley B. Wells		09/01/2024	SPC President's Student Aid Fund	
Wesley B. Wells		09/01/2024	Student Engagement Scholarship SPC	
Shayne A. West		09/01/2024	AlamoPROMISE Endowment Scholarship	
Shayne A. West		10/01/2024	AlamoPROMISE Endowment Scholarship	
WestEast Design Group, LLC		09/16/2024	Mosaico AlamoPROMISE Event	
Shawn C. White		09/01/2024	AlamoPROMISE Endowment Scholarship	
Shawn C. White		10/01/2024	AlamoPROMISE Endowment Scholarship	
Torence B. White		10/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Torence B. White		09/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Valarie D. White		09/01/2024	AlamoPROMISE Endowment Scholarship	
Valarie D. White		10/01/2024	AlamoPROMISE Endowment Scholarship	
Harold G. Whitis		09/01/2024	Annual Fund	
Karin A. Wilking		09/01/2024	Vista Food Pantry	
Karin A. Wilking		10/01/2024	Vista Food Pantry	
Daniel F. Williams		10/01/2024	General SPC Scholarship	
Daniel F. Williams		09/01/2024	General SPC Scholarship	
James C. Williams		09/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
James C. Williams		10/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Diane I. Wilson		10/01/2024	PAC Dental Hygiene Ed Program and Community Clinic	
Diane I. Wilson		09/01/2024	PAC Dental Hygiene Ed Program and Community Clinic	
Darren L. Wood		09/01/2024	AlamoPROMISE Endowment Scholarship	
Darren L. Wood		10/01/2024	AlamoPROMISE Endowment Scholarship	
Nina B. Wright		10/01/2024	Employee Benevolence Fund	
Nina B. Wright		10/01/2024	Employee Benevolence Fund	
Nina B. Wright		09/03/2024	Employee Benevolence Fund	
Nina B. Wright		09/01/2024	Employee Benevolence Fund	
Kristi R. Wyatt		09/01/2024	AlamoPROMISE Endowment Scholarship	
Kristi R. Wyatt		10/01/2024	AlamoPROMISE Endowment Scholarship	
Michael L. Ximenez		10/01/2024	James B. Riley Formative Endowed Scholarship	
Michael L. Ximenez		10/01/2024	PAC LeadHERS	
Michael L. Ximenez		10/01/2024	President's Unrestricted PAC	
Michael L. Ximenez		10/01/2024	Samantha Tapia Endowed Scholarship Fund	
Michael L. Ximenez		10/01/2024	PAC SHARE Program	
Michael L. Ximenez		09/01/2024	James B. Riley Formative Endowed Scholarship	
Michael L. Ximenez		09/01/2024	PAC LeadHERS	
Michael L. Ximenez		09/01/2024	President's Unrestricted PAC	
Michael L. Ximenez		09/01/2024	Samantha Tapia Endowed Scholarship Fund	
Michael L. Ximenez		09/01/2024	PAC SHARE Program	
Robert J. Yeater		09/01/2024	NVC Alumni Assocation Scholarship	
Robert J. Yeater		09/01/2024	General NVC Scholarship	
Robert J. Yeater		10/01/2024	NVC Alumni Assocation Scholarship	
Robert J. Yeater		10/01/2024	General NVC Scholarship	
Irene W. Young		10/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Irene W. Young		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Irene W. Young		09/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Irene W. Young		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Robert O. Yowell		09/01/2024	Faculty Endowment Scholarship	
Robert O. Yowell		10/01/2024	Faculty Endowment Scholarship	
Blanca R. Zapata		10/23/2024	President's Unrestricted SPC	
Blanca R. Zapata		09/23/2024	President's Unrestricted SPC	
Grace A. Zapata		09/01/2024	Mary A. Kunz and Jack G. Kline Endowed Scholarship	
Grace A. Zapata		09/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Grace A. Zapata		10/01/2024	Mary A. Kunz and Jack G. Kline Endowed Scholarship	
Grace A. Zapata		10/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Dolores Zapata-Caballero		10/01/2024	AlamoPROMISE Endowment Scholarship	
Dolores Zapata-Caballero		09/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		09/01/2024	Employee Benevolence Fund	
Anonymous		10/31/2024	Access Staff Senate Program Fund	
Anonymous		10/01/2024	Employee Benevolence Fund	
Cuihua Zhang		10/01/2024	Faculty Endowment Scholarship	
Cuihua Zhang		09/01/2024	Faculty Endowment Scholarship	
Mary L. Zocchi		09/23/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Mary L. Zocchi		09/23/2024	Lynne Dean Endowed Scholarship	

TOTAL $1,423,291.40

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ALAMO COLLEGES DISTRICT

OFFICE OF INSTITUTIONAL ADVANCEMENT & ALAMO COLLEGES FOUNDATION
September 2024
SUMMARY FINANCIAL REPORT
January 21, 2025 BOARD REPORT

Docusign Envelope ID: 0714799B-F0D9-491D-B314-E96D84DE1913

Schedule of Support, Revenues and Expenses
For the Period Ended
September 30, 2024

	Net Assets without Donor Restrictions (Unrestr)		Net Assets With Donor Restrictions						Total	
			Non-Endowed (Temp Restr)		TRestr Tied to Endowed		Endowed Funds (Perm Restr)			
	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Revenues:										
Donations	175.00	67,892.53	403,618.25	3,945,952.07	15,000.00	63,524.06	91,021.50	1,184,843.97	509,814.75	5,262,212.63
Funds from ACCD										
Other Income				-		(15,629.49)			-	(15,629.49)
Interest and Dividends*	453.89	5,388.68	95,374.19	470,937.09	139,986.20	744,595.73	-	-	235,814.28	1,220,921.50
Alamo Colleges PR Contributions										
Net Assets Released from Restricted										
Subtotal Revenues	628.89	73,281.21	498,992.44	4,416,889.16	154,986.20	792,490.30	91,021.50	1,184,843.97	745,629.03	6,467,504.64
Gifts - Non Cash										
Total Revenues & Gifts Non Cash	628.89	73,281.21	498,992.44	4,416,889.16	154,986.20	792,490.30	91,021.50	1,184,843.97	745,629.03	6,467,504.64
Expenses	116.19	50,652.97	1,284,842.61	4,560,626.82	466,471.14	792,035.60	-	-	1,751,429.94	5,403,315.39
Transfers	(19,500.00)	(45,000.00)	8,846.48	(50,981.90)	-	(4,693.33)	10,653.52	100,675.23	-	0.00
Realized/Unrealized gains (losses)		-	411,001.09	3,263,805.42	607,554.73	4,519,587.19		-	1,018,555.82	7,783,392.61
Net Surplus/(Deficit)	(18,987.30)	(22,371.76)	(366,002.60)	3,069,085.86	296,069.79	4,515,348.56	101,675.02	1,285,519.20	12,754.91	8,847,581.86
Net Assets beginning of period	390,313.71	393,698.17	45,614,088.13	42,178,999.67	14,361,450.31	10,142,171.54	25,834,527.27	24,650,683.09	86,200,379.42	77,365,552.47
Net Assets at end of period	371,326.41	371,326.41	45,248,085.53	45,248,085.53	14,657,520.10	14,657,520.10	25,936,202.29	25,936,202.29	86,213,134.33	86,213,134.33

Notes

Net Assets without Donor Restriction (Unrestricted) = not connected with an endowment.
Net Assets with Donor Restrictions, Non-Endowed (Temporarily Restricted) = Available for Spending.
Net Assets with Donor Restrictions Endowed (Permanently Restricted) = Can never be spent.
Unrealized Gains=Mkt increases over the initial cost of investment. Realized when security is sold.
Monthly financial statement prepared by Alamo Colleges District Finance Office.

FUND BALANCE TREND	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Net Assets without Donor Restr (Unrestricted)	393,698.17	303,188.42	177,749.79	138,419.44	149,977.07	98,103.66	67,941.69	16,718.26	529,890.70	234,029.28
Net Assets w/Donor Restrictions Non-Endowed (Temp Restr)	38,590,183.11	42,730,461.95	41,368,182.61	27,742,633.67	4,975,295.10	4,093,550.09	3,620,377.85	6,397,320.16	5,586,007.58	6,632,301.44
Net Assets w/Donor Restrictions Non-Endwd Tied to Endowed (Temp Restr)	5,871,730.29	11,514,639.26	8,356,695.21	6,228,998.38	3,036,018.63	5,030,887.21	3,076,441.20			
Endowed Funds (Permanently Restricted)	24,650,683.09	22,199,871.74	21,214,716.16	20,281,703.94	18,926,008.86	18,296,735.75	17,352,580.77	16,459,361.30	13,805,433.36	13,431,659.93
Realized/Unrealized gains (losses)	7,859,257.81	(12,397,062.63)	4,266,247.96	2,945,642.61	3,741,890.31	(1,633,069.72)	2,510,880.49	807,898.49	(703,480.22)	233,387.53
Total Funds	$ 77,365,552.47	$ 64,351,098.74	$ 75,383,591.73	$ 57,337,398.04	$ 30,829,189.97	$ 25,886,206.99	$ 26,628,222.00	$ 23,681,298.21	$ 19,217,851.42	$ 20,531,378.18
Net Profit/(Loss)	$ 13,014,453.73	$ (11,032,492.99)	$ 18,046,193.69	$ 26,508,208.07	$ 4,942,982.98	$ (742,015.01)	$ 2,946,923.79	$ 4,463,446.79	$ (1,313,526.76)	$ 2,492,072.44

FUND BALANCE TREND	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Net Assets without Donor Restr (Unrestricted)	119,758.06	91,714.28	91,542.46	103,902.09	104,578.84
Net Assets w/Donor Restrictions Non-Endowed (Temp Restr)	3,875,721.09	3,382,609.17	2,744,566.51	2,530,063.08	1,994,094.48
Net Assets w/Donor Restrictions Non-Endwd Tied to Endowed (Temp Restr)					
Endowed Funds (Permanently Restricted)	12,267,711.48	11,574,473.53	10,405,600.60	9,695,681.21	8,766,099.06
Realized/Unrealized gains (losses)	$ 1,776,115.11	$ 366,084.74	$ (474,263.50)	$ (47,331.10)	$ (229,024.18)
Total Funds	$ 18,039,305.74	$ 15,414,881.72	$ 12,767,446.07	$ 12,282,315.28	$ 10,635,748.20
Net Profit/(Loss)	$ 5,756,990.46	$ 2,647,435.65	$ 2,131,697.87	$ 1,646,567.08	$ 3,966,864.20

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ALAMO COLLEGES DISTRICT

OFFICE OF INSTITUTIONAL ADVANCEMENT & ALAMO COLLEGES FOUNDATION
October 2024
SUMMARY FINANCIAL REPORT
January 21, 2025 BOARD REPORT

Docusign Envelope ID: 0714799B-F0D9-491D-B314-E96D84DE1913

Schedule of Support, Revenues and Expenses
For the Period Ended
October 31, 2024

	Net Assets without Donor Restrictions (Unrestr)		Net Assets With Donor Restrictions						Total	
			Non-Endowed (Temp Restr)		TRestr Tied to Endowed		Endowed Funds (Perm Restr)			
	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Revenues:										
Donations	1,745.96	69,638.49	899,702.62	4,845,654.69	2,700.00	66,224.06	9,328.07	1,194,172.04	913,476.65	6,175,689.28
Funds from ACCD										
Other Income				-		(15,629.49)			-	(15,629.49)
Interest and Dividends*	547.11	5,935.79	17,970.70	488,907.79	48,452.99	793,048.72	-	-	66,970.80	1,287,892.30
Alamo Colleges PR Contributions										
Net Assets Released from Restricted										
Subtotal Revenues	2,293.07	75,574.28	917,673.32	5,334,562.48	51,152.99	843,643.29	9,328.07	1,194,172.04	980,447.45	7,447,952.09
Gifts - Non Cash										
Total Revenues & Gifts Non Cash	2,293.07	75,574.28	917,673.32	5,334,562.48	51,152.99	843,643.29	9,328.07	1,194,172.04	980,447.45	7,447,952.09
Expenses	10,237.79	60,890.76	887,175.27	5,447,802.09	37,112.30	829,147.90	-	-	934,525.36	6,337,840.75
Transfers		(45,000.00)	(9,104.11)	(60,086.01)	-	(4,693.33)	9,104.11	109,779.34	-	(0.00)
Realized/Unrealized gains (losses)		-	(573,388.93)	2,690,416.49	(880,819.43)	3,638,767.76		-	(1,454,208.36)	6,329,184.25
Net Surplus/(Deficit)	(7,944.72)	(30,316.48)	(551,994.99)	2,517,090.87	(866,778.74)	3,648,569.82	18,432.18	1,303,951.38	(1,408,286.27)	7,439,295.59
Net Assets beginning of period	371,326.41	393,698.17	45,248,085.53	42,178,999.67	14,657,520.10	10,142,171.54	25,936,202.29	24,650,683.09	86,213,134.33	77,365,552.47
Net Assets at end of period	363,381.69	363,381.69	44,696,090.54	44,696,090.54	13,790,741.36	13,790,741.36	25,954,634.47	25,954,634.47	84,804,848.06	84,804,848.06

Notes

Net Assets without Donor Restriction (Unrestricted) = not connected with an endowment.
Net Assets with Donor Restrictions, Non-Endowed (Temporarily Restricted) = Available for Spending.
Net Assets with Donor Restrictions Endowed (Permanently Restricted) = Can never be spent.
Unrealized Gains=Mkt increases over the initial cost of investment. Realized when security is sold.
Monthly financial statement prepared by Alamo Colleges District Finance Office.

FUND BALANCE TREND	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Net Assets without Donor Restr (Unrestricted)	393,698.17	303,188.42	177,749.79	138,419.44	149,977.07	98,103.66	67,941.69	16,718.26	529,890.70	234,029.28
Net Assets w/Donor Restrictions Non-Endowed (Temp Restr)	38,590,183.11	42,730,461.95	41,368,182.61	27,742,633.67	4,975,295.10	4,093,550.09	3,620,377.85	6,397,320.16	5,586,007.58	6,632,301.44
Net Assets w/Donor Restrictions Non-Endwd Tied to Endowed (Temp Restr)	5,871,730.29	11,514,639.26	8,356,695.21	6,228,998.38	3,036,018.63	5,030,887.21	3,076,441.20			
Endowed Funds (Permanently Restricted)	24,650,683.09	22,199,871.74	21,214,716.16	20,281,703.94	18,926,008.86	18,296,735.75	17,352,580.77	16,459,361.30	13,805,433.36	13,431,659.93
Realized/Unrealized gains (losses)	7,859,257.81	(12,397,062.63)	4,266,247.96	2,945,642.61	3,741,890.31	(1,633,069.72)	2,510,880.49	807,898.49	(703,480.22)	233,387.53
Total Funds	$ 77,365,552.47	$ 64,351,098.74	$ 75,383,591.73	$ 57,337,398.04	$ 30,829,189.97	$ 25,886,206.99	$ 26,628,222.00	$ 23,681,298.21	$ 19,217,851.42	$ 20,531,378.18
Net Profit/(Loss)	$ 13,014,453.73	$ (11,032,492.99)	$ 18,046,193.69	$ 26,508,208.07	$ 4,942,982.98	$ (742,015.01)	$ 2,946,923.79	$ 4,463,446.79	$ (1,313,526.76)	$ 2,492,072.44

FUND BALANCE TREND	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Net Assets without Donor Restr (Unrestricted)	119,758.06	91,714.28	91,542.46	103,902.09	104,578.84
Net Assets w/Donor Restrictions Non-Endowed (Temp Restr)	3,875,721.09	3,382,609.17	2,744,566.51	2,530,063.08	1,994,094.48
Net Assets w/Donor Restrictions Non-Endwd Tied to Endowed (Temp Restr)					
Endowed Funds (Permanently Restricted)	12,267,711.48	11,574,473.53	10,405,600.60	9,695,681.21	8,766,099.06
Realized/Unrealized gains (losses)	$ 1,776,115.11	$ 366,084.74	$ (474,263.50)	$ (47,331.10)	$ (229,024.18)
Total Funds	$ 18,039,305.74	$ 15,414,881.72	$ 12,767,446.07	$ 12,282,315.28	$ 10,635,748.20
Net Profit/(Loss)	$ 5,756,990.46	$ 2,647,435.65	$ 2,131,697.87	$ 1,646,567.08	$ 3,966,864.20

ALAMO COLLEGES DISTRICT

POLICE DEPARTMENT

2222 N. Alamo
San Antonio, TX 78215
(210) 485 - 0099 Dispatch
(210) 485 - 0095 Fax

MEMORANDUM

TO: Dr. Mike Flores, Chancellor
Alamo Colleges District

THRU: Dr. Thomas Cleary, Interim Vice Chancellor for Finance and Administration
Alamo Colleges District

FROM: Derek Fuller, Chief of Public Safety
Alamo Colleges District Police Department

DATE: January 15, 2025

SUBJECT: MONTHLY ACTIVITY REPORT

Please find the attached Alamo Colleges District Police Department's Monthly CLERY Act activity report through December 2024 and yearly totals summary page. Please note that the report reflects new CLERY reporting activity categories enacted in 2008 and required beginning in 2009 when a bias motivation is present, including the Theft / Larceny category which was not part of the previous CLERY reporting requirement however was previously included for informational purposes. None were motivated by bias or hate. The CLERY Act was amended in 2011, effective for reporting year 2011, to include reports received for Simple Assault that are motivated by bias or hate. Simple Assaults are included in this report for information purposes however none were motivated by bias or hate. The CLERY Act was amended in 2014 as per VAWA and Campus SaVE Acts, effective 2015 to include reports of Domestic Violence, Dating Violence and Stalking.

Burglary of motor vehicle is considered a theft from a vehicle under Uniform Crime Reporting definitions and therefore is included in the Theft category for CLERY purposes. For CLERY reporting purposes the Theft / Larceny category includes all thefts and burglary of motor vehicle reports made to the Alamo Colleges District Police Department and is reported as one total when reported to the Department of Education and published by the Department in its annual report. They have, however, been separated for this report.

Theft totals listed on this report include all thefts of district property and personal property belonging to students, faculty and staff reported to the Alamo Colleges District Police Department.

ALAMO COLLEGES POLICE DEPARTMENT

MONTHLY 2024 CLERY ACT ACTIVITY REPORT

CLERY ACT CATEGORY	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Murder / Non - Negligent Manslaughter	0	0	0	0	0	0	0	0	0	0	0	0	0
Negligent Manslaughter	0	0	0	0	0	0	0	0	0	0	0	0	0
Sex Offenses / Forcible	0	0	0	0	0	0	0	0	0	0	0	0	0
Sex Offenses / Non-Forcible	0	0	0	0	0	0	0	0	0	0	0	0	0
Robbery	1	0	0	0	0	0	0	0	0	0	0	0	1
Aggravated Assault	0	0	0	0	0	0	0	0	0	2	0	0	2
Simple Assault	2	4	1	4	2	0	1	0	7	6	3	0	30
Intimidation	1	0	1	4	0	0	0	0	1	2	0	0	9
Vandalism	2	7	8	6	5	5	2	2	6	12	19	6	80
Burglary	0	1	2	0	3	0	0	0	0	0	0	0	6
Theft - Larceny	6	7	3	4	2	0	2	6	6	1	9	4	50
Burglary of Vehicle	1	2	3	1	0	1	0	0	2	3	2	0	15
Motor Vehicle Theft	0	2	2	0	0	1	1	0	2	0	0	0	8
Arson	0	0	0	0	0	0	0	0	0	0	0	0	0
Arrest Illegal Weapons Possession	0	0	0	0	0	0	0	0	0	0	0	0	0
Discipline Illegal Weapons Possession	0	0	0	0	0	0	0	0	0	0	0	0	0
Arrest Drug Law Violations	4	8	1	5	4	1	5	5	2	3	0	2	40
Discipline Drug Law Violations	0	0	0	0	0	0	0	0	0	0	0	0	0
Arrest Liquor Law Violations	0	0	0	0	0	0	0	0	0	0	0	0	0
Discipline Liquor Law Violations	0	0	0	0	0	0	0	0	0	0	0	0	0
Hate Crimes Race / Gender	0	0	0	0	0	0	0	0	0	0	0	0	0
Hate Crimes Religion / Sexual Orientation	0	0	0	0	0	0	0	0	0	0	0	0	0
Hate Crimes Ethnicity / Disability	0	0	0	0	0	0	0	0	0	0	0	0	0
Domestic Violence	0	0	0	0	0	0	0	0	0	0	0	0	0
Dating Violence	0	0	0	0	0	0	0	0	2	0	0	0	2
Stalking	0	0	0	0	0	0	0	0	0	0	0	0	0

The CLERY Act was amended in 2008, effective for reporting year 2009, to include reports received for Burglary, Theft including Burglary of Vehicle that are motivated by bias or hate. The CLERY Act was amended in 2011, effective for reporting year 2011, to include reports received for Simple Assault that are motivated by bias or hate. The CLERY Act was amended in 2014 as per VAWA and Campus SaVE Acts, effective 2015 to include reports of Domestic Violence, Dating Violence and Stalking.

None of the activity reflected on this report were bias motivated but are provided for informational purposes.

Significant Activity in December:

*The below reports include arrests by being booked into 201 N. Comal (The Justice Intake Assessment Annex), by being issued a citation (other than traffic), or by being detained and released with the possible pending charges being filed with the Bexar County District Attorney's Office.

1) SAC (075565 – Possession / Deliver Drug Paraphernalia) On 12/04/2024, officers were dispatched to the SAC garage 3 in reference to a possible intoxicated male individual sleeping in the stairwell. Officers located two male individuals (non-students) who appeared to have what appeared to be "bedding" material as if they were living there. Upon further investigation, one of the males had a used glass pipe in his possession. The male was issued a class C misdemeanor citation for drug paraphernalia and both males were released at the scene and escorted off campus.

2) ACCESS (075604 – Public Intoxication – Alternative to Arrest) On 12/06/2024, an officer was dispatched to the parking garage for a report of a male subject, possibly intoxicated, stumbling near the entrance. Upon arrival to the garage, the officer observed that the male subject was sitting near the south exit of the parking garage. The male subject (non-student) had his head down and when the officer-initiated contact with him, asking if he was ok, he was able to follow but seemed disoriented. The male subject provided me his name and appeared calm and informed officers he had taken synthetic marijuana. The male volunteered to be transported to the San Antonio Sobering Unit in lieu of arrest and was released to medical staff.

3) SWC (075606 – Emergency Detention) On 12/06/2024 an male individual (non-student) walked into the campus police office and informed the officer he wanted to die. The male informed the officer he wanted to die by jumping off a bridge in the middle of traffic. The male individual was transported to Laurel Ridge Treatment Center where he was released to medical staff for further evaluation and care.

4) SAC (075637 – Possession of Marijuana) On 12/10/2024 while patrolling parking garage 1, officers stopped to speak with an occupant who was inside a vehicle parked on the 5th level. The male individual (non-student) rolled down his window and Officers immediately detected a strong odor of marihuana emitting from the vehicle. Officers asked the male to exit the vehicle and upon further investigation the male admitted having been smoking THCA that was stored in a container in his backpack. Officer located "rolling papers", a contained labeled "THCA," a grinder, and a small amount of green leafy substance inside his vehicle. The male was issued a citation for Possession of Drug Paraphernalia and released at the scene.

5) SAC (075640 – Public Intoxication – Alternative to Arrest) On 12/11/2024, an officer was dispatched to the Nursing Allied Health Care Center for a female student who was possibly drinking an alcoholic beverage in class. When the officers arrived, they spoke to the female student who had a cup with the word "Vodka" on it. The female student was dismissed from class and based on the officer's observation and investigation; the female was allowed to call for an Uber to get home.

6) SAC (075647 – Emergency Detention) On 12/12/2024, an officer was dispatched to the gym for a disturbance. Upon arrival, the Officers noticed a male (non-student) attempting to enter the gym. The Officers attempted to speak with the male, but he was incoherent, slurring his words, and not making eye contact and stated he suffered from bipolar disorder but was not taking medication. The male was subsequently transported to Cedar Hill where he was released to medical staff for further care and evaluation.

7) SPC (075659 – Disturbance) On 12/16/2024 an officer was dispatched to the bookstore at the Turbin Student Center for a female, who was verbally harassing the staff and refusing to leave. Upon arrival the Officer met with the female student who stated she was attempting to return and pay for a book she had lost, and staff was being rude to her. Upon speaking with two employees both stated they were having a difficult time helping her due to her behavior. The student eventually left the bookstore after being explained the next steps to complete the process of paying for the lost book.

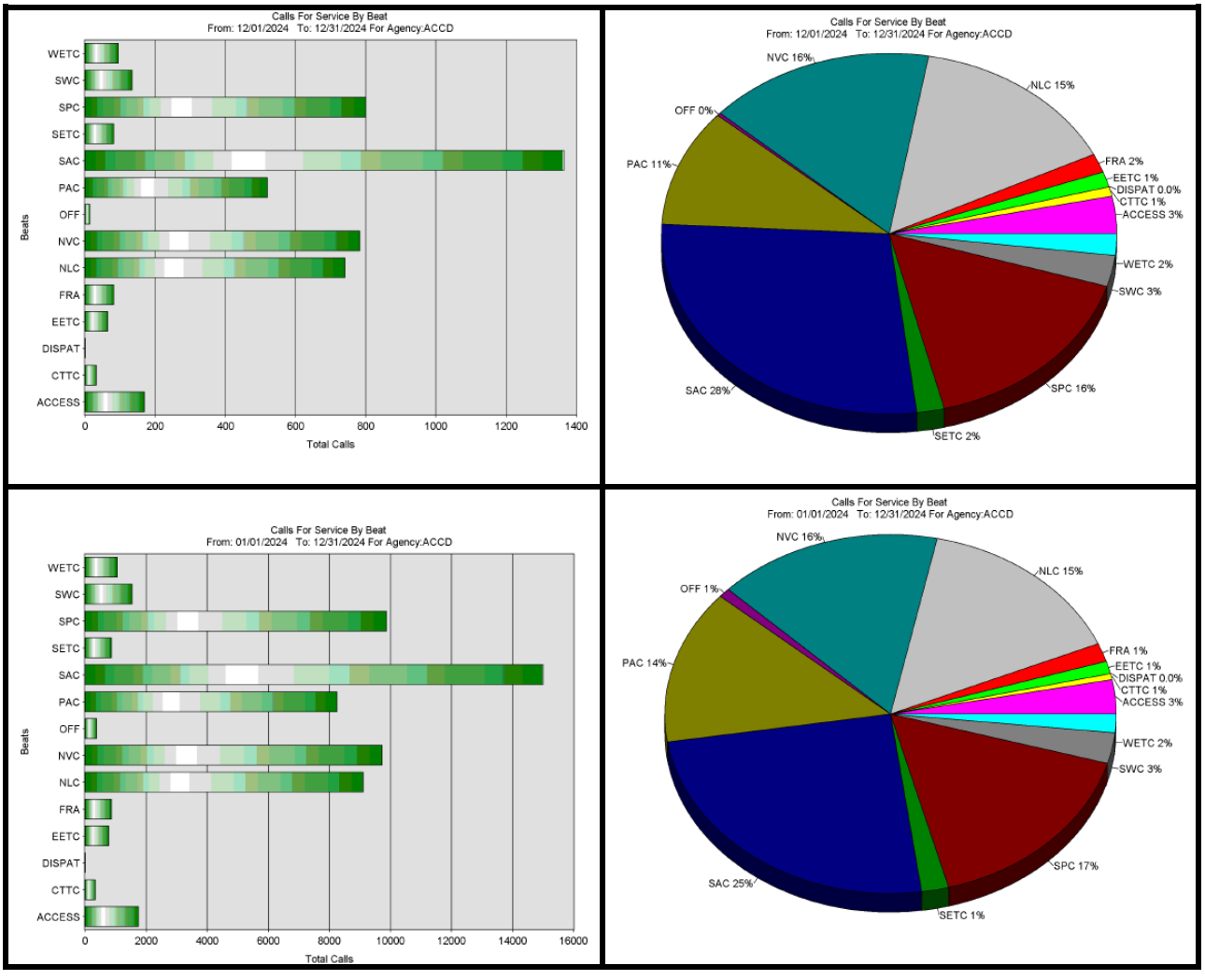
8) Off Campus (075661 – Evading Arrest / Detention) On 12/16/2024, while on patrol an officer observed a gray Chevy Sonic traveling East on Commerce St. turn South onto Walters St., who failed to yield the right of way to oncoming traffic while facing a red light. The officer attempted to conduct a traffic stop, however the vehicle did not obey the lights and sirens and continued for several blocks until coming to a stop further away from where the violation occurred. After further investigation the female driver (non-student) was arrested and transported to the Bexar County Adult Detention Center where she was booked for Evading Arrest.

8) SAC (075674 – Suspicious Person / Activity) On 12/22/2024 the Alamo College Police Department was informed of an email that was sent to SAC Risk Management from an unknown individual indicating there possibly would be a bomb set to go off. Upon further investigation, and after communicating with other law enforcement agencies it was determined the threat was not credible.

SELECTED CLERY CRIMES	2023 TOTAL YEAR TO DATE	2024 TOTAL YEAR TO DATE	PCT Change	
Theft / Larceny	68	50	↓	26%
Burglary Vehicle	16	15	↑	7%
Burglary	4	6	↑	50%
Robbery	0	1	↑	100%
Motor Vehicle Theft	4	8	↑	100%
Drug Law Arrests	33	40	↑	21%

CRIME PREVENTION REMINDERS ISSUED	2023 TOTAL YEAR TO DATE	2024 TOTAL YEAR TO DATE	PCT Change	
	854	156	↓	82%

Calls For Service Data (Reporting Month & YTD)



Discussion and Possible Action on Monthly Contracts Report

Presented to the Board Acting as Committee of the Whole on January 14, 2025, and now presented to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on January 21, 2025.

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, 2024, through December 31, 2024."

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 December 31, 2024, there are a total of 12 contracts that total $164,742.00 in external funding. This will allow services to be provided to 1,656 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.

Sammi M. Morrill Digitally signed by Sammi M. Morrill Date: 2025.01.09 09:01:31 -06'00'

Dr. Sammi Morrill, Associate Vice Chancellor of Operations, Economic Workforce Development

Xavier Urrutia Digitally signed by Xavier Urrutia Date: 2025.01.08 16:10:27 -06'00'

Xavier Urrutia, Interim Vice Chancellor for Economic & Workforce Development

Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT

Year-To-Date Contract (Non-Grant) Summary Report

Status: September 1, 2024 - August 31, 2025

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	Economic and Workforce Development	12	442	1,656
	Total	**12**	442	1,656

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	Economic and Workforce Development	10	2	0	12
	Total	**10**	**2**	**0**	**12**

Source: All data provided by the Economic and Workforce Development Department.

Discussion and Possible Action on Approval of Monthly Grants and Contracts Reports

Presented to the Board acting as Committee of the Whole on January 14, 2025 and now presented to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on January 21, 2025.

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 8 new grants award and 17 continuation grant awards for the period ending November 30, 2024. The year-to-date (YTD) funding is $24,505,720 and allows for 133.55 FTE positions.
2. Restricted Grant Contracts – The Alamo Colleges District had 1 new restricted grant contracts for the same period. YTD funding is $26,765 and it allows for 133 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.

Lisa Mazure, MSA, CPA Date
Associate Vice Chancellor of
Finance and Fiscal Services

Dr. Thomas Cleary Date
Interim Vice Chancellor for Finance and
Administration

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT

FY2024 MONTHLY (MTD) GRANT AWARD ACTIVITY REPORT

October 01, 2024-November 30, 2024

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	219896	District	**U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB)**, Project Title: *"THECB Formula (Perkins Basic)"*.	The Perkins Basic Grant program supports awarded applicants in educating students who enrolling 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 for the Perkins Basic grant Program and its progress in reducing performance gaps for its Special Populations students.	9/1/2024	$0	$0	$2,666,539	31	3.00
2	219901	District	**Public Allies Inc.**, Project Title: *"Public Allies San Antonio"*.	Purpose of this grant is to develop our ability to meet the needs of the community by increasing our opportunity to work with community-based organization. The partnership with the organizations will help develop a cohort of young social service leaders who can facilitate transformational change leading to the improvement of their communities.	9/1/2024	$0	$0	$505,887	31	3.00
	2		**Total Dist.- MTD Single Year Grants**			**$0**	**$0**	**$3,172,426**	**62**	**6.00**
1	211540	San Antonio College	**Texas Workforce Commission**, Project Title: *"Jobs and Education for Texans"*.	This award provides funds to purchase equipment to support new academic programming (e.g. AAS degree and integrated workforce awards in Data Science and Artificial Intelligence (DSA).	8/31/2024	$0	$0	$332,507	250	0.00
	1		**Total SAC-MTD Single Year Grants**			**$0**	**$0**	**$332,507**	**250**	**0.00**
1	212655	St. Philip's College	**U.S. Department of Defense**, Project Title: *"Cyber Workforce Scholarship Program"*.	Program will contribute to our nations' security by developing the human capital of three cyber leader-scholars to serve in the Department of Defense as knowledgeable and highly skilled cybersecurity practitioners. These candidates will not only contribute to the social good, but they will set an example for other students at St. Philip's College as well as those beyond the confines of the college.	6/27/2024	$0	$7,820	$84,085	1	3.00
	1		**Total SPC-MTD Single Year Grants**			**$0**	**$7,820**	**$84,085**	**1**	**3.00**
	4			**Total MTD Single Year Grants**		**$0**	**$7,820**	**$3,589,018**	**313**	**6.00**
				Multi Year Grants						
1	219121	District	**University of Texas at San Antonio,** Project Title: *"Bexar County Fostering Educational Success Pilot Program"*. Year 5 of 5.	To support students with foster or adoption experience.	9/1/2024	$0	$0	$333,829	580	5.00
2	219166	District	**U.S. Department of Education**, Project Title: *"Alamo Colleges District Educational Opportunity Centers Program"*. Year 4 of 5.	The Project will provide counseling and information on college admissions to eligible adults who want to enter or continue a program of postsecondary education. Project will also offer services to improve the financial 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 postsecondary education institutions.	9/1/2024	$0	$17,876	$241,332	850	3.00
	2		**Total Dist.-MTD Multi Year Grants**			**$0**	**$17,876**	**$575,161**	**1,430**	**8.00**
1	211168	San Antonio College	**U.S. Department of Education,** Project Title: *"San Antonio College's (SAC) FY21 Title III, Part F HSI STEM and Articulation Project Bolstering Undergraduate Inquiry, Learning, and Determination (BUILD)"*. Year 4 of 5.	The HSI STEM and Articulation Project BUILD aims to enhance SAC's support for Hispanic and under represented STEM majors, particularly in high-challenge courses like College Algebra and Calculus. The project focuses on improving graduation and transfer rates through embedded tutoring and fostering inclusive classroom environments. By adopting effective teaching methods, BUILD seeks to make STEM education more accessible and beneficial for all students.	10/1/2024	$0	$160,294	$999,994	1,000	4.00
2	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 4 of 4.	Goal is to increase low-income student success by providing access to high quality child care. Project Director of Student Success will provide academic support counseling for CCAMPIS parents at risk for failure. By the end of each fall, spring and summer semesters at least 90% of CCAMPIS parents will have completed all required workshops/volunteer hours.	10/1/2024	$0	$48,729	$404,862	240	4.00

3	211174	San Antonio College	**U.S. Department of Education**, Project Title: *"San Antonio College's Upward Bound Math and Science Program Project at Highlands High School"*. Year 2 of 5.	UBMS provides student services programs for individuals from disadvantage backgrounds, first-generation, low-income individuals, etc. UBMS provides up to four years of additional academic support through summer instruction in math, language arts, composition with the curricula that aligns with state exams.	10/1/2024	$0	$48,556	$309,436	60	2.50
4	211184	San Antonio College	**U.S. Department of Education**, Project Title: *"San Antonio College's Upward Bound Math and Science Program project at Edison High School"*. Year 2 of 5.	UBMS provides student services programs for individuals from disadvantage backgrounds, first-generation, low-income individuals, etc. UBMS provides up to four years of additional academic support through summer instruction in math, language arts, composition, foreign language and lab science with the curricula that aligns with state exams and state readiness standard.	9/1/2024	$0	$24,753	$309,418	56	2.50
5	211541	San Antonio College	**Texas Higher Education Coordinating Board (THECB)**, Project Title: *"The Professional Nursing Shortage Reduction Program (NSRP)"*. Year 1 of 4.	Grantee shall carry out programs that lead to increases in nursing graduates and licensure.	8/1/2024	$0	$0	$246,736	530	2.00
	5		**Total SAC-MTD Multi Year Grants**			**$0**	**$160,294**	**$2,270,446**	**1,530**	**6.00**
1	212098	St. Philip's College	**U.S. Department of Education**, Project Title: *"St. Philip's College Means Parents in School Program"*. Year 3 of 4.	Goal of the project is to provide support for the participation of low-income parents in postsecondary education through the provision of campus based childcare services offered at the on-site nationally accredited SPC Child Development Center. Eligible SPC parent students will receive assistance with child care tuition on a sliding fee scale based on their low-income status and academic performance.	9/20/2022	$0	$0	$281,389	70	2.00
2	212628	St. Philip's College	**U.S. Department of Education**, Project Title: *"Historically Black Colleges and Universities Program (FUTURE Act)"*. Year 4 of 5.	St. Philip's College will utilize its FUTURE Act grant award to implement and operate three activities that will support and strengthen the overall institutions delivery of services to students with (1) Project Administration and Research Development, (2) Campus Renovation & Technology Improvements and (3) Student Services.	10/1/2024	$0	$0	$1,518,275	0	13.00
3	212639	St. Philip's College	**U.S. Department of Education**, Project Title: *"Historically Black Colleges and Universities"*. Year 3 of 5.	St. Philip's College (SPC) will utilize it's Title III award to strengthen and advance its mission and vision to the BEST in the NATION in Student Success and Performance Excellence. With a focus on creating a robust campus culture of Diversity, Equity, and Inclusion (DEI) and the amalgamation of its long-term master plan. (1) Project Administration and Research Development, (2) Centers of Excellence in Mathematics and Science, (3) Capital improvement, (4) Information and Communication Technology, (5) Institute for Teaching Excellence and Staff Development, (6) Student Services, (7) Good Samaritan Veterans Outreach and Transition Center and (8) Cybersecurity Innovations Center.	10/1/2024	$0	$0	$10,832,969	16,990	13.00
	3		**Total SPC-YTD Multi-Year Grants**			**$0**	**$0**	**$12,632,633**	**17,060**	**28.00**
1	213094	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College DHSI: Project Listo"*. Year 5 of 5.	Goals of project Listo (1) Academic Programs- will provide support to facilitate success of students academic goals. (2) Institutional Management-to implement improved academic support, advising, teaching and communication strategies that will increase student engagement and success. (3) Fiscal Stability-to increase revenue by enrolling and retaining students.	10/1/2024	$0	$0	$447,372	500	6.00
2	213102	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Talent Search: South San Antonio and Somerset ISD"*. Year 4 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 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.	10/1/2024	$0	$23,078	$288,470	500	3.00
3	213109	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Upward Bound Math Science Project 2022"*. Year 3 of 5.	Palo Alto College (PAC) Upward Bound Math and Science (UBMS) will provide participants from East Central High School with academic instruction, tutoring and advising, information on financial aid programs, assistance in completing financial aid applications, financial literacy and support for applying for college enrollment. 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 program and enroll in college and graduate with a college degree.	9/1/2024	$0	$21,584	$309,505	60	2.00

4	213110	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Upward Bound 2022"*, Year 3 of 5.	Palo Alto College (PAC) Upward Bound will provide participants from Poteet, Pleasanton, Lytle, and Jourdanton High Schools with academic instruction, tutoring and advising information on financial aid programs and assistance in completing financial aid applications, financial literacy and support for apply 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 program and enroll in college and graduate with a college degree.	9/1/2024	$0	$26,029	$380,719	77	2.00
5	213525	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College DHSI: Project Avance"* . Year 2 of 5.	Activity is to increase STEM student enrollment, Persistence and Success. Under this activity the following components must be met with specific process and outcome objectives (1) Increase Student Support (2) Grow Partnership and (3) Enrich learning.	10/1/2024	$0	$0	$599,212	150	4.00
6	213532	Palo Alto College	**U.S. Department of Health and Human Services (DHHS)**, Project Title: *"Palo Alto Dental Hygiene Access to Care Program: Enhancing dental hygiene education and community health in South San Antonio by integrating advanced sleep health, CBCT scans and oral cancer screening"*. Year 1 of 2.	Project proposal is designed to address critical health disparities through the provision . specialized oral healthcare services that focus on Cone Beam Computed Tomography (CBCT) while testing for Obstructive Sleep Apnea. Goal is to utilize current technology while educating patients and students; provide CBCT scan imaging at a reduced cost to the patient to remove financial barriers; enhance overall health outcomes through the early detection and management of conditions that are a result of obstructive sleep apnea	9/30/2024	$2,399	$18,494	$237,500	90	2.00
	6		**Total PAC-MTD Multi Year Grants**			**$2,399**	**$89,185**	**$2,262,778**	**1,377**	**19.00**
1	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 4 of 5.	Project aims to narrow the STEM achievement gap among NVC's Hispanics, Low-income and other disadvantaged student groups through the implementation of enhanced research based activities and services and equitable academic and support services that will empower underrepresented students with the skills and knowledge to succeed in STEM.	10/1/2024	$0	$164,608	$1,000,000	190	14.00
2	214058	Northwest Vista College	**National Science Foundation thru the University of Texas at San Antonio**, Project Title: *"Geoscience Engagement: Growing Interest at Hispanic Serving Institution by Scaffolding Classroom Intervention to Service Learning Projects"* . Year 3 of 3.	Goal of the project is to broaden participation and enhance retention in the geosciences by testing the effectiveness of an integrated early intervention strategy within the undergraduate degree pipeline.	6/1/2024	$0	$3,370	$24,644	275	0.55
	2		**Total NVC-MTD Multi Year Grants**			**$0**	**$167,978**	**$1,024,644**	**465**	**14.55**
1	215015	Northeast Lakeview College	**U.S. Department of Agriculture thru the University of Texas at San Antonio**, Project Title: *"#Eco-JEDI: Building a City-Wide Collaboration to Facilitate Career Readiness in FAS through Science & Counter-Storytelling"*. Year 3 of 4.	Project seeks to increase recruitment, graduation and career readiness by diminishing barriers and prioritizing diversity and inclusion of UP in science, technology, engineering and mathematics (STEM) through a city wide collaboration of three HSI's. The grant actively increases scientific communication by recruiting faculty to design and implement writing in their courses each year and provides students with robust opportunities and exposure to career readiness sessions and activities.	9/1/2024	$0	$8,025	$56,133	600	18.00
2	215511	Northeast Lakeview College	**U.S . Department of Education**, Project Title: *"Alamo SUCCESS Data Analysis Project (strengthening Understanding, Capacity, Competence, and Excellence in Student Success)"*. Year 1 of 5.	Alamo SUCCESS grant stewardship council composed of representative planning and data analysis professionals from each of the five colleges will oversee the two components of the grant. (1) improving data collection and analysis and (2) providing student services identified as needs by the new and improved capabilities for analysis.	10/1/2024	$0	$0	$550,000	10,000	1.00
3	215512	Northeast Lakeview College	**Texas Higher Education Coordinating Board (THECB)**, Project Title: *"Student Success Acceleration Program (SSAP)"*. Year 1 of 2.	The Nighthawks Student Outreach and Retention (SOAR) project5 will direct the adoption of the Pronto student engagement platform at NLC to create communities of support outside of the classroom. Project is designed to enhance communication between students, faculty and staff in theoretical studies that demonstrate that when students feel connected to their campus community they display higher grades, persistence and lower rates of depression and anxiety.	10/4/2024	$0	$0	$150,000	68	1.00
	3		**Total NLC-MTD Multi Year Grants**			**$0**	**$8,025**	**$756,133**	**10,668**	**20.00**
	21			**Total MTD Multi-Year Grants**		**$2,399**	**$443,358**	**$19,521,795**	**32,530**	**67.55**
	25			**GRAND TOTAL-MTD SINGLE AND MULTI-YEAR GRANTS**		**$2,399**	**$451,178**	**$23,110,813**	**32,843**	**73.55**

ALAMO COLLEGES DISTRICT

FY 2024 YTD Grant Award Summary Report

Includes All Single Year Grants and the Current Year of Multi-Year Grants

September 1, 2024 -November 30, 2024

No.	College	No. of Grants	Match Amounts	Indirect Cost Received	YTD Funding Amount	No. of Students Served	No. of FTEs
1	District Grants	5	$ -	$ 17,876	$ 3,987,049	1,645	14.00
2	San Antonio College	8	$ -	$ 322,668	$ 3,147,564	2,376	29.00
3	St. Philip's College	4	$ -	$ 7,820	$ 12,716,718	17,061	31.00
4	Palo Alto College	8	$ 2,399	$ 131,415	$ 2,823,612	2,017	24.00
5	Northwest Vista College	3	$ -	$ 167,978	$ 1,074,644	1,665	15.55
6	Northeast Lakeview College	3	$ -	$ 8,025	$ 756,133	10,668	20
GRAND TOTAL		**31**	**$ 2,399**	**$ 655,781**	**$ 24,505,720**	**35,432**	**133.55**

ALAMO COLLEGES DISTRICT

FY 2024 Monthly & YTD Grant Award Funding Activity Report with Award Description

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	219890	District	**Texas Workforce Commission**, Project Title: *"Adult Education and Literacy"*.	The Alamo Adult Education (AEL) program provides access and opportunity for adult learner's to participate in AEL activities and career training/Workforce preparation activities leading to a Texas Certificate High School Equivalency, English language acquisition and industry recognized certifications to include stackable certificates and micro credentials aligned to high demand, high wage careers in target occupations in the Alamo workforce area. *Additional Funding in the amount of $239,462.*	9/1/2024	$0	$0	$239,462	153	0.00
2	219896	District	**U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB)**, Project Title: *"THECB Formula (Perkins Basic)"*.	The Perkins Basic Grant program supports awarded applicants in educating students who enrolling 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 for the Perkins Basic grant Program and its progress in reducing performance gaps for its Special Populations students.	9/1/2024	$0	$0	$2,666,539	31	3.00
3	219901	District	**Public Allies Inc.**, Project Title: *"Public Allies San Antonio"*.	Purpose of this grant is to develop our ability to meet the needs of the community by increasing our opportunity to work with community-based organization. The partnership with the organizations will help develop a cohort of young social service leaders who can facilitate transformational change leading to the improvement of their communities.	9/1/2024	$0	$0	$505,887	31	3.00
	3		**Total Dist.- YTD Single Year Grants**			**$0**	**$0**	**$3,411,888**	**215**	**6.00**
1	211540	San Antonio College	**Texas Workforce Commission**, Project Title: *"Jobs and Education for Texans"*.	This award provides funds to purchase equipment to support new academic programming (e.g. AAS degree and integrated workforce awards in Data Science and Artificial Intelligence (DSA).	8/31/2024	$0	$0	$332,507	250	0.00
	1		**Total SAC-YTD Single-Year Grants**			**$0**	**$0**	**$332,507**	**250**	**0.00**
1	212655	St. Philip's College	**U.S. Department of Defense**, Project Title: *"Cyber Workforce Scholarship Program"*.	Program will contribute to our nations' security by developing the human capital of three cyber leader-scholars to serve in the Department of Defense as knowledgeable and highly skilled cybersecurity practitioners. These candidates will not only contribute	6/27/2024	$0	$7,820	$84,085	1	3.00
	1		**Total SPC YTD Single-Year Grants**			**$0**	**$7,820**	**$84,085**	**1.00**	**3.00**
	5			**Total YTD Single Year Grants**		**$0**	**$7,820**	**$3,828,480**	**466**	**9.00**
				Multi-Year Grants						
1	219121	District	**University of Texas at San Antonio**, Project Title: *"Bexar County Fostering Educational Success Pilot Program"*. Year 5 of 5.	To support students with foster or adoption experience.	9/1/2024	$0	$0	$333,829	580	5.00
2	219166	District	**U.S. Department of Education**, Project Title: *"Alamo Colleges District Educational Opportunity Centers Program"*. Year 4 of 5.	The Project will provide counseling and information on college admissions to eligible adults who want to enter or continue a program of postsecondary education. Project will also offer services to improve the financial 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 postsecondary education institutions.	9/1/2024	$0	$17,876	$241,332	850	3.00
	2		**Total Dist.-MTD Multi Year Grants**			**$0**	**$17,876**	**$575,161**	**1,430**	**8.00**

ALAMO COLLEGES DISTRICT

FY 2024 Monthly & YTD Grant Award Funding Activity Report with Award Description

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	211153	San Antonio College	**U.S. Department of Education**, Project Title: *"San Antonio College (SAC)'s Project R.I.S.E. (Ready, Inspired, Successful, Engaged) SSS Program"*. Year 5 of 5.	The program will increase eligible students' chances of success by providing year round tutoring and prescribed tutoring plans, academic and college readiness instruction. Participants will also receive education in financial aid/financial literacy including information on market and economics and higher education financing and repayment as well as peer mentoring.	9/1/2024	$0	$20,168	$272,354	120	7.00
2	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 5 of 5.	The program will increase eligible students' chances of success by providing year round tutoring and prescribed tutoring plans, academic and college readiness instruction. Participants will also receive education in financial aid/financial literacy including information on market and economics and higher education financing and repayment as well as peer mentoring.	9/1/2024	$0	$20,168	$272,257	120	7.00
3	211168	San Antonio College	**U.S. Department of Education,** Project Title: *"San Antonio College's (SAC) FY21 Title III, Part F HSI STEM and Articulation Project Bolstering Undergraduate Inquiry, Learning, and Determination (BUILD)"*. Year 4 of 5.	The HSI STEM and Articulation Project BUILD aims to enhance SAC's support for Hispanic and under represented STEM majors, particularly in high-challenge courses like College Algebra and Calculus. The project focuses on improving graduation and transfer rates through embedded tutoring and fostering inclusive classroom environments. By adopting effective teaching methods, BUILD seeks to make STEM education more accessible and beneficial for all students.	10/1/2024	$0	$160,294	$999,994	1,000	4.00
4	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 4 of 4.	Goal is to increase low-income student success by providing access to high quality child care. Project Director of Student Success will provide academic support counseling for CCAMPIS parents at risk for failure. By the end of each fall, spring and summer semesters at least 90% of CCAMPIS parents will have completed all required workshops/volunteer hours.	10/1/2024	$0	$48,729	$404,862	240	4.00
5	211174	San Antonio College	**U.S. Department of Education**, Project Title: *"San Antonio College's Upward Bound Math and Science Program Project at Highlands High School"*. Year 2 of 5.	UBMS provides student services programs for individuals from disadvantage backgrounds, first-generation, low-income individuals, etc. UBMS provides up to four years of additional academic support through summer instruction in math, language arts, composition with the curricula that aligns with state exams.	10/1/2024	$0	$48,556	$309,436	60	2.50
6	211184	San Antonio College	**U.S. Department of Education**, Project Title: *"San Antonio College's Upward Bound Math and Science Program project at Edison High School"* . Year 2 of 5.	UBMS provides student services programs for individuals from disadvantage backgrounds, first-generation, low-income individuals, etc. UBMS provides up to four years of additional academic support through summer instruction in math, language arts, composition, foreign language and lab science with the curricula that aligns with state exams and state readiness standard.	9/1/2024	$0	$24,753	$309,418	56	2.50
7	211541	San Antonio College	**Texas Higher Education Coordinating Board (THECB)**, Project Title: *"The Professional Nursing Shortage Reduction Program (NSRP)"*. Year 1 of 4.	Grantee shall carry out programs that lead to increases in nursing graduates and licensure.	8/1/2024	$0	$0	$246,736	530	2.00
	7		**Total SAC.-YTD Multi-Year Grants**			**$0**	**$322,668**	**$2,815,057**	**2,126**	**29.00**

ALAMO COLLEGES DISTRICT

FY 2024 Monthly & YTD Grant Award Funding Activity Report with Award Description

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	212098	St. Philip's College	**U.S. Department of Education**, Project Title: *"St. Philip's College Means Parents in School Program"*. Year 3 of 4.	Goal of the project is to provide support for the participation of low-income parents in postsecondary education through the provision of campus based childcare services offered at the on-site nationally accredited SPC Child Development Center. Eligible SPC parent students will receive assistance with child care tuition on a sliding fee scale based on their low-income status and academic performance.	9/20/2022	$0	$0	$281,389	70	2.00
2	212628	St. Philip's College	**U.S. Department of Education**, Project Title: *"Historically Black Colleges and Universities Program (FUTURE Act)"*. Year 4 of 5.	St. Philip's College will utilize its FUTURE Act grant award to implement and operate three activities that will support and strengthen the overall institutions delivery of services to students with (1) Project Administration and Research Development, (2) Campus Renovation & Technology Improvements and (3) Student Services.	10/1/2024	$0	$0	$1,518,275	0	13.00
3	212639	St. Philip's College	**U.S. Department of Education**, Project Title: *"Historically Black Colleges and Universities"*. Year 3 of 5.	St. Philip's College (SPC) will utilize it's Title III award to strengthen and advance its mission and vision to the BEST in the NATION in Student Success and Performance Excellence. With a focus on creating a robust campus culture of Diversity, Equity, and Inclusion (DEI) and the amalgamation of its long-term master plan. (1) Project Administration and Research Development, (2) Centers of Excellence in Mathematics and Science, (3) Capital improvement, (4) Information and Communication Technology, (5) Institute for Teaching Excellence and Staff Development, (6) Student Services, (7) Good Samaritan Veterans Outreach and Transition Center and (8) Cybersecurity Innovations Center.	10/1/2024	$0	$0	$10,832,969	16,990	13.00
	3		**Total SPC-YTD Multi-Year Grants**			**$0**	**$0**	**$12,632,633**	**17,060**	**28.00**
1	213093	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College SSS Project"*. Year 5 of 5.	The Project will provide participants with academic support, tutoring and advising, information on financial aid assistance, university visits and transfer workshops. The project will address competitive preference priorities through the activities and services fostering affordable paths to gaining skills and increasing levels of financial and economic literacy for participants. The SSS Project's intensive support services will significantly improve their persistence, academic performance (good standing) and graduation/transfer to a 4-year college.	9/1/2024	$0	$19,153	$272,364	140	2.00
2	213094	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College DHSI: Project Listo"*. Year 5 of 5.	Goals of project Listo (1) Academic Programs- will provide support to facilitate success of students academic goals. (2) Institutional Management-to implement improved academic support, advising, teaching and communication strategies that will increase student engagement and success. (3) Fiscal Stability-to increase revenue by enrolling and retaining students.	10/1/2024	$0	$0	$447,372	500	6.00
3	213099	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Talent Search: Southwest High School"*. Year 4 of 5.	The TRIO Talent Search: Southwest ISD project will provide participants with academic support in tutoring and advising, information on Financial literacy and completing financial aid applications and support applying to college. Participants will be provided support for their diverse academic and non-cognitive needs to ensure that they persist, succeed and graduate from high school and enroll in college to complete post-secondary education.	9/1/2024	$0	$23,077	$288,470	500	3.00

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
4	213102	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Talent Search: South San Antonio and Somerset ISD"* . Year 4 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 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.	10/1/2024	$0	$23,078	$288,470	500	3.00
5	213109	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Upward Bound Math Science Project 2022"* . Year 3 of 5.	Palo Alto College (PAC) Upward Bound Math and Science (UBMS) will provide participants from East Central High School with academic instruction, tutoring and advising, information on financial aid programs, assistance in completing financial aid applications, financial literacy and support for applying for college enrollment. 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 program and enroll in college and graduate with a college degree.	9/1/2024	$0	$21,584	$309,505	60	2.00
6	213110	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College Upward Bound 2022"*, Year 3 of 5.	Palo Alto College (PAC) Upward Bound will provide participants from Poteet, Pleasanton, Lytle, and Jourdanton High Schools with academic instruction, tutoring and advising information on financial aid programs and assistance in completing financial aid applications, financial literacy and support for apply 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 program and enroll in college and graduate with a college degree.	9/1/2024	$0	$26,029	$380,719	77	2.00
7	213525	Palo Alto College	**U.S. Department of Education**, Project Title: *"Palo Alto College DHSI: Project Avance"* . Year 2 of 5.	Activity is to increase STEM student enrollment, Persistence and Success. Under this activity the following components must be met with specific process and outcome objectives (1) Increase Student Support (2) Grow Partnership and (3) Enrich learning.	10/1/2024	$0	$0	$599,212	150	4.00
8	213532	Palo Alto College	**U.S. Department of Health and Human Services (DHHS)**, Project Title: *"Palo Alto Dental Hygiene Access to Care Program: Enhancing dental hygiene education and community health in South San Antonio by integrating advanced sleep health, CBCT scans and oral cancer screening"*. Year 1 of 2.	Project proposal is designed to address critical health disparities through the provision . specialized oral healthcare services that focus on Cone Beam Computed Tomography (CBCT) while testing for Obstructive Sleep Apnea. Goal is to utilize current technology while educating patients and students; provide CBCT scan imaging at a reduced cost to the patient to remove financial barriers; enhance overall health outcomes through the early detection and management of conditions that are a result of obstructive sleep apnea	9/30/2024	$2,399	$18,494	$237,500	90	2.00
	8		**Total PAC-YTD Multi-Year Grants**			**$2,399**	**$131,415**	**$2,823,612**	**2,017**	**24.00**
1	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 4 of 5.	Project aims to narrow the STEM achievement gap among NVC's Hispanics, Low-income and other disadvantaged student groups through the implementation of enhanced research based activities and services and equitable academic and support services that will empower underrepresented students with the skills and knowledge to succeed in STEM.	10/1/2024	$0	$164,608	$1,000,000	190	14.00

ALAMO COLLEGES DISTRICT

FY 2024 Monthly & YTD Grant Award Funding Activity Report with Award Description

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	214058	Northwest Vista College	**National Science Foundation thru the University of Texas at San Antonio**, Project Title: *"Geoscience Engagement: Growing Interest at Hispanic Serving Institution by Scaffolding Classroom Intervention to Service Learning Projects"*. Year 3 of 3.	Goal of the project is to broaden participation and enhance retention in the geosciences by testing the effectiveness of an integrated early intervention strategy within the undergraduate degree pipeline.	6/1/2024	$0	$3,370	$24,644	275	0.55
3	214059	Northwest Vista College	**Texas Higher Education Coordinating Board (THECB)**, Project Title: *"2023 College Readiness and Success Models"*. Year 2 of 2.	Key action items for grant project are, Implement an intrusive Advising Model for FT1C students in corequisite English and/or Math courses. Implement culturally responsive curriculum and supports for English language. Increase support for new full-time and part-time faculty teaching corequisite courses through sustained professional development.	9/1/2024	$0	$0	$50,000	1,200	1.00
	3		**Total NVC-YTD Multi-Year Grants**			**$0**	**$167,978**	**$1,074,644**	**1,665**	**15.55**
1	215015	Northeast Lakeview College	**U.S. Department of Agriculture thru the University of Texas at San Antonio**, Project Title: *"#Eco-JEDI: Building a City-Wide Collaboration to Facilitate Career Readiness in FAS through Science & Counter-Storytelling"*. Year 3 of 4.	Project seeks to increase recruitment, graduation and career readiness by diminishing barriers and prioritizing diversity and inclusion of UP in science, technology, engineering and mathematics (STEM) through a city wide collaboration of three HSI's. The grant actively increases scientific communication by recruiting faculty to design and implement writing in their courses each year and provides students with robust opportunities and exposure to career readiness sessions and activities.	9/1/2024	$0	$8,025	$56,133	600	18.00
2	215511	Northeast Lakeview College	**U.S . Department of Education**, Project Title: *"Alamo SUCCESS Data Analysis Project (strengthening Understanding, Capacity, Competence, and Excellence in Student Success)"*. Year 1 of 5.	Alamo SUCCESS grant stewardship council composed of representative planning and data analysis professionals from each of the five colleges will oversee the two components of the grant. (1) improving data collection and analysis and (2) providing student services identified as needs by the new and improved capabilities for analysis.	10/1/2024	$0	$0	$550,000	10,000	1.00
3	215512	Northeast Lakeview College	**Texas Higher Education Coordinating Board (THECB)**, Project Title: *"Student Success Acceleration Program (SSAP)"*. Year 1 of 2.	The Nighthawks Student Outreach and Retention (SOAR) project5 will direct the adoption of the Pronto student engagement platform at NLC to create communities of support outside of the classroom. Project is designed to enhance communication between students, faculty and staff in theoretical studies that demonstrate that when students feel connected to their campus community they display higher grades, persistence and lower rates of depression and anxiety.	10/4/2024	$0	$0	$150,000	68	1.00
	3		**Total NLC-MTD Multi Year Grants**			**$0**	**$8,025**	**$756,133**	**10,668**	**20.00**
	26			**Total YTD Multi-Year Grants**		**$2,399**	**$647,961**	**$20,677,240**	**34,966**	**124.55**
	31			**GRAND TOTAL-YTD SINGLE AND MULTI-YEAR GRANTS**		**$2,399**	**$655,781**	**$24,505,720**	**35,432**	**133.55**

ALAMO COLLEGES DISTRICT

FY 2024 Monthly (MTD) Restricted Contract Activity Report

October 01, 2024 - November 30, 2024

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	249042	District	**Alamo Colleges Foundation**, Project Title: "*Toyota Finish-Line Grant*".	Funds are a way to incentivize participation in the Ready to Work program. This is to incentivize post-training and job placement reporting.	10/2/2023	0	0	$26,765	133	0.00
			Total Dist.-MTD Restricted Grants			**$0**	**$0**	**$26,765**	**133**	**0.00**
	1			**GRAND TOTAL-MTD RESTRICTED CONTRACTS**		**$0**	**$0**	**$26,765**	**133**	**-**

ALAMO COLLEGES DISTRICT

FY 2024 YTD Restricted Contract (Non-Grant) Summary Report

September 1, 2024 -November 30, 2024

No.	Contract Recipient	No. of Contracts Executed for the Year	YTD Total Amount of Contracts	No. Students to be Served
1	District Restricted Contracts	1	$26,765	133
2	San Antonio College			
3	St. Philip's College			
4	Palo Alto College			
5	Northwest Vista College			
6	Northeast Lakeview College			
	Total	**1**	**$26,765**	**133**

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		1		
2	San Antonio College				
3	St. Philip's College				
4	Palo Alto College				
5	Northwest Vista College				
6	Northeast Lakeview College				
	Total	**0**	**1**	**0**	**1**

Discussion and Possible Action on Approval of Construction Reports

Presented to the Board acting as Committee of the Whole on January 14, 2025, and now presented to the Board for approval on January 21, 2025.

MINUTE ORDER

"The Alamo Colleges Board of Trustees hereby accepts the construction reports as presented."

PURPOSE

The following financial reports are presented to the Board of Trustees for informational and approval purposes for October 31, 2024 and November 30, 2024.

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

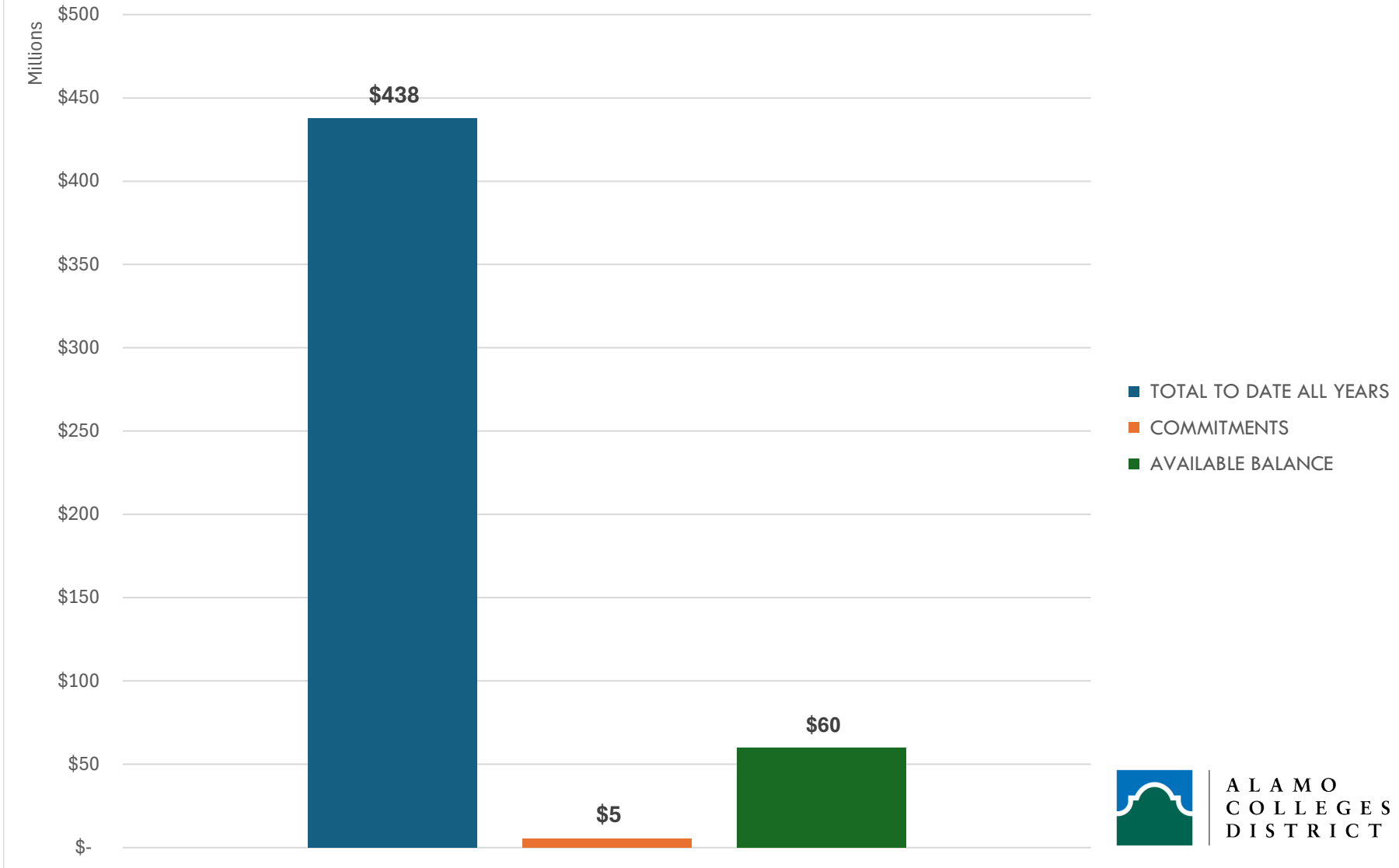
Lisa L. Mazure, MSA, CPA
Associate Vice Chancellor for Finance and Fiscal Services

Dr. Thomas Cleary
Interim Vice Chancellor for Finance and Administration

Dr. Mike Flores, Chancellor

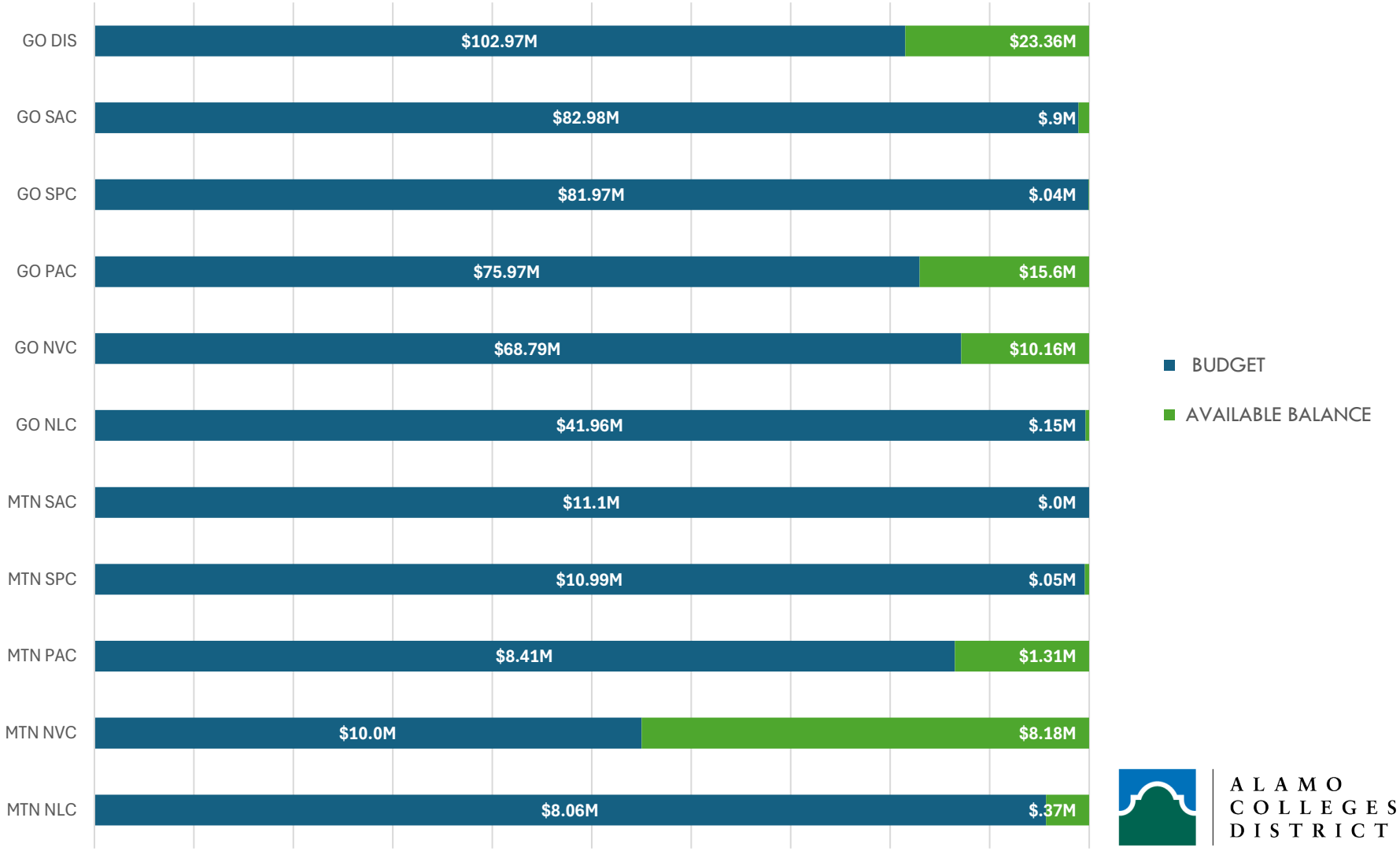
ALAMO COLLEGES DISTRICT

Budget vs Actuals - Overview (GO & MTN)
Inception to October 31, 2024



ALAMO COLLEGES DISTRICT

Budget vs Available Balance
Inception to October 31, 2024



ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM SUMMARY
As of October 31, 2024

FUNDING SOURCES	GO 2017 Limited Tax Bonds	MTN 2020 Maintenance Tax Bonds	GO 2021 Limited Tax Bonds	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	$ 102,967,546	$ 529,904	$ 77,298,251	$ 77,828,155	$ 1,781,732	$ 23,357,659
SAN ANTONIO COLLEGE - 2017 G.O. BOND	$ 82,982,630	$ 632	$ 81,989,192	$ 81,989,824	$ 93,449	$ 899,356
ST. PHILIP'S COLLEGE & SWC - 2017 G.O. BOND	$ 81,970,073	$ -	$ 81,881,671	$ 81,881,671	$ 45,710	$ 42,691
PALO ALTO COLLEGE - 2017 G.O. BOND	$ 75,966,160	$ 22,288	$ 57,779,091	$ 57,801,379	$ 2,563,325	$ 15,601,456
NORTHWEST VISTA COLLEGE - 2017 G.O. BOND	$ 68,790,182	$ 61,568	$ 57,697,209	$ 57,758,777	$ 871,124	$ 10,160,280
NORTHEAST LAKEVIEW COLLEGE - 2017 G.O. BOND	$ 41,958,546	$ 1,071	$ 41,730,980	$ 41,732,051	$ 76,146	$ 150,349
General Obligation Bond Totals	**$ 454,635,136**	**$ 615,463**	**$ 398,376,393**	**$ 398,991,856**	**$ 5,431,488**	**$ 50,211,792**
SAN ANTONIO COLLEGE - 2020 MTN BOND	$ 11,100,000	$ -	$ 11,100,000	$ 11,100,000	$ -	$ -
ST. PHILIP'S COLLEGE & SWC - 2020 MTN BOND	$ 10,991,512	$ -	$ 10,937,817	$ 10,937,817	$ 5,950	$ 47,745
PALO ALTO COLLEGE - 2020 MTN BOND	$ 8,406,930	$ -	$ 7,094,825	$ 7,094,825	$ -	$ 1,312,105
NORTHWEST VISTA COLLEGE - 2020 MTN BOND	$ 10,000,000	$ -	$ 1,818,853	$ 1,818,853	$ -	$ 8,181,147
NORTHEAST LAKEVIEW COLLEGE - 2020 MTN BOND	$ 8,062,595	$ -	$ 7,678,967	$ 7,678,967	$ 16,809	$ 366,818
MTN Bond Totals	**$ 48,561,037**	**$ -**	**$ 38,630,462**	**$ 38,630,462**	**$ 22,759**	**$ 9,907,815**
TOTAL FOR ALL 2017 CIP BONDS	**$ 503,196,173**	**$ 615,463**	**$ 437,006,856**	**$ 437,622,319**	**$ 5,454,247**	**$ 60,119,607**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of October 31, 2024

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	23,990,154	-	-	23,771,346	23,771,346	9,983	208,825
DIS-SETC GO17 - T1	22,977,392	288,748	288,748	19,921,729	20,210,477	178,381	2,588,534
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	(4,128)	140,982	2,827,578	2,968,561	682,232	19,349,207
SWC- Redund Police Dpatch @ SWC - GO17 - T1	2,955,408	-	-	2,955,408	2,955,408	-	(0)
DIS MOKA Prog. MGT. - GO17	44,592	-	-	7,254	7,254	-	37,338.11
TOTAL FOR DISTRICT	**$ 77,967,546**	**$ 284,620**	**$ 429,731**	**$ 54,483,315**	**$ 54,913,046**	**$ 870,595**	**$ 22,183,905**
DIS Instructional Tech GO17 - T1	1,500,000	100,173	100,173	1,128,944	1,229,117	204,242	66,642
DIS Infrastructural & ACOL GO17 T1	12,448,690	(539,341)	-	11,685,075	11,685,075	535,895	227,719
DIS Comm. & Collaboration Tools GO17 T1	4,100,000	-	-	3,997,214	3,997,214	-	102,786
Reporting and Analysis - T3	1,293,220	-	-	672,897	672,897	171,000	449,323
DIS Mobile Tech & Security GO17 - T3	5,658,090	-	-	5,330,805	5,330,805	-	327,285
TOTAL FOR DISTRICT WIDE INFO. TECH.	**$ 25,000,000**	**$ (439,168)**	**$ 100,173**	**$ 22,814,936**	**$ 22,915,109**	**$ 911,137**	**$ 1,173,754**
TOTAL FOR DISTRICT / DISTRICT WIDE	**$ 102,967,546**	**$ (154,548)**	**$ 529,904**	**$ 77,298,251**	**$ 77,828,155**	**$ 1,781,732**	**$ 23,357,659**
SAC-Parking Garage GO17 - T1	18,669,465	-	-	18,554,111	18,554,111	84,198	31,155
SAC-Childcare Bldg GO17 - T1	16,235,684	-	-	16,486,077	16,486,077	-	(250,393)
SAC Law Enforce/ 1st Responder - GO17 - T2	19,992,872	11,203	632	19,839,062	19,839,694	3,624	149,555
SAC Fletcher St Success Ren w/ Main Entry - GO17 - T2	9,798,431	-	-	9,689,076	9,689,076	-	109,355
SAC Physical Plant - GO17 - T3	2,477,282	-	-	2,471,654	2,471,654	5,627	1
SAC Chance Academic Ren - GO17 - T3	147,399	-	-	3,604	3,604	-	143,795
SAC MFA Ren - GO17 - T3	47,808	-	-	47,808	47,808	-	-
SAC NEW SCIENCE BLDG - GO17	15,613,689	-	-	14,897,801	14,897,801	-	715,888
TOTAL FOR SAC	**$ 82,982,630**	**$ 11,203**	**$ 632**	**$ 81,989,192**	**$ 81,989,824**	**$ 93,449**	**$ 899,356**
SPC Culinary Arts Center Exc GO17 -T1	29,999,974	-	-	29,997,330	29,997,330	2,231	413.28
SPC Norris Tech Renovation GO17 - T2	14,882,376	-	-	14,851,838	14,851,838	11,363	19,175
SPC Bowden Renovation GO17 - T3	13,734,575	-	-	13,690,446	13,690,446	27,494	16,636
TOTAL FOR SPC	**$ 58,616,925**	**$ -**	**$ -**	**$ 58,539,614**	**$ 58,539,614**	**$ 41,087**	**$ 36,224**
SPC Welding and Auto Body Fac -GO17 -T2	23,353,148	-	-	23,342,058	23,342,058	4,623	6,467
TOTAL FOR SWC	**$ 23,353,148**	**$ -**	**$ -**	**$ 23,342,058**	**$ 23,342,058**	**$ 4,623**	**$ 6,467**
TOTAL FOR SPC / SWC	**$ 81,970,073**	**$ -**	**$ -**	**$ 81,881,671**	**$ 81,881,671**	**$ 45,710**	**$ 42,691**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of October 31, 2024

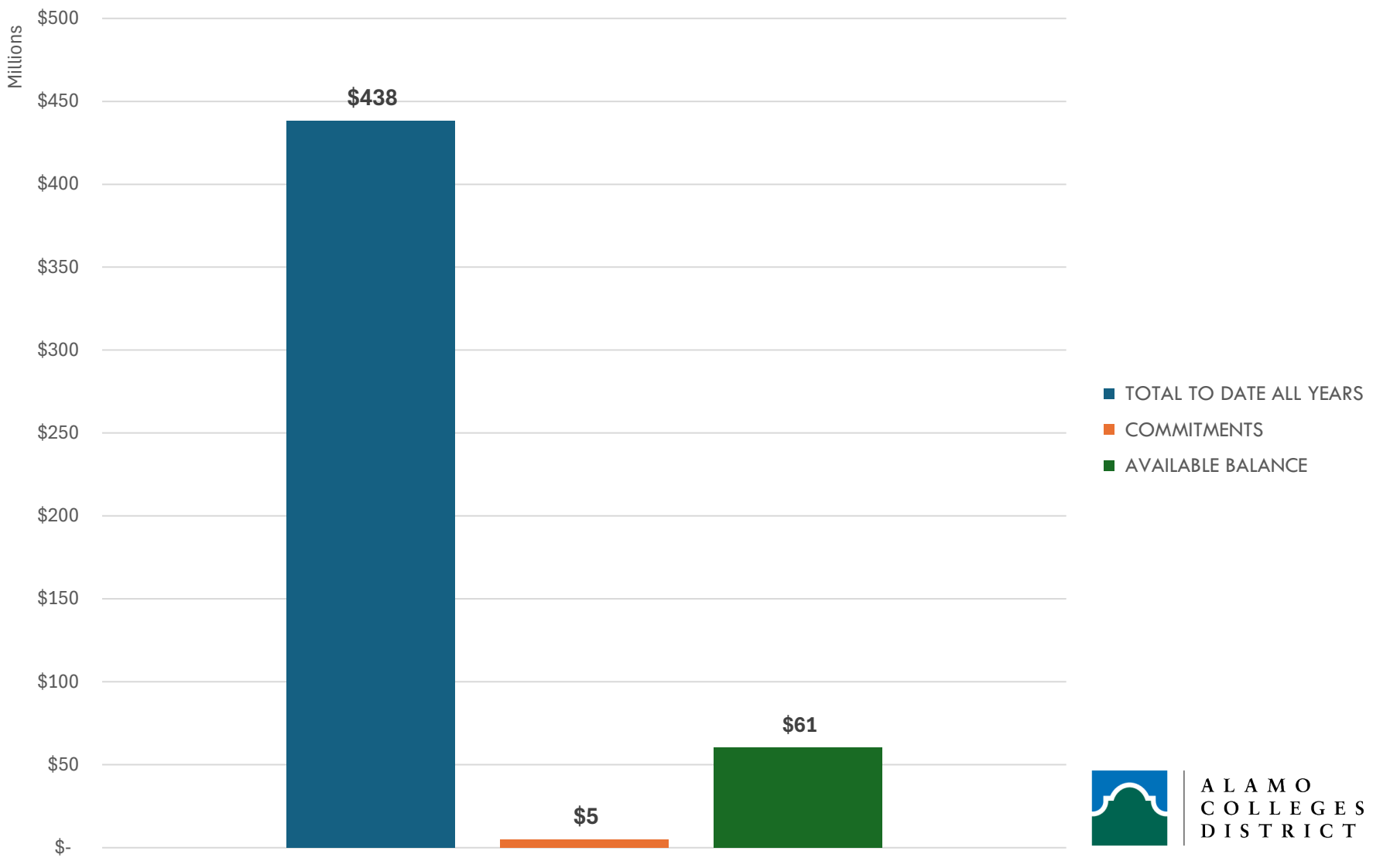
General Obligation Bonds

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	48,477,433	22,288	22,288	47,766,110	47,788,398	121,415	567,620.19
PAC Real Estate Purchase (under district funding) GO17 - T1	6,000,000	-	-	5,118,242	5,118,242	-	881,758.40
PAC Student Engagement & Welcome Ctr GO17 - T2	117,663	-	-	4,780	4,780	-	112,883.50
PAC Natatorium and Gym Ren GO17 - T2	17,784,258	(105,365)	-	1,283,098	1,283,098	2,441,910	14,059,250.28
PAC Physical Plant GO17 - T3	3,586,806	-	-	3,606,862	3,606,862	-	(20,056.21)
TOTAL FOR PAC	**$ 75,966,160**	**$ (83,077)**	**$ 22,288**	**$ 57,779,091**	**$ 57,801,379**	**$ 2,563,325**	**$ 15,601,456**
NVC Parking Garage GO17 - T1	9,756,145	-	-	9,472,467	9,472,467	207,120	76,558
NVC Welcome Ctr. GO17 - T1	17,873,204	-	-	15,711,143	15,711,143	55,434	2,106,627
NVC Cultural Prog Ctr Excellen GO17 - T2	4,671,863	(62,325)	61,568	1,241,135	1,302,704	370,333	2,998,826
NVC STEM GO17 - T3	33,690,182	(6,000)	-	28,554,034	28,554,034	157,879	4,978,269
NVC Physical Plant GO17 - T3	2,798,788	-	-	2,718,430	2,718,430	80,358	(0)
TOTAL FOR NVC	**$ 68,790,182**	**$ (68,325)**	**$ 61,568**	**$ 57,697,209**	**$ 57,758,777**	**$ 871,124**	**$ 10,160,280**
NLC Tech Ctr Excellence/Science Building GO17 - T2	41,958,546	(112,012)	1,071	41,730,980	41,732,051	76,146	150,349
TOTAL FOR NLC	**$ 41,958,546**	**$ (112,012)**	**$ 1,071**	**$ 41,730,980**	**$ 41,732,051**	**$ 76,146**	**$ 150,349**
TOTAL 2017 G.O. BONDS	**$ 454,635,136**	**$ (406,759)**	**$ 615,463**	**$ 398,376,393**	**$ 398,991,856**	**$ 5,431,488**	**$ 50,211,792**

ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT
As of October 31, 2024

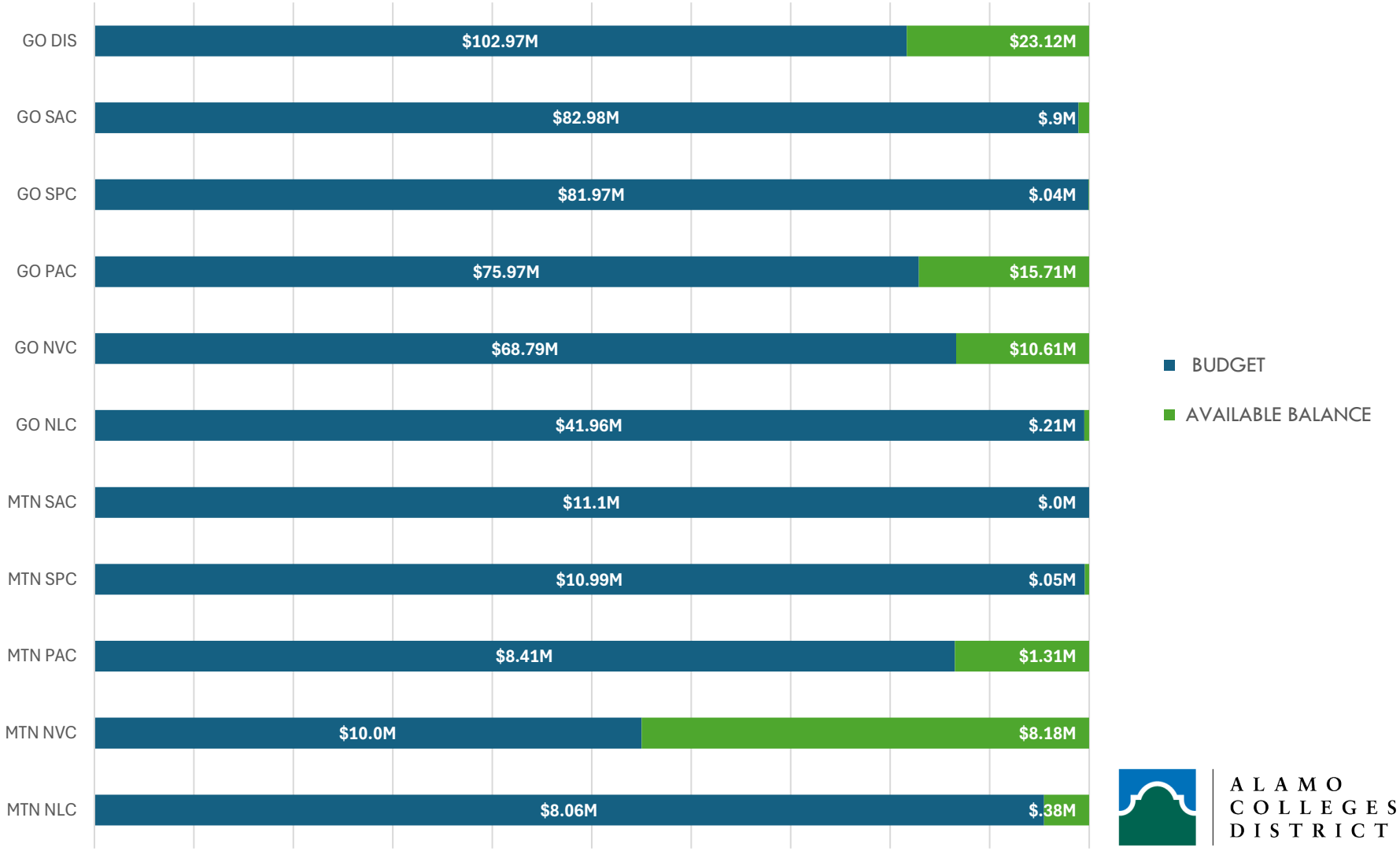
Maintenance Tax Notes							
PROJECT TITLE	**Adjusted Budget**	**Current Month Expenses**	**Current Yr Expenses**	**Prior Yrs Expenses**	**Total to Date All Yrs Expenses**	**Commitments**	**Available Balance**
SAC FLETCH ST SCSS MTN20	11,100,000	-	-	11,100,000	11,100,000	-	-
TOTAL FOR SAC	**$ 11,100,000**	**$ -**	**$ -**	**$ 11,100,000**	**$ 11,100,000**	**$ -**	**$ -**
SPC THCA Culinary-MTN20	2,173,235	(5,139)	-	2,135,269	2,135,269	237	37,729
SPC NORRIS TECH MTN20	8,453,992	-	-	8,448,279	8,448,279	5,713	0
SPC WELD & AUTO MTN20	354,285	-	-	354,269	354,269	-	16
SPC UNALLOCATED MTN20	10,000	-	-	-	-	-	10,000
TOTAL FOR SPC / SWC	**$ 10,991,512**	**$ (5,139)**	**$ -**	**$ 10,937,817**	**$ 10,937,817**	**$ 5,950**	**$ 47,745**
PAC NATA & GYM IMP - MTN20	8,406,930	-	-	7,094,825	7,094,825	-	1,312,105
TOTAL FOR PAC	**$ 8,406,930**	**$ -**	**$ -**	**$ 7,094,825**	**$ 7,094,825**	**$ -**	**$ 1,312,105**
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	5,643,897	-	-	5,424,101	5,424,101	10,908	208,888
NLC UNALLOCATED - MTN20	458	-	-	-	-	-	458
NLC ACA BLDG I ELEV - MTN20	1,274,314	-	-	1,260,941	1,260,941	5,902	7,472
NLC NLIB Elev & L Ren - MTN20	143,926	-	-	143,926	143,926	-	0
NLC STU COM MOIST BAR - MTN20	1,000,000	-	-	850,000	850,000	-	150,000
TOTAL FOR NLC	**$ 8,062,595**	**$ -**	**$ -**	**$ 7,678,967**	**$ 7,678,967**	**$ 16,809**	**$ 366,818**
TOTAL 2020 MTN BONDS	**$ 48,561,037**	**$ (5,139)**	**$ -**	**$ 38,630,462**	**$ 38,630,462**	**$ 22,759**	**$ 9,907,815**
TOTAL 2017 CIP G.O. & MTN BONDS	**$ 503,196,173**	**$ (411,899)**	**$ 615,463**	**$ 437,006,856**	**$ 437,622,319**	**$ 5,454,247**	**$ 60,119,607**

Budget vs Actuals - Overview (GO & MTN)
Inception to November 30, 2024



ALAMO COLLEGES DISTRICT

Budget vs Available Balance
Inception to November 30, 2024



ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM SUMMARY
As of November 30, 2024

FUNDING SOURCES	GO 2017 Limited Tax Bonds	MTN 2020 Maintenance Tax Bonds	GO 2021 Limited Tax Bonds	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	$ 102,967,546	$ 705,146	$ 77,298,251	$ 78,003,397	$ 1,844,341	$ 23,119,808
SAN ANTONIO COLLEGE - 2017 G.O. BOND	$ 82,982,630	$ 632	$ 81,989,192	$ 81,989,824	$ 93,449	$ 899,356
ST. PHILIP'S COLLEGE & SWC - 2017 G.O. BOND	$ 81,970,073	$ -	$ 81,881,671	$ 81,881,671	$ 45,710	$ 42,691
PALO ALTO COLLEGE - 2017 G.O. BOND	$ 75,966,160	$ 394,192	$ 57,779,091	$ 58,173,283	$ 2,083,476	$ 15,709,401
NORTHWEST VISTA COLLEGE - 2017 G.O. BOND	$ 68,790,182	$ (131,656)	$ 57,697,209	$ 57,565,553	$ 613,062	$ 10,611,567
NORTHEAST LAKEVIEW COLLEGE - 2017 G.O. BOND	$ 41,958,546	$ 1,071	$ 41,730,980	$ 41,732,051	$ 15,996	$ 210,499
General Obligation Bond Totals	**$ 454,635,136**	**$ 969,385**	**$ 398,376,393**	**$ 399,345,779**	**$ 4,696,035**	**$ 50,593,322**
SAN ANTONIO COLLEGE - 2020 MTN BOND	$ 11,100,000	$ -	$ 11,100,000	$ 11,100,000	$ -	$ -
ST. PHILIP'S COLLEGE & SWC - 2020 MTN BOND	$ 10,991,512	$ -	$ 10,937,817	$ 10,937,817	$ 5,950	$ 47,745
PALO ALTO COLLEGE - 2020 MTN BOND	$ 8,406,930	$ -	$ 7,094,825	$ 7,094,825	$ -	$ 1,312,105
NORTHWEST VISTA COLLEGE - 2020 MTN BOND	$ 10,000,000	$ -	$ 1,818,853	$ 1,818,853	$ -	$ 8,181,147
NORTHEAST LAKEVIEW COLLEGE - 2020 MTN BOND	$ 8,062,595	$ -	$ 7,678,967	$ 7,678,967	$ -	$ 383,628
MTN Bond Totals	**$ 48,561,037**	**$ -**	**$ 38,630,462**	**$ 38,630,462**	**$ 5,950**	**$ 9,924,624**
TOTAL FOR ALL 2017 CIP BONDS	**$ 503,196,173**	**$ 969,385**	**$ 437,006,856**	**$ 437,976,241**	**$ 4,701,985**	**$ 60,517,947**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of November 30, 2024

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	23,990,154	-	-	23,771,346	23,771,346	9,983	208,825
DIS-SETC GO17 - T1	22,977,392	4,170	292,918	19,921,729	20,214,647	356,752	2,405,993
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	7,588	148,570	2,827,578	2,976,149	674,644	19,349,207
SWC- Redund Police Dpatch @ SWC - GO17 - T1	2,955,408	-	-	2,955,408	2,955,408	-	(0)
DIS MOKA Prog. MGT. - GO17	44,592	-	-	7,254	7,254	-	37,338.11
TOTAL FOR DISTRICT	**$ 77,967,546**	**$ 11,758**	**$ 441,488**	**$ 54,483,315**	**$ 54,924,804**	**$ 1,041,379**	**$ 22,001,364**
DIS Instructional Tech GO17 - T1	1,500,000	163,485	263,658	1,128,944	1,392,601	147,866	(40,467)
DIS Infrastructural & ACOL GO17 T1	12,448,690	-	-	11,685,075	11,685,075	484,096	279,518
DIS Comm. & Collaboration Tools GO17 T1	4,100,000	-	-	3,997,214	3,997,214	-	102,786
Reporting and Analysis - T3	1,293,220	-	-	672,897	672,897	171,000	449,323
DIS Mobile Tech & Security GO17 - T3	5,658,090	-	-	5,330,805	5,330,805	-	327,285
TOTAL FOR DISTRICT WIDE INFO. TECH.	**$ 25,000,000**	**$ 163,485**	**$ 263,658**	**$ 22,814,936**	**$ 23,078,594**	**$ 802,962**	**$ 1,118,444**
TOTAL FOR DISTRICT / DISTRICT WIDE	**$ 102,967,546**	**$ 175,242**	**$ 705,146**	**$ 77,298,251**	**$ 78,003,397**	**$ 1,844,341**	**$ 23,119,808**
SAC-Parking Garage GO17 - T1	18,669,465	-	-	18,554,111	18,554,111	84,198	31,155
SAC-Childcare Bldg GO17 - T1	16,235,684	-	-	16,486,077	16,486,077	-	(250,393)
SAC Law Enforce/ 1st Responder - GO17 - T2	19,992,872	-	632	19,839,062	19,839,694	3,624	149,555
SAC Fletcher St Success Ren w/ Main Entry - GO17 - T2	9,798,431	-	-	9,689,076	9,689,076	-	109,355
SAC Physical Plant - GO17 - T3	2,477,282	-	-	2,471,654	2,471,654	5,627	1
SAC Chance Academic Ren - GO17 - T3	147,399	-	-	3,604	3,604	-	143,795
SAC MFA Ren - GO17 - T3	47,808	-	-	47,808	47,808	-	-
SAC NEW SCIENCE BLDG - GO17	15,613,689	-	-	14,897,801	14,897,801	-	715,888
TOTAL FOR SAC	**$ 82,982,630**	**$ -**	**$ 632**	**$ 81,989,192**	**$ 81,989,824**	**$ 93,449**	**$ 899,356**
SPC Culinary Arts Center Exc GO17 -T1	29,999,974	-	-	29,997,330	29,997,330	2,231	413.28
SPC Norris Tech Renovation GO17 - T2	14,882,376	-	-	14,851,838	14,851,838	11,363	19,175
SPC Bowden Renovation GO17 - T3	13,734,575	-	-	13,690,446	13,690,446	27,494	16,636
TOTAL FOR SPC	**$ 58,616,925**	**$ -**	**$ -**	**$ 58,539,614**	**$ 58,539,614**	**$ 41,087**	**$ 36,224**
SPC Welding and Auto Body Fac -GO17 -T2	23,353,148	-	-	23,342,058	23,342,058	4,623	6,467
TOTAL FOR SWC	**$ 23,353,148**	**$ -**	**$ -**	**$ 23,342,058**	**$ 23,342,058**	**$ 4,623**	**$ 6,467**
TOTAL FOR SPC / SWC	**$ 81,970,073**	**$ -**	**$ -**	**$ 81,881,671**	**$ 81,881,671**	**$ 45,710**	**$ 42,691**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of November 30, 2024

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	48,477,433	-	22,288	47,766,110	47,788,398	54,942	634,093.73
PAC Real Estate Purchase (under district funding) GO17 - T1	6,000,000	-	-	5,118,242	5,118,242	-	881,758.40
PAC Student Engagement & Welcome Ctr GO17 - T2	117,663	-	-	4,780	4,780	-	112,883.50
PAC Natatorium and Gym Ren GO17 - T2	17,784,258	371,905	371,905	1,283,098	1,655,003	2,028,534	14,100,721.28
PAC Physical Plant GO17 - T3	3,586,806	-	-	3,606,862	3,606,862	-	(20,056.21)
TOTAL FOR PAC	**$ 75,966,160**	**$ 371,905**	**$ 394,192**	**$ 57,779,091**	**$ 58,173,283**	**$ 2,083,476**	**$ 15,709,401**
NVC Parking Garage GO17 - T1	9,756,145	-	-	9,472,467	9,472,467	-	283,678
NVC Welcome Ctr. GO17 - T1	17,873,204	-	-	15,711,143	15,711,143	-	2,162,061
NVC Cultural Prog Ctr Excellen GO17 - T2	4,671,863	(193,224)	(131,656)	1,241,135	1,109,479	455,183	3,107,201
NVC STEM GO17 - T3	33,690,182	-	-	28,554,034	28,554,034	157,879	4,978,269
NVC Physical Plant GO17 - T3	2,798,788	-	-	2,718,430	2,718,430	-	80,358
TOTAL FOR NVC	**$ 68,790,182**	**$ (193,224)**	**$ (131,656)**	**$ 57,697,209**	**$ 57,565,553**	**$ 613,062**	**$ 10,611,567**
NLC Tech Ctr Excellence/Science Building GO17 - T2	41,958,546	-	1,071	41,730,980	41,732,051	15,996	210,499
TOTAL FOR NLC	**$ 41,958,546**	**$ -**	**$ 1,071**	**$ 41,730,980**	**$ 41,732,051**	**$ 15,996**	**$ 210,499**
TOTAL 2017 G.O. BONDS	**$ 454,635,136**	**$ 353,922**	**$ 969,385**	**$ 398,376,393**	**$ 399,345,779**	**$ 4,696,035**	**$ 50,593,322**

ALAMO COLLEGES DISTRICT

2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT

As of November 30, 2024

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	2,173,235	-	-	2,135,269	2,135,269	237	37,729
SPC NORRIS TECH MTN20	8,453,992	-	-	8,448,279	8,448,279	5,713	0
SPC WELD & AUTO MTN20	354,285	-	-	354,269	354,269	-	16
SPC UNALLOCATED MTN20	10,000	-	-	-	-	-	10,000
TOTAL FOR SPC / SWC	**$ 10,991,512**	**$ -**	**$ -**	**$ 10,937,817**	**$ 10,937,817**	**$ 5,950**	**$ 47,745**
PAC NATA & GYM IMP - MTN20	8,406,930	-	-	7,094,825	7,094,825	-	1,312,105
TOTAL FOR PAC	**$ 8,406,930**	**$ -**	**$ -**	**$ 7,094,825**	**$ 7,094,825**	**$ -**	**$ 1,312,105**
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	5,643,897	-	-	5,424,101	5,424,101	-	219,796
NLC UNALLOCATED - MTN20	458	-	-	-	-	-	458
NLC ACA BLDG I ELEV - MTN20	1,274,314	-	-	1,260,941	1,260,941	-	13,373
NLC NLIB Elev & L Ren - MTN20	143,926	-	-	143,926	143,926	-	0
NLC STU COM MOIST BAR - MTN20	1,000,000	-	-	850,000	850,000	-	150,000
TOTAL FOR NLC	**$ 8,062,595**	**$ -**	**$ -**	**$ 7,678,967**	**$ 7,678,967**	**$ -**	**$ 383,628**
TOTAL 2020 MTN BONDS	**$ 48,561,037**	**$ -**	**$ -**	**$ 38,630,462**	**$ 38,630,462**	**$ 5,950**	**$ 9,924,624**
TOTAL 2017 CIP G.O. & MTN BONDS	**$ 503,196,173**	**$ 353,922**	**$ 969,385**	**$ 437,006,856**	**$ 437,976,241**	**$ 4,701,985**	**$ 60,517,947**

Discussion and Possible Action on Approval of Financial Reports

Presented to the Board acting as Committee of the Whole on January 14, 2025 and now presented to the Board for approval on January 21, 2025.

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 November 30, 2024.

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

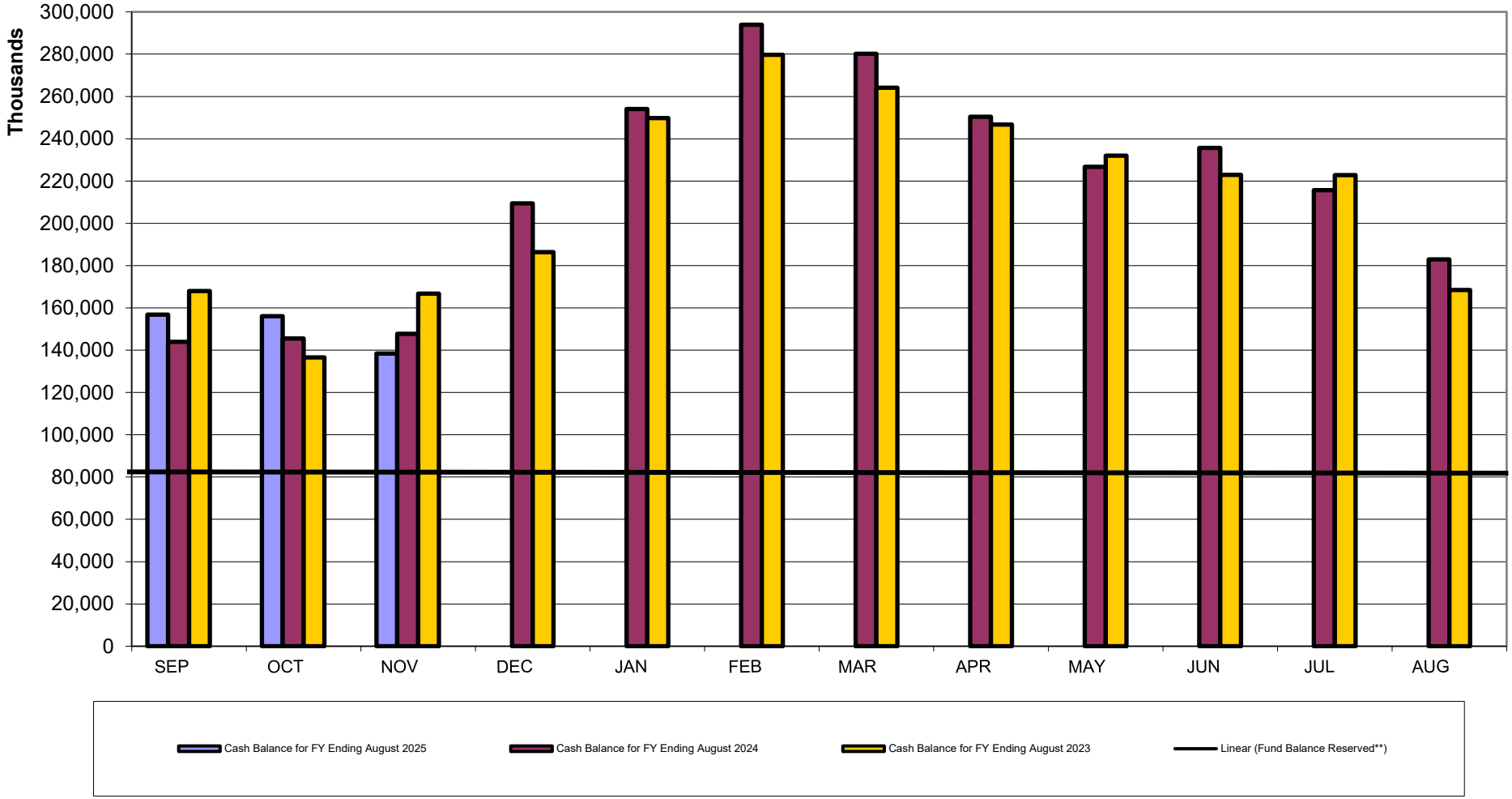
Lisa L. Mazure, MSA, CPA
Associate Vice Chancellor for Finance and Fiscal Services

Dr. Thomas Cleary
Interim Vice Chancellor for Finance and Administration

Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT

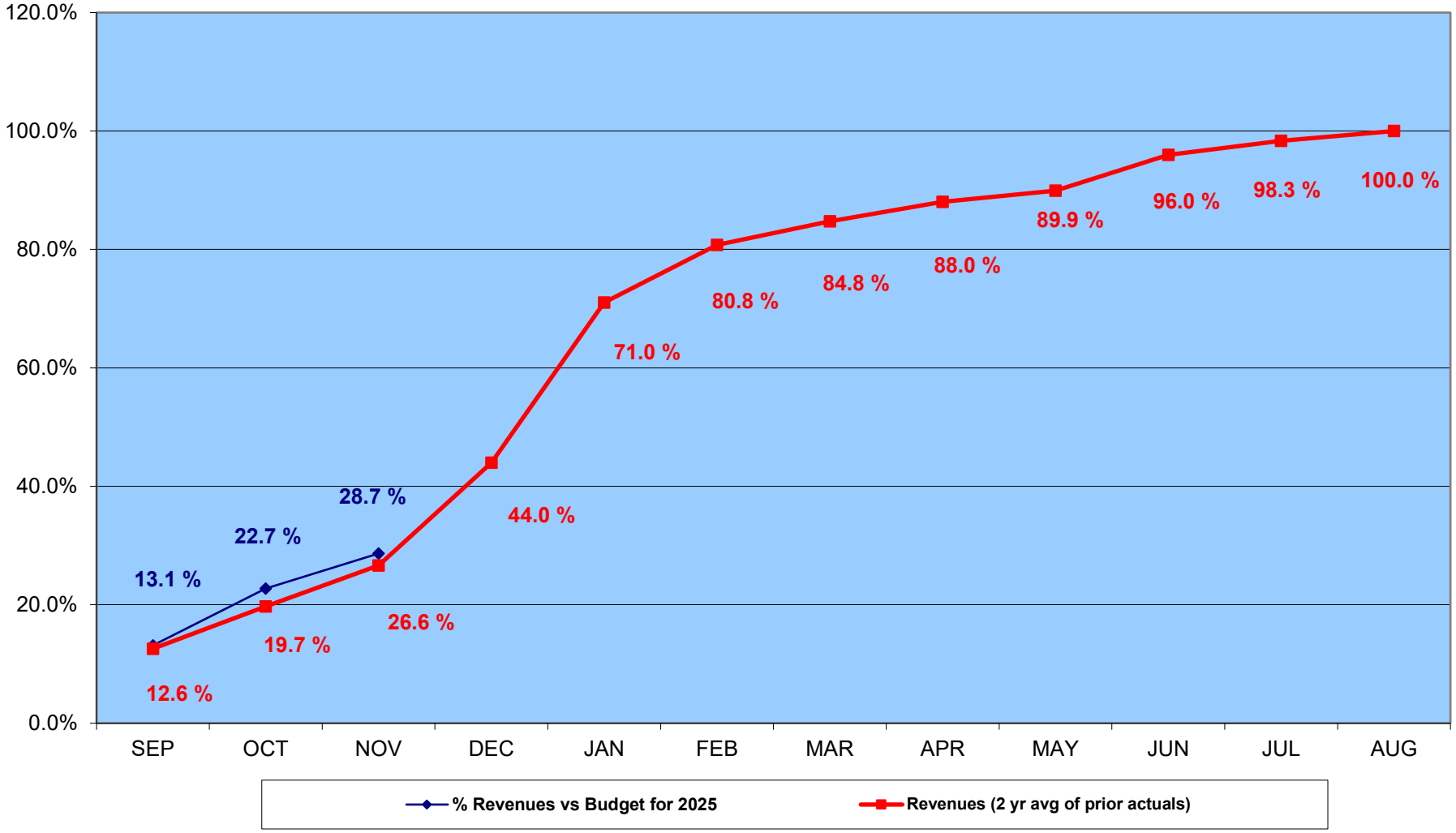
Alamo Colleges District
Current Operating Fund Cash Analysis
(For Fiscal Years Ending August 2025, 2024 and 2023)
Through November 2024



*Includes Cash and Investments.
Chart excludes cash balances for capital construction and debt service.
August includes Fall Tuition collections.

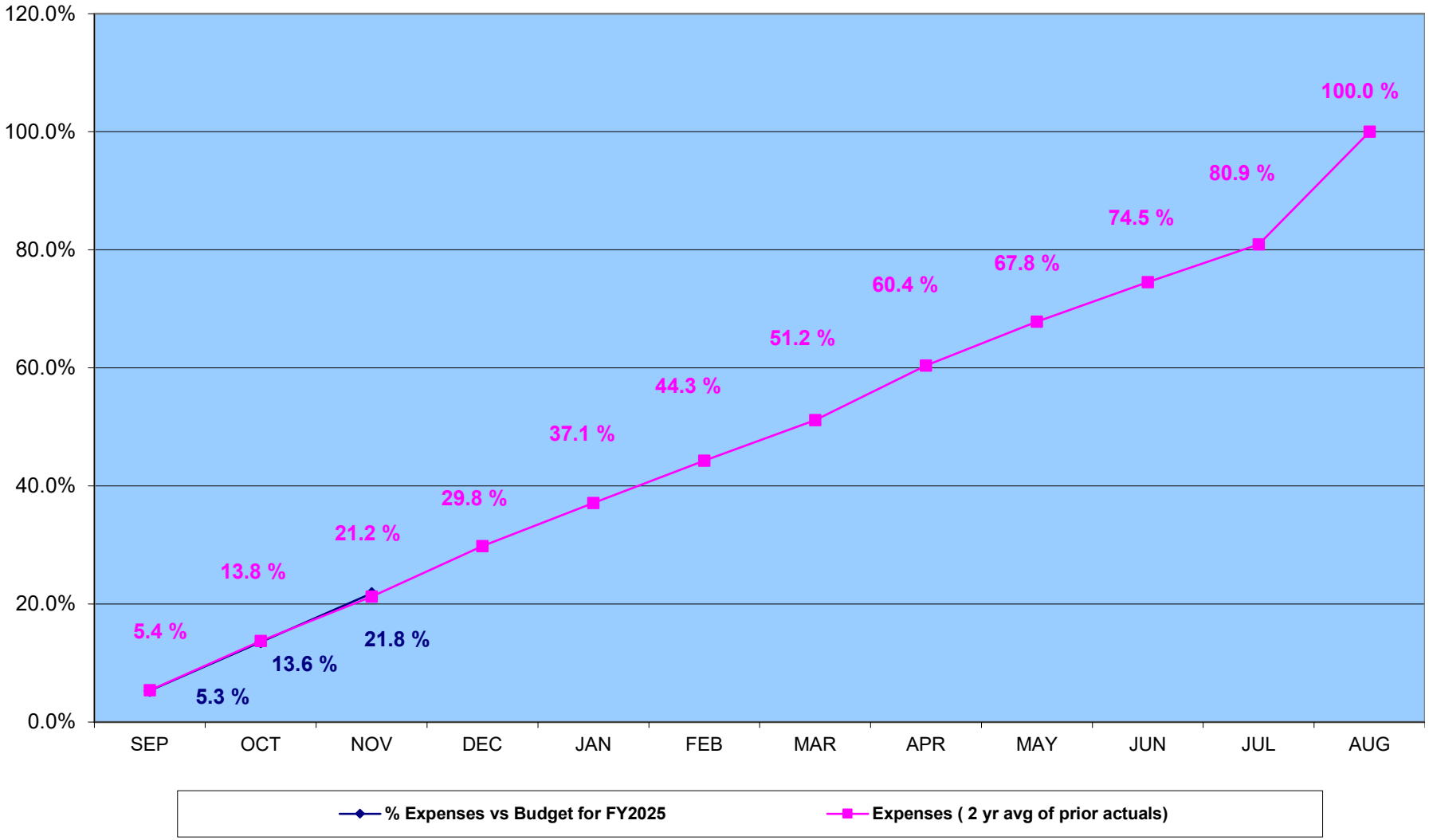
**Fund Balance Reserved excludes encumbrances and operating commitments.

Alamo Colleges District
Unrestricted Operating Actual Revenues as % of Adjusted Budgeted Revenues
Compared to Average of Two Prior Years Actual Revenues



Alamo Colleges District

Unrestricted Operating Actual Expenses and Transfers as % of Adjusted Budgeted Expenses and Transfers Compared to Average of Two Prior Years Actual Expenses and Transfers



ALAMO COLLEGES DISTRICT

FY 2024 - 2025 ALL FUNDS ACTUALS VS BUDGET REPORT

NOVEMBER 2024 YEAR-TO-DATE

	Adjusted Budget 2024 - 2025 **(A)** (as of November 2024)		YTD Actual 11/30/2024		% of Budget (3rd month / 25.0 % of Year) Unrestricted		Restricted	
	Unrestricted	Restricted	Unrestricted	Restricted	11/30/24	11/30/23	11/30/24	11/30/23
REVENUES								
Instruction and General	521,975,199	40,584,608	147,023,424	2,369,040	28.2%	28.6%	5.8%	23.5%
Public Service	340,500	-	329,998		96.9%	16.1%		
Scholarships and Fellowships	-	94,751,553		15,271,339			16.1%	18.4%
Auxiliary Enterprises	3,434,172	-	1,997,846		58.2%	51.7%		
Student Activity Fee	2,814,345	-	2,141,077		76.1%	75.9%		
Subtotal Current Funds	528,564,216	135,336,161	151,492,345	17,640,379	28.7%	29.0%	13.0%	20.0%
Capital Outlay	-	10,322,153		611,347			5.9%	10.4%
Renewals & Replacements	-							
Building	-	34,072,959		2,102,014			6.2%	6.9%
Furniture & Equipment	-	-						
Debt Services	-	102,929,829		11,735,360			11.4%	11.3%
Subtotal Plant Funds	-	147,324,941	-	14,448,721		0.0%	9.8%	10.3%
TOTAL REVENUES	**528,564,216**	**282,661,102**	**151,492,345**	**32,089,100**	**28.7%**	**29.0%**	**11.4%**	**15.1%**
BEGINNING FUND BALANCES (B)								
Instruction and General	109,955,079	2,182,661	109,955,079	2,182,661				
Public Service	(1,180,232)	-	(1,180,232)	-				
Scholarships and Fellowships	-	8,952,401	-	8,952,401				
Auxiliary Enterprises	5,612,715	-	5,612,715	-				
Student Activity Fee	2,387,593	-	2,387,593	-				
Subtotal Current Funds	116,775,155	11,135,062	116,775,155	11,135,062				
Capital Outlay	-	50,363,368		50,363,368				
Renewals & Replacements	-	-		-				
Building	-	303,094,388		303,094,388				
Furniture & Equipment	-	20,473,776		20,473,776				
Debt Services	-	14,883,009		14,883,009				
Subtotal Plant Funds	-	388,814,541	-	388,814,541				
TOTAL BEGINNING FUND BALANCES	**116,775,155**	**399,949,603**	**116,775,155**	**399,949,603**				
TOTAL AVAILABLE (Revenues + Beg. Fund Balance)								
Instruction and General	631,930,278	42,767,269	256,978,503	4,551,701				
Public Service	(839,732)	-	(850,234)	-				
Scholarships and Fellowships	-	103,703,954	-	24,223,740				
Auxiliary Enterprises	9,046,887	-	7,610,561	-				
Student Activity Fee	5,201,938	-	4,528,670	-				
Subtotal Current Funds	645,339,371	146,471,223	268,267,500	28,775,441				
Capital Outlay	-	60,685,521	-	50,974,715				
Renewals & Replacements	-	-	-	-				
Building	-	337,167,347	-	305,196,402				
Furniture & Equipment	-	20,473,776	-	20,473,776				
Debt Services	-	117,812,838	-	26,618,369				
Subtotal Plant Funds	-	536,139,482	-	403,263,262				
TOTAL AVAILABLE	**645,339,371**	**682,610,705**	**268,267,500**	**432,038,703**				

(A) Includes no budget amendments.

(B) Beginning fund balance are unaudited ending FY23-24 fund balances. The fund balances include Board mandated 15% operating reserve, grants, construction, scholarships, & gifts funds.

ALAMO COLLEGES DISTRICT

FY 2024 - 2025 ALL FUNDS ACTUALS VS BUDGET REPORT

NOVEMBER 2024 YEAR-TO-DATE

	Adjusted Budget 2024 - 2025 (A) (as of November 2024)		YTD Actual 11/30/2024		% of Budget (3rd month / 25.0 % of Year) Unrestricted		Restricted	
	Unrestricted	Restricted	Unrestricted	Restricted	11/30/24	11/30/23	11/30/24	11/30/23
EXPENDITURES								
Instruction and Genera	488,254,170	40,584,608	108,465,754	5,831,391	22.2%	19.6%	14.4%	22.0%
Public Service	2,301,722	-	383,162		16.6%	20.4%		
Scholarships and Fellowships	-	100,924,051		17,671,534			17.5%	17.2%
Auxiliary Enterprises	1,533,309	-	235,705		15.4%	10.6%		
Student Activity Fee	3,148,390	-	691,910		22.0%	22.3%		
Subtotal Current Funds	495,237,591	141,508,659	109,776,531	23,502,925	22.2%	19.5%	16.6%	18.7%
Capital Outlay	-	30,104,793		2,370,399			7.9%	5.5%
Renewals & Replacements	-	-						
Building	-	193,696,009		10,473,879			5.4%	-0.5%
Furniture & Equipment	-	5,068,468		54,300				
Debt Services	-	111,213,416		3,444,729			3.1%	5.4%
Subtotal Plant Funds	-	340,082,686	-	16,343,307			4.8%	2.6%
TOTAL EXPENDITURES	**495,237,591**	**481,591,345**	**109,776,531**	**39,846,232**	**22.2%**	**19.5%**	**8.3%**	**7.2%**
TRANSFERS (IN) OUT								
Instruction and General			5,509,123					
Public Service								
Scholarships and Fellowships	6,625,494	(6,625,494)		-				
Auxiliary Enterprises	-	-						
Student Activity Fee	-	-						
Subtotal Current Funds	6,625,494	(6,625,494)	5,509,123	-				
Capital Outlay	1,257,452	(1,257,452)		-				
Renewals & Replacements	-	-						
Building	51,000	(51,000)		-				
Furniture & Equipment	18,992,679	(18,992,679)		-				
Debt Services	6,400,000	(6,400,000)		(5,509,123)				
Subtotal Plant Funds	26,701,131	(26,701,131)	-	(5,509,123)				
NET TRANSFERS	**33,326,625**	**(33,326,625)**	**5,509,123**	**(5,509,123)**				
TOTAL EXPENSE & TRANSFERS	**528,564,216**	**448,264,720**	**115,285,654**	**34,337,109**	**21.8%**	**20.4%**	**7.7%**	**5.3%**
ENDING FUND BALANCES								
Instruction and General	143,676,108	2,182,661	143,003,625	(1,279,690)				
Public Service	(3,141,454)	-	(1,233,396)	-				
Scholarships and Fellowships	(6,625,494)	9,405,397	-	6,552,206				
Auxiliary Enterprises	7,513,578	-	7,374,856	-				
Student Activity Fee	2,053,548	-	3,836,761	-				
Subtotal Current Funds	143,476,286	11,588,058	152,981,846	5,272,516				
Capital Outlay	(1,257,452)	31,838,180	-	48,604,316				
Renewals & Replacements	-	-	-	-				
Building	(51,000)	143,522,338	-	294,722,523				
Furniture & Equipment	(18,992,679)	34,397,987	-	20,419,476				
Debt Services	(6,400,000)	12,999,422	-	28,682,763				
Subtotal Plant Funds	(26,701,131)	222,757,927	-	392,429,078				
TOTAL ENDING FUND BALANCES	**116,775,155**	**234,345,985**	**152,981,846**	**397,701,594**				
TOTAL EXP, TRF & BALANCES	**645,339,371**	**682,610,705**	**268,267,500**	**432,038,703**				

(A) Includes no budget amendments.

(1) Revenue Variance:

For the three-month period ended November 30, 2024, operating revenue increased by 3.3%, or $4.8 million, to $151.5 million, compared to $146.7 million for the same period in the prior year. This increase is primarily attributed to a $5.9 million rise in tuition and fee revenues, partially offset by a reduction in state appropriations of $2.1 million. Other income and tax revenues also grew by $1.0 million.

a) Tax revenues for FY25 and FY24 are $30.5 and $30.2 million, respectively. The budget for tax revenues for FY25 and FY24 stand at $271.4 million and $255.4 million. The District continues to benefit from increasing taxable values in Bexar County. The projected ad valorem taxes increase as the taxable assessed value of properties across Bexar County providing a 6.3% increase in budgeted tax revenues, with no change to the property tax rate. This increase will continue to fund critical facilities maintenance and operations, expansion of workforce programs like nursing and high demand programs.

b) Tuition and fees for FY25 increased by 10.1%, or $5.9 million, compared to FY24. FY25 revenues are $63.7 million, or 50.9% of the budget, versus FY24 revenues of $57.8 million, or 49.5% of the budget. The positive variance in regular tuition is attributed to a strong increase in headcount and semester credit hours, offset by the Board's decision to reduce Out-of-District and Non-Texas/Non-Resident tuition rates to make the cost of attendance more affordable. Headcount enrollment for Fall 2024 increased by 10.9%, or 7,849 students, to 79,680. Fall 2024 semester credit hours also showed a similar increase of 11.1%, or 55,481 hours, reaching a total of 557,511 semester credit hours (as of 10/23/2024).

c) State appropriations for the current and prior years are $51.6 million and $53.7 million, respectively, representing 45.3% and 46.0% of their respective budgets. State appropriations include state-paid benefits (group health and retirement). Budgeted appropriations for FY25 are $114.0 million, compared to $116.8 million in the prior year.

(2) Expense Variance:

a) The total All Funds expense budget approved by the Board of Trustees for FY 2024-2025 is $976.9 million, comprised of $528.6 million in operating expense and $448.3 million in restricted funds. The goal of the operating expense budget is to continue to the momentum that we have created in positoning 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.initiatives. The President of each of the five colleges maintains local control of their operating funds and distributes their respective allocated budget to: (a) funded employee positions, and (b) departmental operational expense accounts, based on the strategic initiatives and priorities at that location. The driving force behind the FY25 operating budget is funding the strategic priorities of the Alamo Colleges District (ACD) for our students. ACD, the largest higher education institution in South Texas and the only community college system to win the Malcolm Baldrige National Quality Award (twice), is working to fulfill Chancellor Dr. Mike Flores' moon shot vision of ending poverty in San Antonio through education. To make this bold vision a reality, the District and its five colleges - St. Philip's College, San Antonio College, Palo Alto College, Northwest Vista College and Northeast Lakeview College - are working to make access to a college education and successful completion of a degree or certificate accessible to all residents in its eight-county service area. ACD has implemented various investment strategies based on several identified community needs to provide accessible college education and opportunities for achieving student success.

b) Operating expenses for FY25 and FY24 for the same period stand at 21.8% and 20.8% of the budget, respectively. Actual expenses for FY25 and FY24 are $115.3 million and $106.9 million, respectively, representing an increase of $8.4 million

Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of $200,000

Presented to the Board Acting as Committee of the Whole on January 14, 2025 and now presented to the Board for approval on January 21, 2025.

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 $200,000 and any fees charged by the various local, state, and national providers of Cooperative Purchasing (COOP) programs during October 2024. 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 $200,000 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 $200,000 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 $200,000

Jody Eastland

Jody M. Eastland, MBA, FAHRMM, CMRP
Director, Purchasing & Contract Administration

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

Dr. Thomas Cleary
Interim Vice Chancellor for Finance & Administration

Dr. Mike Flores
Chancellor

COOPERATIVE CONTRACT PURCHASES OVER $200,000						
Location	**Type of Funding**	**Description**	**Purpose/Why**	**COOP Admin Fee**	**Total Cost**	**Vendor/ Co-Op**
Enterprise-wide	District Operating	Purchase Annual Preventive Maintenance for Elevator Maintenance	Provide Elevator Maintenance District wide	$0.00	$364,208.84	Kone Incorporated Omnia 2516
San Antonio College	District Maintenance Tax Note23 Projects	Purchase new furniture for San Antonio College McCreless Hall Building	Provide new furniture to include lounge chairs, tables, stools, workstations, desks, lectern, tackboard, file cabinets for students and staff	$0.00	$473,407.39	Facility Interiors Incorporated Omnia 80435AA, Omnia R191808, E&I #004393, Omnia R191811
San Antonio College	District Maintenance Tax Note23 Projects	Purchase new furniture for San Antonio College Gonzales Hall Building	Provide new furniture to include lounge chairs, tables, stools, workstations, desks, lectern, tackboard, file cabinets for students and staff	$0.00	$242,669.25	Facility Interiors Incorporated Omnia 80435AA, Omnia R191808, E&I #004393, Omnia R191811
ACCESS	ACCESS Welcome Center-Unrestricted Construction Funds	Purchase new furniture for Alamo Colleges District ACCESS Welcome Center Building	Provide new furniture to include lounge chairs, tables, stools, workstations, desks, lectern, tackboard, file cabinets for students and staff	$0.00	$297,756.95	Nelson Interiors TIPS#230301, Omnia R191811, TIPS# 210305, Region 4 ESC#R191813, Omnia #R191814, NCPA#11-78, Omnia # 07-144, Omnia #R191803

Enterprise-wide	District Enterprise IT Risk Security Services	Annual Renewal of Enterprise-Wide Splunk Cloud Platform and Enterprise Security	Provide security information and event management tool to detect, track and report cyber risks.	$0.00	$341,733.20	Conducive Consulting, Inc. DIR-TSO-4288
Enterprise-wide	District Support Operations / DIS Director IT Services Office	Annual renewal of virtual micro segmentation software for the District's enterprise virtual servers.	Provides increased virtual server security for the District's enterprise virtual servers benefitting students, employees and the community that use Alamo College's Information Technology services.	$0.00	$244,021.19	CDW Government Inc. E&I CNR01439

Discussion and Possible Action on Approval of Investment Report Through November 30, 2024

Recommended for approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on January 21, 2025.

MINUTE ORDER
"The Alamo Colleges District Board of Trustees hereby accepts the Investment Report as presented."

PURPOSE
The following investment report is presented to the Board of Trustees for informational and approval purposes for the quarter ending November 30, 2024.

BACKGROUND

1. Quarterly Investment Report as required by the *Texas Government Code Public Funds Investment Act 2256.023* ("PFIA") – Quarter Ending November 30, 2024.
2. A detailed listing of investments.
3. An informational dashboard view and summary of the investments held by the District as of November 30, 2024 for operations and construction assets including both required information per the PFIA and other information, such as allocation, issuers, statistics etc.
4. A summary as of November 30, 2024 of all funds held by the District in the Texas State Auditor's Office format.
5. A summary of the current status of Investment Officer training.

IMPLICATIONS

Financial: N/A
Strategic Objective: Goal III Performance Excellence
Human Resources: N/A

ATTACHMENT
Quarterly Investment Report

Lisa L. Mazure, MSA, CPA Date
Assoc. Vice Chancellor of Finance
and Fiscal Services

Dr. Thomas Cleary Date
Interim Vice Chancellor for Finance
Administration

Dr. Mike Flores Date
Chancellor

ALAMO COLLEGES DISTRICT

ALAMO COLLEGES DISTRICT

Quarterly Investment Report
September 1, 2024 - November 30, 2024
Portfolio Summary

Portfolio as of August 31, 2024	
Beginning Book Value	642,076,931
Beginning Market Value	641,355,202
Unrealized Gain/(Loss)	(721,730)

Portfolio as of November 30, 2024	
Ending Book Value	614,372,889
Ending Market Value	613,905,530
Net Income	6,157,662
Change in Market Value[1]	(27,449,672)
Unrealized Gain/(Loss)	(467,359)
Change in Unrealized Gain/(Loss)	254,371
WAM[2] at Ending Period Date	**70 days**

Benchmark Comparison	
Portfolio's Avg. YTM for quarter[2]:	**3.96%**
Avg. Daily Net Yield of LGIP[3]:	4.94%
Avg. Yield 6-month Treasury Bill:	4.47%
Avg. Yield 1-year Treasury Bill:	4.19%
Avg. Yield 2-year Treasury Note	3.95%

Quarterly Market Summary:

After holding the Federal Funds target rate at 5.25-5.50% for 14 months, the FOMC cut rates by 0.50% this past September followed by another cut of 0.25% in November due to waning inflation and a softening labor market. However, recent data suggests the battle against inflation is not over yet. In the 12 months through October, the CPI advanced 2.6% compared to 2.4% in September which could give policymakers ammunition to pause their rate cutting cycle until further data is released. In light of the President-elect's economic policies, which includes tax cuts and higher tariffs on imported goods, many economists are forecasting higher inflation to come in 2025. And yet, with a week away from the December Fed meeting, markets are pricing in another 0.25% rate cut with a 70% probability.

Notable Portfolio Updates:

At the start of the fiscal year, the District established an investment account for the debt service fund to better allocate interest earnings and align investment maturities to debt service payments.

CERTIFICATION:

All transactions and holdings of the Alamo Colleges District investment portfolio are in compliance with the Public Funds Investment Act (Chapter 2256) and the District's Board approved Investment Policy and strategy.

Dr. Thomas Cleary
Interim Vice Chancellor
for Finance & Administration

Lisa L. Mazure, MSA CPA
Digitally signed by Lisa L. Mazure, MSA CPA
Date: 2024.12.10 07:47:19 -06'00'

Lisa L. Mazure, MSA, CPA
Associate Vice Chancellor,
Finance & Fiscal Services

Patrick F. Vrba, Jr., CPA
Digitally signed by Patrick F. Vrba, Jr., CPA
Date: 2024.12.09 16:35:57 -06'00'

Patrick F. Vrba, Jr., CPA
Controller

Sean P Mullen, CTP
Digitally signed by Sean P Mullen, CTP
Date: 2024.12.09 08:43:03 -06'00'

Sean Mullen, CTP, CFP®
Treasurer

[1]"Change in Market Value" is required data and includes all investments plus all interest and non-interest bearing bank accounts per State Auditor's Office definition and will primarily reflect the receipt and expenditure of the District's funds from quarter to quarter.

[2]Avg. Yield to Maturity (YTM) and Weighted Avg. Maturity (WAM) are weighted by Ending Book Value.

[3]Local Governement Investment Pools (LGIP) are designed for funds that may be required for immediate expenditure, seeks to offer daily liquidity and to maintain a net asset value of one dollar. The District currently utilizes TexPool and TexPool Prime. For more info, visit https://www.texpool.com

Report prepared by Finance and Fiscal Services (Treasury)
Source: Hilltop Securities Asset Management; Investment Custody Statements

ALAMO COLLEGES DISTRICT

Quarterly Investment Report
September 1, 2024 - November 30, 2024
Portfolio Overview

• **Chart 1** shows the portfolio's diversification by security type. A diversified portfolio contains a variety of asset types in an attempt to limit exposure to any single asset or risk.

• **Chart 2** illustrates the portfolio's diversification by maturity and will correspond to the liquidity needs of the District throughout the year.

Chart 1

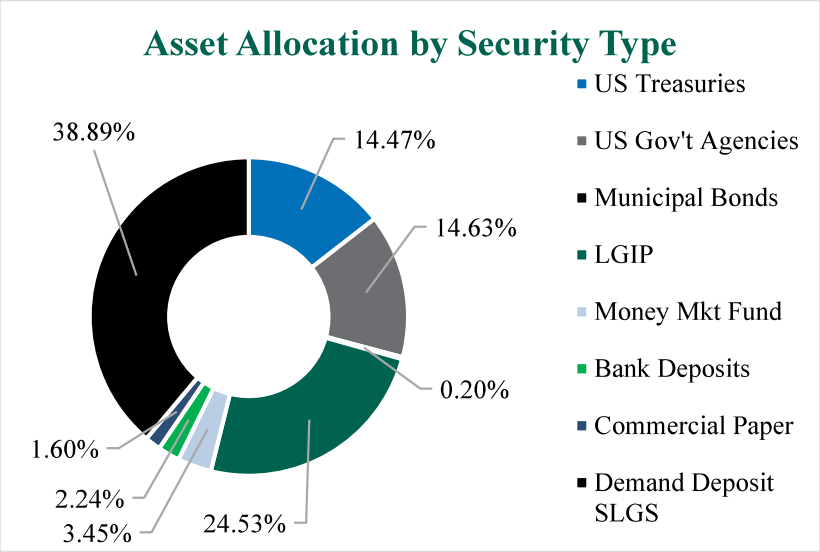
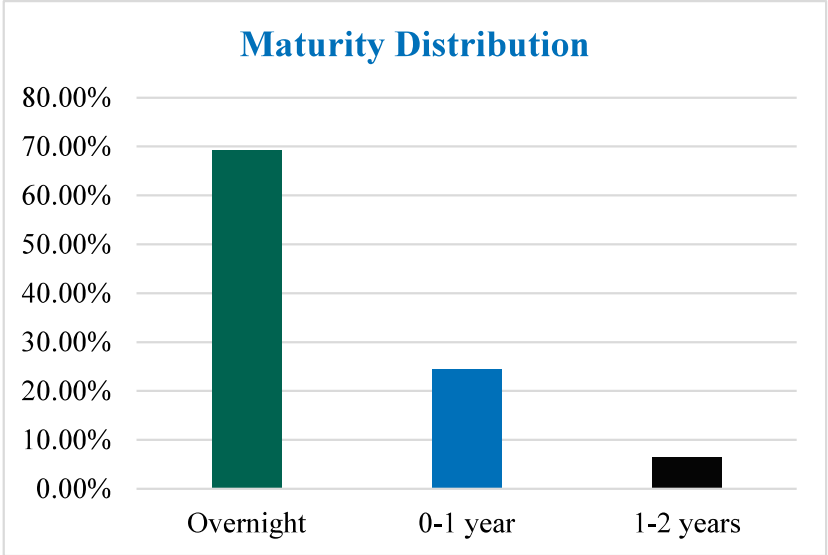


Chart 2



Report prepared by Finance and Fiscal Services (Treasury)
Source: Hilltop Securities Asset Management; Investment Custody Statements

• **Chart 3** shows diversification by issuer and will change over time as new investments are purchased and existing investments mature. Diversification by issuer reduces the impact an issuer's default will have on the portfolio.

• **Chart 4** illustrates diversification by credit quality and provides a view of the portfolio's exposure to credit/default risk.

Chart 3

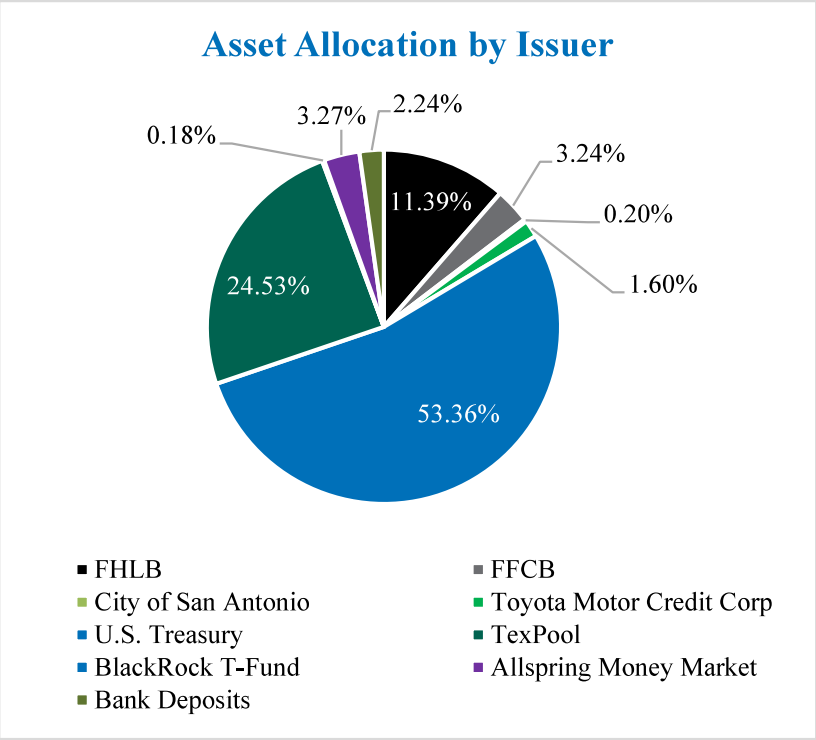
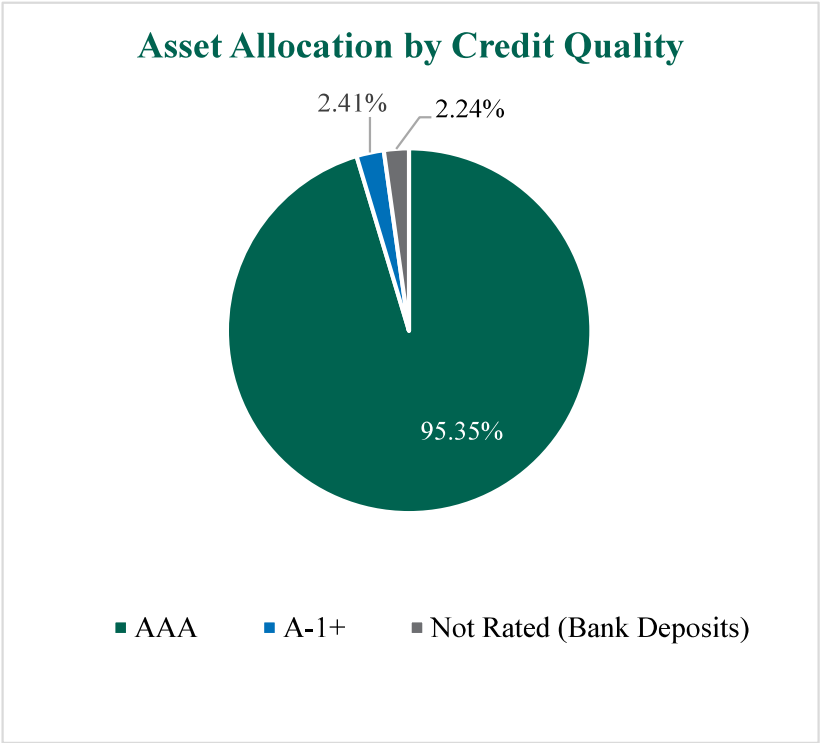


Chart 4



Report prepared by Finance and Fiscal Services (Treasury)
Source: Hilltop Securities Asset Management; Investment Custody Statements

• **Chart 5** illustrates the portfolio's composition by fund type. The District's Operating Fund will ebb and flow as revenues and expenditures occur. The District's construction funds from bond proceeds will be spent as capital improvement plans are completed.

• **Chart 6** shows the total balance of each fund as of the period end.

Chart 5

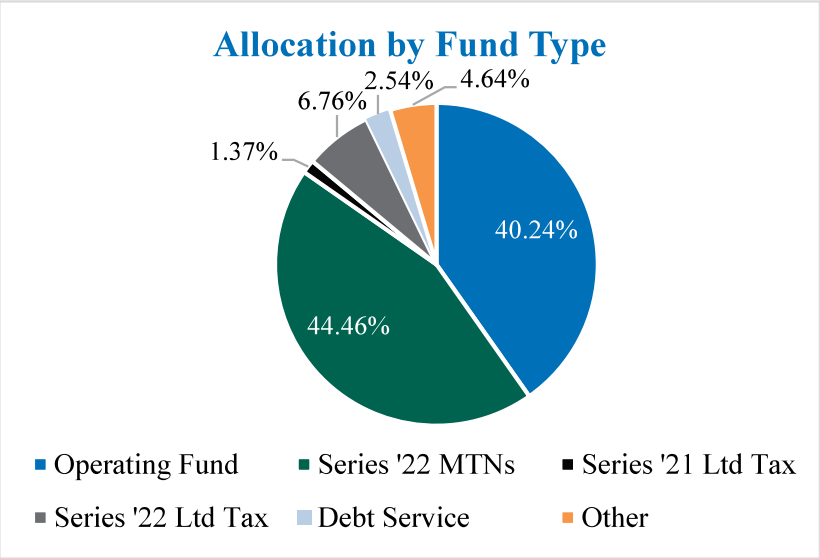
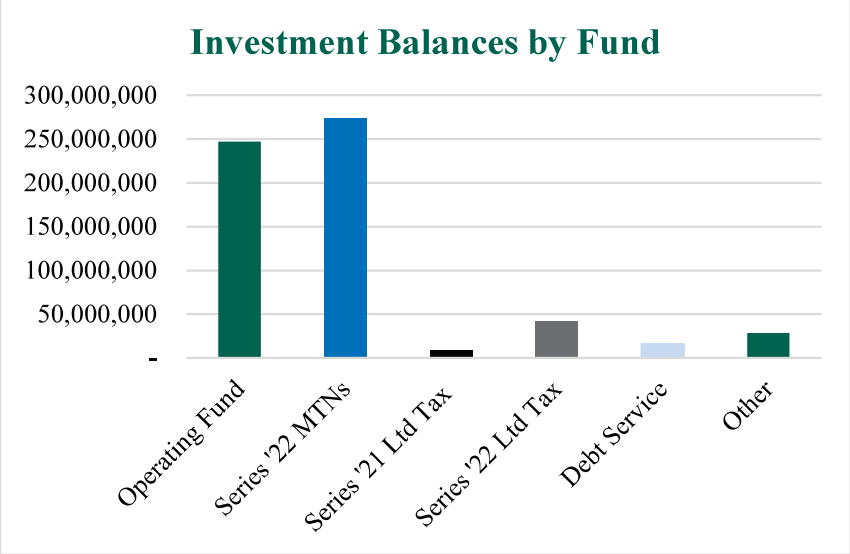


Chart 6



Report prepared by Finance and Fiscal Services (Treasury)
Source: Hilltop Securities Asset Management; Investment Custody Statements

ALAMO COLLEGES DISTRICT

Quarterly Investment Report
September 1, 2024 - November 30, 2024
Detail of Securities as of Period End

Settlement Date	Security Type	Security Description	CPN %	Maturity Date	Next Call	Call Type	Par Value	Book Value	Market Value	Days to Mty	YTM %	Credit Rating
Operating Investments												
12/16/2021	AGCY STEP	FHLB	1.500	12/16/2024	---	Expired	10,000,000.00	10,000,000.00	9,987,870.00	16	1.163	AAA
05/27/2021	AGCY STEP	FHLB	1.250	05/27/2026	---	Expired	10,000,000.00	10,000,000.00	9,584,010.00	543	1.097	AAA
06/16/2021	AGCY STEP	FHLB	1.050	06/16/2026	---	Expired	5,000,000.00	5,000,000.00	4,770,080.00	563	0.938	AAA
08/26/2021	AGCY CALL	FHLB	0.680	02/26/2025	---	Expired	10,000,000.00	10,000,000.00	9,910,360.00	88	0.680	AAA
02/10/2023	AGCY	FFCB	4.250	02/10/2025	---	---	10,000,000.00	9,995,731.52	9,993,360.00	72	4.476	AAA
02/08/2023	AGCY	FHLB	4.250	03/14/2025	---	---	10,000,000.00	9,992,369.81	9,992,000.00	104	4.524	AAA
06/12/2024	AGCY	FHLB	5.200	04/09/2025	---	---	5,000,000.00	4,999,347.01	5,012,005.00	130	5.238	A-1+
11/25/2024	AGCY	FFCB	0.500	05/14/2025	---	---	5,000,000.00	4,912,452.94	4,912,750.00	165	4.446	AAA
03/01/2024	AGCY	FHLB	4.750	08/15/2025	---	---	10,000,000.00	9,994,590.27	10,026,060.00	258	4.822	AAA
06/27/2024	AGCY	FHLB	5.125	09/12/2025	---	---	10,000,000.00	10,003,376.48	10,057,930.00	286	5.080	AAA
06/12/2024	AGCY	FFCB	4.750	03/10/2026	---	---	5,000,000.00	4,989,220.82	5,033,070.00	465	4.927	AAA
					Subtotal		90,000,000.00	89,887,088.86	89,279,495.00			
04/28/2021	MUNI	SAN ANTONIO TEX	2.173	02/01/2025	---	---	1,200,000.00	1,203,103.68	1,195,680.00	63	0.633	AAA
07/09/2024	CP	Toyota Motor Credit Corp	0.000	04/04/2025	---	---	10,000,000.00	9,824,677.78	9,841,200.00	125	5.291	A-1+
					Subtotal		11,200,000.00	11,027,781.46	11,036,880.00			
02/13/2024	US GOVT	U.S. Treasury Note	2.000	02/15/2025	---	---	15,000,000.00	14,911,674.83	14,920,312.50	77	4.921	AAA
03/20/2024	US GOVT	U.S. Treasury Note	1.750	03/15/2025	---	---	10,000,000.00	9,906,034.83	9,921,875.00	105	5.104	AAA
03/01/2024	US GOVT	U.S. Treasury Note	2.750	05/15/2025	---	---	10,000,000.00	9,904,809.00	9,923,437.50	166	4.889	AAA
02/13/2024	US GOVT	U.S. Treasury Note	3.000	07/15/2025	---	---	15,000,000.00	14,849,558.88	14,875,781.25	227	4.657	AAA
02/13/2024	US GOVT	U.S. Treasury Note	1.625	02/15/2026	---	---	15,000,000.00	14,506,966.07	14,528,906.25	442	4.456	AAA
11/25/2024	US GOVT	U.S. Treasury Note	3.625	05/15/2026	---	---	5,000,000.00	4,949,586.21	4,955,468.75	531	4.347	AAA
					Subtotal		70,000,000.00	69,028,629.83	69,125,781.25			
		Subtotal Separate Operating Investments					**171,200,000.00**	**169,943,500.14**	**169,442,156.25**			
	LGIP	TEXPOOL - General Fund					27,760,367.05	27,760,367.05	27,760,367.05	1	4.668	AAA
	LGIP	TEXPOOL PRIME - General Fund					24,080,791.92	24,080,791.92	24,080,791.92	1	4.795	AAA
	Tsy Sweep	BLACKROCK T-FUND					1,104,220.66	1,104,220.66	1,104,220.66	1	3.600	AAA
	MMFUND	ALLSPRING:GOVT MM SEL					20,062,500.00	20,062,500.00	20,062,500.00	1	4.580	AAA
		Total Operating					**244,207,879.63**	**242,951,379.77**	**242,450,035.88**			
Debt Service Fund												
11/25/2024	US GOVT	U.S. Treasury Note	4.750	07/31/2025	---	---	10,000,000.00	10,019,872.04	10,018,750.00	243	4.435	AAA
					Subtotal		10,000,000.00	10,019,872.04	10,018,750.00			
	LGIP	TEXPOOL - Debt Service					5,579,151.38	5,579,151.38	5,579,151.38		4.668	AAA
		Total Debt Service					**15,579,151.38**	**15,599,023.42**	**15,597,901.38**			
CIP/MTN Construction												
Series 2022 Ltd Tax												
11/16/2023	US GOVT	U.S. Treasury Note	3.125	08/15/2025	---	---	10,000,000.00	9,874,268.26	9,909,375.00	258	4.962	AAA
					Subtotal		10,000,000.00	9,874,268.26	9,909,375.00			
		Subtotal Separate CIP/MTN Construction Investments					**10,000,000.00**	**9,874,268.26**	**9,909,375.00**			
	LGIP	TEXPOOL- 2022 CIP CONSTRUCTION					31,635,154.48	31,635,154.48	31,635,154.48	1	4.668	AAA

Report prepared by Finance and Fiscal Services (Treasury)
Source: Hilltop Securities Asset Management; Investment Custody Statements

ALAMO COLLEGES DISTRICT

Quarterly Investment Report
September 1, 2024 - November 30, 2024
Detail of Securities as of Period End

Settlement Date	Security Type	Security Description	CPN %	Maturity Date	Next Call	Call Type	Par Value	Book Value	Market Value	Days to Mty	YTM %	Credit Rating
	LGIP	TEXPOOL- 2021 CIP CONSTRUCTION					8,400,337.81	8,400,337.81	8,400,337.81	1	4.668	AAA
	LGIP	TEXPOOL-2022 MTN CONSTRUCTION					34,217,647.84	34,217,647.84	34,217,647.84	1	4.668	AAA
	SLGS	Demand Deposit SLGS - 2022 MTN CONSTRUCTION					238,922,193.59	238,922,193.59	238,922,193.59	1	3.490	AAA
		Total CIP/MTN Construction					**323,175,333.72**	**323,049,601.98**	**323,084,708.72**			
		Total Operating/Debt Service/CIP Construction					**582,962,364.73**	**581,600,005.18**	**581,132,645.98**			
Other												
	LGIP	TEXPOOL- Rev Bond Construction					172,512.27	172,512.27	172,512.27	1	4.668	AAA
	LGIP	TEXPOOL - GO Bonds Construction					240,721.70	240,721.70	240,721.70	1	4.668	AAA
	LGIP	TEXPOOL - MTN 2020 Construction					12,968,991.85	12,968,991.85	12,968,991.85	1	4.668	AAA
	LGIP	TEXPOOL - Restricted Scholarship					3,989,799.87	3,989,799.87	3,989,799.87	1	4.668	AAA
	LGIP	TEXPOOL - CPSB Escrow					947,668.15	947,668.15	947,668.15	1	4.668	AAA
	LGIP	TEXPOOL- Pac Nat Major Repairs					712,643.45	712,643.45	712,643.45	1	4.668	AAA
Total Investments							**601,994,702.02**	**600,632,342.47**	**600,164,983.27**			
Retainage Accounts for Construction												
		INTEREST-BEARING BANK DEPOSITS					9,470,687.52	9,470,687.52	9,470,687.52	1	2.880	
Other Bank Deposits												
		BANK DEPOSITS					4,269,859.00	4,269,859.00	4,269,859.00	1	-	
Total Investments/Bank Deposits							**615,735,248.54**	**614,372,888.99**	**613,905,529.79**			

Report prepared by Finance and Fiscal Services (Treasury)
Source: Hilltop Securities Asset Management; Investment Custody Statements

ALAMO COMMUNITY COLLEGE DISTRICT
Quarterly Investment Report (Including Deposits)
FOR PERIOD BEGINNING September 1, 2024 - November 30, 2024

Investment or Deposit Type	November 30, 2024 Market Value
Publicly Traded Equity and Similar Investments	
Common Stock (U.S. and foreign stocks held in separately managed accounts or internally managed by institution investment staff; exclude mutual or commingled funds)	
Equity/Stock Mutual Funds	
Balanced Mutual Funds (where target allocation is > 50% equities)	
"Commonfund" Equity Commingled Funds	
Other Equity Commingled Funds (if primarily invested in publicly traded equities)	
Preferred Stock	
Other - list by type	
Total Publicly Traded Equity and Similar Investments	**0**
"Other" Investments- Other than Publicly Traded Equity and Debt Investments	
Real Estate (include direct ownership & investments in real estate limited partnerships, private REITs, or similar vehicles; include a portfolio of publicly traded REITs if managed as a separate asset allocation category rather than comprising part of a broadly diversified stock portfolio)	
Other Real Asset Investment (e.g. investments in infrastructure funds)	
Private Equity	
Hedge Funds	
"Commonfund" Alternative Asset Commingled Funds (Real Estate, Private Equity, Hedge Funds, Commodities, etc.)	
Annuities	
Commodities	
Collectibles	
Other - list by type	
Total "Other" Investments - Other than Publicly Traded Equity & Debt Investments	**0**
Publicly Traded Debt & Similar Investments>1 year maturity	
U.S. Government Securities ("Treasuries")	19,484,375
U.S. Government Agency Securities ("Agencies")	19,387,160
Mortgage Pass-Throughs - "Agency"	
Mortgage Pass-Throughs - "Private Label"	
Asset-Backed Securities (ABS) (other than mortgage-backed securities)	
Sovereign Debt (non-U.S.)	
Municipal Obligations	
Collateralized Mortgage Obligations (CMOs) - list below by category	
Interest Only Strips (IOS)	
Principal Only Strips (POs)	
Inverse Floaters	
Stated Final Maturity longer than 10 years	
Other CMOs- "Agency"	
Other CMOs- "Private Label"	
Corporate Obligations (U.E. or foreign companies- list below by rating	
Highly Rated (AAA/AA or equivalent)	
Other Investment Grade (A/BBB or equivalent)	
High Yield Bonds (<BBB or equivalent)	
Not Rated (NR)	
Fixed Income/Bond Mutual Funds (longer term; registered with the SEC)	
Balanced Mutual Funds (where target allocation is > 50% bonds or other debt securities)	
"Commonfund" Fixed Income/Bond Commingled Funds	
Other Fixed Income/Bond Commingled Funds (primarily invested in publicly traded debt securities; not registered with the SEC)	
GICs (Guaranteed Investment Contracts)	
Total Publicly Traded Debt & Similar Investments >1 year	**38,871,535**
Short-Term Investments & Deposits	
U.S. Government Securities ("Treasuries")	308,491,725
U.S. Government Agency Securities ("Agencies")	69,892,335
Banker's Acceptances	
Commercial Paper - A1/P1 (or equivalent)	9,841,200
Other Commercial Paper - lower rated	
Repurchase Agreements (Repos)	
Money Market Mutual Funds (registered with the SEC)	20,062,500
Short-Term Mutual Funds Other than Money Market Mutual Funds (registered with the SEC)	
Public Funds Investment Pool Created to Function as a Money Market Mutual Fund (not registered w/ SEC but "2a7-like")	
TexPool (and TexPool Prime)	150,705,788
Other Public Funds Investment Pools Functioning as Money Market Mutual Funds	
Other Investment Pools - Short-Term (not created to function as a money market mutual fund)	
Certificates of Deposit (CD) - Nonnegotiable	
Certificates of Deposit (CD) - Negotiable	
Bank Deposits	13,740,547
Cash Held at State Treasury	
Securities Lending Collateral Reinvestments (direct investments or share of pooled collateral)	
Other- Municipal Securities	1,195,680
Other - Bank Sweep (Treasury Fund)	1,104,221
Total Short-Term Investments & Deposits	**575,033,995**
TOTAL INVESTMENTS and DEPOSITS	**613,905,530**
TOTAL EXCLUDING BANK DEPOSITS	**600,164,983**

Report prepared by Finance and Fiscal Services (Treasury)
Source: Hilltop Securities Asset Management; Investment Custody Statements

ALAMO COLLEGES DISTRICT

PFIA Officer Training as of November 30, 2024

Name	Title	Most Recent PFIA Training	Officer Designation
Dr. Thomas Cleary	Interim Vice Chancellor for Finance and Administration	February 2024	Investment officer in absence of Associate Vice Chancellor
Lisa L. Mazure MSA, CPA	Assoc. Vice Chancellor, Finance and Fiscal Services (1)	June 2024	Designated investment officer by Board of Trustees
Patrick F. Vrba, Jr., CPA	Controller	June 2024	Investment officer
Sean Mullen, CTP, CFP®	Treasurer	February 2024	Investment officer- delegated management of investment activity

Per Policy C.1.7 Investments: The Associate Vice Chancellor of Finance and Fiscal Services is designated as the investment officer of the College District by Board authority delegated through the Chancellor. In the absence of the Associate Vice Chancellor of Finance and Fiscal Services, the Vice Chancellor for Finance and Administration is deemed to be the investment officer. The investment officer shall be responsible for the investment of funds consistent with the investment policy adopted by the Board. The Associate Vice Chancellor of Finance and Fiscal Services may delegate management responsibility for daily investment transactions to the Controller or Treasurer.

Requirement: 5 hours of training each biennium. Biennium during reporting period 9-1-23 to 8-31-25.
New Investment Officers must take training within 6 months.

Discussion and Possible Action to Approve a Cooperative Purchase Award of Demolition Construction Services for Alamo Colleges District – Institutional Funded Projects (approved PM) for Westside Education & Training Center

Presented to the Board Acting as Committee of the Whole on January 14, 2025, and now presented to the Board for approval on January 21, 2025.

MINUTE ORDER
"The Board of Trustees hereby approves the award of cooperative purchase job order contract providing for the purchase of facility demolition services for Alamo Colleges District subject to subsequent execution of agreements in form and terms acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

1. **Former Westside Education & Training Center Demolition Project**
   - **Approve $1,297,110 contract award with contractor Vaughn Contracting Services plus additional 5% owner's contingency held outside the contract**
   - **Award through Omnia (Contract # R200107) Cooperative Purchase Agreement"**

PURPOSE
To award cooperative job order contracts (i) to demolish buildings and pavement at Westside Education & Training Center.

BACKGROUND
The Westside Education and Training Center began in the former Lincoln Elementary School building leased from the Edgewood Independent School District. The College District bought the site and constructed a new replacement facility which is now complete. The College District will now demolish the old building as intended.

The contract will be awarded via the Omnia COOP (Contract R200107). Contract Administration utilizes the Cooperative Purchase Programs (COOP) to gain greater access to goods and services, cost savings through leveraged buying, and reduced administration costs by issuing fewer competitive bids and proposals. Vendor contracts awarded through approved federal, state or cooperative purchasing agreements are a statutorily approved alternative to competitively procured vendor contracts.

The Job Order Contracts Method can be used to procure maintenance, repair, alteration, renovation, remediation, or minor construction of a facility if the governing body of a governmental entity shall approve each job, task, or purchase order that exceeds $500,000. As such, this purchase is recommended in accordance with the Texas Government Code 2269 Contracting and Delivery Procedures for Construction Projects, Subchapter I Job Order Contracts Method.

IMPLICATIONS
Financial: $1,297,110 contract with $1,604,335 Total Project cost (including soft costs); PM Institutional Funds
Strategic Plan: Goal II – Principle-Centered Leadership; Goal III Performance Excellence

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

Gregory L. McClure
Assoc. Vice Chancellor for Facilities Operations and Construction Management

Dr. Thomas S. Cleary
Interim Vice Chancellor for Finance & Admin.

Dr. Mike Flores
Chancellor

ALAMO COLLEGES DISTRICT

Alamo Colleges District
Maintenance Tax Notes (MTN) 2022 Program
Executive Summary

BACKGROUND

In September 2022, the Board approved the Project List for the $270 million dollar 2022 Maintenance Tax Notes. In April 2023, the Board approved a pool of qualified Construction Managers at Risk (CMARs): Thos. S. Byrne Inc, Flintco LLC, Gilbane Building Company, Guido Construction Company, Marksmen General Contractors LLC, Noble Texas Builders LLC, Satterfield & Pontikes Construction Inc, Structure Tone Southwest, Turner Construction Company, and J.T. Vaughn Construction LLC; and delegated to Administration the authority (i) to solicit a series of specific project proposals (including pricing) from among projects approved by the Board from sub-groups of the selected CMARs; and (ii) to contract with the best-ranked such proposers.

Overall MTN 2022 Projects by the Numbers - As of December 2024

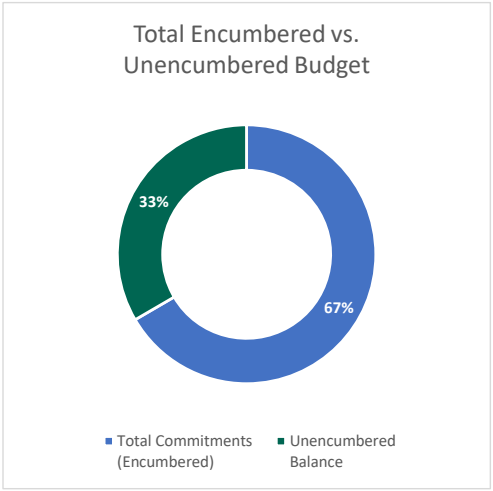
Project Status		District Wide	NLC	NVC	PAC	SAC	SPC	ETCs	Total
Design	Projects not yet in Design	4	12	14	9	13	13	3	68
	Projects in Various Design Phases	1	1	2	5	6	8	1	24
	Projects with Completed Design (or N/A)	1	5	5	4	11	11	1	38
Construction Procurement	Projects not yet Procured for Construction	5	12	14	13	16	16	4	80
	Projects in Various Stages of Procurement	-	3	2	2	4	3	-	14
	Projects with Construction Services Procured	1	3	5	3	10	13	1	36
Construction	Projects with Construction not yet started	5	15	18	16	22	19	4	99
	Projects with Construction Underway	1	1	-	-	7	11	1	21
	Completed Projects	-	2	3	2	1	2	-	10
Total									**130**

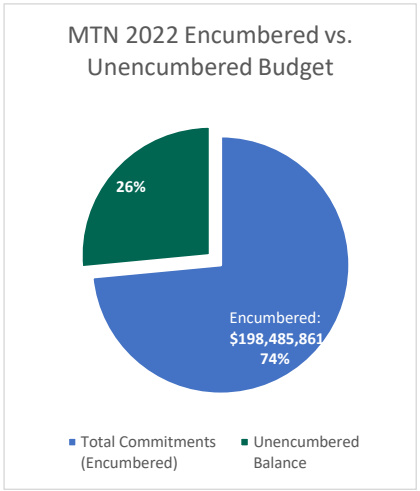
ETC = Educational & Training Center (Economic and Workforce Development)

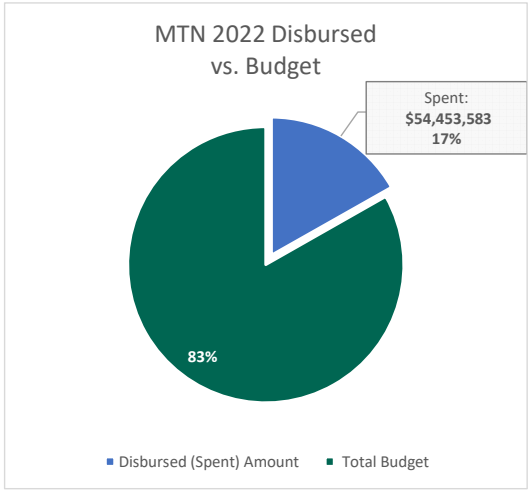
Overall MTN 2022 Project Schedule Milestones Completion % - As of December 2024

Project Schedule Milestones	District Wide	NLC	NVC	PAC	SAC	SPC	ETCs	Summary
Funding secured	83%	72%	81%	56%	90%	88%	100%	81%
Professional Services Procurement	39%	47%	51%	59%	59%	72%	80%	59%
Design	25%	31%	33%	29%	43%	48%	37%	38%
Construction Services Procurement	17%	20%	26%	22%	38%	45%	20%	31%
Construction	2%	12%	14%	11%	10%	21%	1%	13%
Warranty Phase	0%	4%	1%	0%	1%	4%	0%	2%
Average of Completion % of Milestones	**28%**	**31%**	**34%**	**29%**	**40%**	**47%**	**40%**	

Overall MTN 2022 Budget - As of December 2024







ALAMO COLLEGES DISTRICT

Alamo Colleges District
Maintenance Tax Notes (MTN) 2022 Program
Executive Summary

Overall MTN 2022 Program Funding - As of December 2024

	Total Budget*	Total Commitments (Encumbered)	Unencumbered Balance
MTN22**	$ 270,000,000	$ 198,485,861	$ 71,514,139
MTN20	$ -	$ -	$ -
Prev. Maintenance 2021	$ 4,688,930	$ 3,996,340	$ 692,590
Prev. Maintenance 2022	$ 10,711,227	$ 9,640,152	$ 1,071,075
Prev. Maintenance 2023	$ 14,261,250	$ 4,681,682	$ 9,579,567
Prev. Maintenance 2024	$ 12,530,198	$ 1,366,628	$ 11,163,570
Prev. Maintenance 2025	$ 13,500,000	$ 215,000	$ 13,285,000
Facilities Institutional Budget 2021	$ 325,133	$ 277,603	$ 47,530
Facilities Institutional Budget 2022	$ 604,720	$ 604,720	$ -
Facilities Institutional Budget 2023	$ 1,906,131	$ -	$ 1,906,131
Total	**$ 328,527,590**	**$ 219,267,986**	**$ 109,259,604**

Preliminary Budget Numbers as of December 2024, subject to change and unaudited.

**Some MTN 2022 Projects are inclusive of funding sources such as Preventive Maintenance and Facilities Institutional Budget in the cases when the funding applies to the same facility. These combined funding sources will allow for efficiency in design and construction phases.*

***MTN22 funding commitment is targeted for 85% by the third quarter of 2025.*

Overall MTN 2022 Contractor Awards with estimated Construction Budget - As of December 2024

Awarded Contractor	District Wide	NLC	NVC	PAC	SAC	SPC	ETCs	Summary
Flintco	$ -	$ -	$ -	$ -	$ 7,638,568	$ 3,836,568	$ -	$ 11,475,136
Guido	$ -	$ -	$ -	$ -	$ 11,005,906	$ -	$ -	$ 11,005,906
Noble	$ -	$ -	$ 14,310,165	$ 3,203,949	$ 1,385,740	$ -	$ -	$ 18,899,855
Turner Construction	$ -	$ 1,264,508	$ -	$ -	$ 49,852,936	$ 85,713,518	$ -	$ 136,830,962
Gilbane	$ -	$ -	$ -	$ -	$ 16,551,636	$ -	$ 17,219,832	$ 33,771,468
Structure Tone Southwest	$ -	$ 2,834,460	$ -	$ -	$ -	$ -	$ -	$ 2,834,460
Byrne Construction Services	$ -	$ -	$ -	$ -	$ 11,857,815	$ -	$ -	$ 11,857,815
SpawGlass	$ -	$ -	$ -	$ 1,498,657	$ -	$ -	$ -	$ 1,498,657
Empire Roofing	$ -	$ 217,236	$ 729,595	$ 338,548	$ 170,639	$ -	$ -	$ 1,456,017
Total	**$ -**	**$ 4,316,204**	**$ 15,039,760**	**$ 5,041,154**	**$ 98,463,241**	**$ 89,550,085**	**$ 17,219,832**	**$ 229,630,276**

In February 2023, a Request for Qualification Statements (RFQS) was advertised for Construction Management at Risk contracts. Purchasing & Contract Administration sent notices to 298 potential Offerors.

The Construction Manager at Risk firms were selected according to established procedures by the Alamo Colleges District and in accordance with Texas Government Code, Section 2269.253 as a RFQS two-step process. As part of the two-step process used, the Alamo Colleges District may not request fees or prices in step one. In step two, the Alamo Colleges District may request that five or fewer offerors, selected solely on the basis of qualifications (in step one), provide additional information, including the construction manager-at-risk's proposed fee and prices for fulfilling the general conditions.

In April 2023, the Board approved the pool of 10 construction management at risk firms and delegated the second step processes to Administration as authorized by Texas Government Code, Section 2269.053 and notice of such delegation in the published RFQS.

The list of Awarded Contractors in the table above may also include Contractors which are accessible for procurement through the Alamo Colleges District's Cooperative Purchasing Program.

ETC = Educational & Training Center (Economic and Workforce Development)

MTN 2022 Program Construction *Projected* Upcoming for Board Approval

Estimated Upcoming Contruction Costs Pending Board Approval*	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
MTN_PAC Stormwater Improvements		X				
MTN_FRA Package: Comprehensive Renovations	X					
MTN_SAC Package 7: Candler Reroofing	X					
MTN_PAC Package 2: Major System (HVAC)	X					
PM23_WETC Demo: Edgewood Classroom Lincoln	X					

**Dates Subject to change.*

ALAMO COLLEGES DISTRICT

Discussion and Possible Action for the Purchase of Construction Material Testing, Geotechnical Engineering, and Building Envelope Engineering Services

Presented to the Board Acting as Committee of the Whole on January 14, 2025, and now presented to the Board for approval on January 21, 2025.

MINUTE ORDER
"The Board of Trustees hereby awards contracts providing for the purchase of Construction Material Testing, Geotechnical Engineering, and Building Envelope Services to Terracon Consultants, Inc; Raba Kistner, Inc; and Professional Service Industries, Inc. on an as-needed basis for an estimated amount of $425,000.00 annually as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management."

PURPOSE
This contract action provides for the purchase of Construction Material Testing, Geotechnical Engineering, and Building Envelope Engineering Services on an as needed basis. The scope of work may include developing, implementing and maintaining the construction materials testing and construction observation services necessary to ensure an adequate quality control program for construction projects. Additionally, services may include geotechnical engineering services requested by the architectural or engineering firms contracted by Alamo Colleges District in designing building foundations, sidewalk, and paving sections. These services are for ongoing and new construction projects to assess whether construction contractors meet specified quality requirements.

BACKGROUND
A notice soliciting a Request for Qualification Statements (RFQS) advertising in the San Antonio Express-News twice over a thirty-five-day period. Additionally, Purchasing and Contract Administration sent notices to 98 potential Offerors. The 4 qualification statements received by the RFQS deadline were evaluated by representatives from Facilities Operations and Construction Management considering the Alamo Colleges District specifications and requirements. As a result of this effort, the qualification statements submitted by Terracon Consultants, Inc.; Raba Kistner, Inc.; and Professional Service Industries, Inc. are recommended for award on the basis of competency and qualifications.

An evaluation process formally awarding multiple contracts to various Offerors was conducted to reduce the delays in repetitive bidding, expand the range of services, and to ensure services are available when needed. The amounts shown represent the Alamo Colleges District's best estimates for a one-year period, the amount paid will depend on the number of services purchased. Each contract will begin upon award and terminate December 31, 2027, and have three, one-year options to renew upon mutual consent of the contractor and Alamo Colleges District.

The contract award to Terracon Consultants, Inc and Raba Kistner, Inc will contribute to the Alamo Colleges District Small, Minority, Woman, and Veteran Owned Business Enterprise (SMWVBE) Program Aspirational Goals as provided by the required SMWVBE Subcontracting Pan for each contract.

IMPLICATIONS
Financial: $425,000.00 annual~~;~~ Funding is not encumbered with this action and will be provided with each project specific scope of work.

Strategic Plan: Goal I – Student Success; Goal III Performance Excellence

Employee Services: None

Attachments: Evaluation Ranking; Evaluation Criteria

Jody Eastland, MBA, FAHRMM, CMRP Date District Director of Purchasing and Contract Administration	Gregory L. McClure Date Vice Chancellor for Facilities Operations & Construction Management
Dr. Thomas Cleary Date Interim Vice Chancellor for Finance & Administration	Dr. Mike Flores Date Chancellor

RANKING

PURCHASE OF CONSTRUCTION MATERIAL TESTING, GEOTECHNICAL ENGINEERING, AND BUILDING ENVELOPE ENGINEERING SERVICES

Firms	Ranking
TERRACON CONSULTANTS, INC.	1
RABA-KISTNER, INC.	2
PROFESSIONAL SERVICE INDUSTRIES, INC.	3
ECS Southwest	4

EVALUATION CRITERIA

PURCHASE OF CONSTRUCTION MATERIAL TESTING, GEOTECHNICAL ENGINEERING, AND BUILDING ENVELOPE ENGINEERING SERVICES

CRITERIA	Maximum Points
Offeror's Statement of Availability to Undertake the Project	30
Offeror's Ability to Provide Services	15
Offeror's Project Team's Ability to Provide the Scope of Work	10
Offeror's Performance on Past Representative Projects	20
Offeror's Past Performance on Alamo Colleges District Projects	15
Offeror's SMWVBE Commitment Goal	10