

Regular Meeting
Thursday, January 11, 2024 6:00 PM

ALVIN COMMUNITY COLLEGE
3110 Mustang Road
Alvin, TX 77511


Agenda

1. **Call to Order**
2. **Certification of Posting of Notice**

**CERTIFICATION OF POSTING OF NOTICE TO THE
REGULAR MEETING OF THE
ALVIN COMMUNITY COLLEGE DISTRICT
BOARD OF REGENTS
JANUARY 11, 2024**

It is hereby certified that a notice of this meeting was posted on the 5th day of January 2024, in a place convenient to the public on the Alvin Community College campus as required by Section 551.002, *Texas Government Code*.

Signed this 5th day of January 2024.



Dr. Robert Exley
President

3. **Executive Session**
4. **Call to Order**
5. **Pledge**
6. **Invocation**
7. **Citizen Inquiries**
8. **Board Chairman Report/Comments**
9. Information Items
 - 9.A. **Personnel Action**



Robert J. Exley, PhD
President

Your College > Right Now

MEMORANDUM NO: 006-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Personnel Action (Replacement): Grounds Equipment Operator

The individual listed below has been recommended to fill the full-time Grounds Equipment Operator position.

Candidate
Recommended: Robert Leal

Education: Weslaco High School
Diploma

Experience: Owner – Rental Property Maintenance
Landscaping/Lawn Care March 2020 – Present

R & R Landscaping & Tractor Work
Owner/Operator July 1993 – March 2020

Salary: \$ 37,970.21 / Annually
Grade 107, 2023– 2024 TSCM Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	Grounds Equipment Operator (PID 257)		
Department:	Physical Plant	FLSA Status:	Non-Exempt
Reports to:	Grounds Maintenance Supervisor	Grade Level:	107
Safety Sensitive:	Yes	Job Category:	TSCM
HR approved:	Human Resources/JE	Date:	09/07/2023
Last updated by:	Physical Plant/ KN and BH	Date:	09/07/2023

SUMMARY

Responsible for the operation of all light equipment used in the maintenance of grounds. All duties as assigned.

ESSENTIAL DUTIES AND RESPONSIBILITIES include, but are not limited to the following.

- Drives gasoline or diesel-powered tractor to mow grass, draw implements such as box blades, scraper, post hole digger and so forth in order to perform landscaping duties.
- Operates gasoline powered street sweeper, slope mower, triplex reel mower and other pieces of riding equipment.
- Properly maintains all riding equipment and performs maintenance duties such as refueling, oiling, greasing, checks batteries, tires and other moving parts to ensure proper operation.
- Maintains grounds including landscaping, mowing, trimming, edging, watering, fertilizing and tree pruning.
- Applies chemicals such as fertilizers, herbicides, insecticides, pesticides and other horticulture chemicals used in grounds maintenance.
- Operates equipment engaged in loading, unloading, storing and distributing materials furniture, drums and other equipment designated for moving or reloading.
- Assists in the maintaining of the sprinkler system.
- Maintains tools and keeps work area clean and orderly and performs minor tool repairs.
- Assist with setups involving campus tables, chairs, etc.
- Other duties as assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

EDUCATION

- High school diploma or GED preferred.
- Must have a valid driver's license and current automobile insurance.

EXPERIENCE

- Experience in operating light motorized equipment.
- Experience in garden, lawn care or turf management preferred.

KNOWLEDGE, SKILLS, AND ABILITIES

- Must perform usual duties in the presence of others and must consider safety in order to prevent injury.
- Must be aware of people while operating equipment so as to not hit them or allow flying debris to strike anyone.
- Have the ability to work unsupervised.
- Must be able to make decisions concerning the safe operation of equipment and when it is to be operated.

WORK ENVIRONMENT

Regularly works around moving mechanical parts and in outside conditions that include inclement weather, heat and humidity. Noise level may be loud at times. Exposed to other disagreeable features such as dust, dirt, grease, dampness, chemicals, cleaning agents, exhaust and fuel fumes and runs a high risk of being bitten by insects such as wasps and bees.

PHYSICAL DEMANDS

Must be able to move objects, and use abdominal and lower back muscles to provide support over time without fatigue. Constant movement and use of limbs; this position requires good manual dexterity, coordination and stamina. Frequently moves assets and equipment weighing fifty (50) or more pounds across campus for various campus and event needs. The Grounds Equipment Operator will be exposed to rough riding, lifting, walking, pushing, pulling, sitting, standing, stooping, and general out of position work for approximately twenty-five (25%) of the time.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.



Robert J. Exley, PhD
President

Your College **Right Now**

MEMORANDUM NO: 009-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Personnel Action (Replacement): Grounds Equipment Operator

The individual listed below has been recommended to fill the full-time Grounds Equipment Operator position.

Candidate

Recommended: Edwin Morgan

Education: Friendswood High School
Diploma

Experience: Houston Fire Department
Paramedic / Maintenance April 1990 – November 2019

Salary: \$ 33,970.74 / Annually
Grade 107, 2023– 2024 TSCM Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	Grounds Equipment Operator (PID 257)		
Department:	Physical Plant	FLSA Status:	Non-Exempt
Reports to:	Grounds Maintenance Supervisor	Grade Level:	107
Safety Sensitive:	Yes	Job Category:	TSCM
HR approved:	Human Resources/JE	Date:	09/07/2023
Last updated by:	Physical Plant/ KN and BH	Date:	09/07/2023

SUMMARY

Responsible for the operation of all light equipment used in the maintenance of grounds. All duties as assigned.

ESSENTIAL DUTIES AND RESPONSIBILITIES include, but are not limited to the following.

- Drives gasoline or diesel-powered tractor to mow grass, draw implements such as box blades, scraper, post hole digger and so forth in order to perform landscaping duties.
- Operates gasoline powered street sweeper, slope mower, triplex reel mower and other pieces of riding equipment.
- Properly maintains all riding equipment and performs maintenance duties such as refueling, oiling, greasing, checks batteries, tires and other moving parts to ensure proper operation.
- Maintains grounds including landscaping, mowing, trimming, edging, watering, fertilizing and tree pruning.
- Applies chemicals such as fertilizers, herbicides, insecticides, pesticides and other horticulture chemicals used in grounds maintenance.
- Operates equipment engaged in loading, unloading, storing and distributing materials furniture, drums and other equipment designated for moving or reloading.
- Assists in the maintaining of the sprinkler system.
- Maintains tools and keeps work area clean and orderly and performs minor tool repairs.
- Assist with setups involving campus tables, chairs, etc.
- Other duties as assigned.

QUALIFICATIONS

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EDUCATION

- High school diploma or GED preferred.
- Must have a valid driver's license and current automobile insurance.

EXPERIENCE

- Experience in operating light motorized equipment.
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KNOWLEDGE, SKILLS, AND ABILITIES

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This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

JOB DESCRIPTION

Job Title:	Assistant Registrar (PID 439)		
Department:	Registrar	FLSA Status:	Exempt
Reports to:	Registrar	Grade Level:	206
Safety Sensitive:	Yes	Job Category:	Professional
HR approved:	Jessica Eddy	Date:	10/17/2023
Last updated by:	Dana H. Pence	Date:	10/17/2023

SUMMARY

The Assistant Registrar performs as the second in command for all of the functions within the Registrar's Office. The Assistant Registrar, under the direction of the Registrar, has the highest level of security clearance and direct responsibility for the management of the entire Colleague Student Module. The Assistant Registrar assists the Registrar in maintaining academic records for all current and former students, grading, records' editing functions, the production of transcripts, enrollment/degree verifications, and the processing of requests from students while ensuring compliance with College policies and the Family Educational Rights and Privacy Act (FERPA). The Assistant Registrar directly supervises the Veterans Affairs (VA) Coordinator and the Transcript Specialist, as well as a student worker.

ESSENTIAL DUTIES AND RESPONSIBILITIES include, but are not limited to the following.

- Supports the Registrar in overseeing all functions of the Registrar's Office.
- Makes ruling on state residency classification and re-classifications, when needed.
- Provides high quality service to campus constituencies by producing timely and accurate grade reports, transcripts, verifications of student enrollments/degrees, data reports, and other student information and interprets, explains, and enforces academic policies and procedures to students, faculty, staff, and parents.
- Oversees the Federal VA Benefits awarding process.
- Ensures the College's compliance with VA rules and regulations.
- Contact departments for late grade submissions and reports on all errors to Department Chairs, Deans and the Vice President of Instruction.
- Ensures compliance with the College and the State of Texas records retention policies by using professional resources to stay current with records management techniques relating to imaging, disaster recovery, retention schedule, and other critical issues.
- Reviews and designs office communication tools (forms, emails, texts, etc.).
- Ensures the accuracy of student records and grading each semester by coordinating audit reports and other quality assurance checks of student records which includes examining credit hours, fees, and other critical information, requesting various reports, editing for errors, making necessary corrections, and reporting results to the Registrar.
- Responsible for the reporting of enrollment data to the National Student Clearinghouse and facilitates the resolution of related system and data discrepancies.
- Assists the Institutional Effectiveness & Research (IER) department with state reporting and data corrections.
- Assists with the maintenance of the system academic calendar.

- Assists with Registration parameter setup and rules.
- Assists with coordination of registration services by developing and documenting policies and procedures, implementing and maintaining effective systems, and working in cooperation with the Registrar and others to ensure academic policies and procedures are enforced and proper records are maintained.
- Maintains a thorough knowledge of academic policies and College data systems and provides training for the department on topics such as FERPA, academic policies, and Colleague web-based computer systems and programs.
- Helps to develop, disseminate, and enforce the registration sequence for each registration cycle, including and supervising the input, maintenance, and testing of the prerequisite checking, registration sequence, and cancellation tables on the College database system.
- Ensures students have appropriate information needed to make informed decisions regarding registration, change of schedule, Pass/Not Pass grading, audit grading, and withdrawing and that the requests are processed sensitively, accurately, and according to College policy by monitoring the processing of such changes, proposing changes to policy when needed, and communicating such changes to the College community.
- Helps to ensure the course database system is accurate and responsive to the needs of the College by assisting the Registrar with implementing curricular changes, setting service learning indicators and making other updates to the system.
- Assists with Graduation orientation, reception and ceremony. Coordinates/completes census processing and end-of-term processing, including but not limited to the operation of grad submission windows, student record updates, non-attendance drop processing, class and/or level updates, core completion, calculation of dev. Credit hours
- Maintenance of Colleague's Degree Audit System every academic year as curriculum makes changes to each program. Troubleshoots potential issues with the degree audit system.
- Maintains and Troubleshoots the Apply Texas website.
- Develops a competent, productive, and effective staff by selecting and directly supervising the Veterans Affairs Coordinator and the Transcript Specialist.
 - This position also directly supervises a student worker.
- Contributes to a work environment that encourages knowledge of, respect for, and development of skills to engage with those of other cultures or backgrounds.
- Remains competent and current through self-directed professional reading, developing professional contacts with colleagues, maintaining membership in professional organizations and participating in conferences, attending professional development courses, and attending training and/or courses required by the Registrar.
- Serves on committees as directed.
- Serves as second in command in the Registrar's Office in the absence of the Registrar.
- Other related duties as assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

REQUIRED QUALIFICATIONS

- Bachelor's degree
- Minimum of three (3) years of experience in the functions of admissions and records in a higher education setting
- One (1) year of supervisory experience

PREFERRED QUALIFICATIONS

- Experience working with the Colleague Student Modules
- Preference will be given to candidates with experience in a position with similar responsibilities

KNOWLEDGE, SKILLS, AND ABILITIES

- Direct knowledge and skills in the following areas: computer integrated student data systems, maintenance of current and on-going systems and practices, development and implementation of new systems, development and implementation of policy and procedures, statistical data reporting.
- Demonstrated knowledge of student information systems and data input/retrieval; preferably the Ellucian Colleague Student Information System.
- Knowledge of computer applications including Microsoft Suite (Word, Excel, Outlook).
- Evidence of strong written and oral communication skills.
- Strong commitment to quality customer service.
- Attention to detail in accurate record-keeping, ability to prioritize tasks and handle multiple tasks simultaneously.
- Knowledge of procedures and THECB rules and regulations.

WORK ENVIRONMENT

The incumbent typically works in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of an office. Incumbent may encounter frequent interruptions throughout the work day.

PHYSICAL DEMANDS

The employee is regularly required to sit, talk, or hear; frequently required to use repetitive hand motion, handle or feel, and to stand, walk, reach, bend or lift up to twenty (20) pounds.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.



Robert J. Exley, PhD
President

Your College **Right Now**

MEMORANDUM NO: 004-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Personnel Action (Replacement): Grants Compliance Specialist

The individual listed below has been recommended to fill the full-time Grants Compliance Specialist position.

Candidate

Recommended: Felicia Ann McWilliams

Education: Texas A&M University-Commerce
Bachelor of Science – Mathematics
Bachelor of Science - Psychology

University of Houston
Master of Education – Curriculum and Instruction

Experience: Alvin Community College
Academic Coach for HSI Grant January 2019 – September 2021

Alvin Community College
PT Math Instructor June 2014 – January 2019

Salary: \$52,052.06 Annual
Grade 203, 2023– 2024 / Administrative/Professional Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	Grant Compliance Specialist (PID 625)		
Department:	Grants	FLSA Status:	Exempt
Reports to:	Coordinator, Grants	Grade Level:	203
Safety Sensitive:	Yes	Job Category:	Professional
HR approved:	Human Resources/LG	Date:	9/18/2023
Last updated by:	Director, Grants/LG	Date:	9/18/2023

SUMMARY

This position will assist the Grant Coordinator in successfully assuring that all grants at Alvin Community College are in compliance. The Grant Compliance Specialist will assist with monitoring, reporting, and ensuring compliance of institutional grants.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following.

- Carefully and critically review, analyze, monitor, and evaluate progress of active grant projects, plans, budgets, and reports.
- Provide ongoing grant monitoring, compliance, and administrative/business support to grant teams to assure consistent progress, grant processing, and reporting.
- Monitor and assist grant teams to achieve project goals through appropriate program design modifications.
- Identify and organize appropriate technical assistance and training for grantees.
- Identify needs for midstream program and budgetary adjustments to achieve desired results and facilitate where necessary.
- Provide accurate, timely grants summary and analysis reports, responses to inquiries, and grant histories according to reporting schedules and upon request.
- Work closely with internal and external teams to effectively promote grant success.
- Assure compliance with marketing requirements of grant contracts.
- Assist in the preparation of all necessary grant application/forms with accurate institutional information including final consolidation of all required components of the proposal, review the written text, verify the correct format, and appropriate number of proposal copies.
- Assist teams to analyze and interpret an agency's request for proposal (RFP), which includes eligibility requirements, instructions for proposal development and submission, budgeting requirements for allowable or unallowable costs, cost sharing requirements, and appropriate agency forms.
- Assist in review all known contract terms/requirements noted at the proposal stage of a grant project and obtain additional approvals from appropriate departments as necessary, including facilitation of written responses related to future negotiations of terms and conditions through Contract Negotiations, Executive Leadership Team, and other administrative offices at the college.
- Assist in the review and negotiate policy relative to grant program and financial compliance.
- Promote and maintain an inclusive environment where diverse perspectives are recognized and respected to build an equitable campus community.
- Other duties may be assigned

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

REQUIRED QUALIFICATIONS

- Bachelor's Degree in accounting, psychology, social services, higher education administration, public policy, or related degree
- Three (3) years related experience working in grant making organization, higher education grant work, and/or non-profit/business grant work

PREFERRED QUALIFICATIONS

- Master's degree in accounting, psychology, social services, higher education administration, public policy, or related degree
- Experience with budgeting and finance and program development.
- Experience working a variety of grant programs including private, state, and federally funded initiatives.

KNOWLEDGE, SKILLS, AND ABILITIES

- Understanding of state and federal grant compliance policies on fiscal and programmatic areas.
- Excellent oral and written communication skills.
- Knowledge of and proficiency with a variety of computer software applications including Microsoft Word, Excel, Access, PowerPoint, and Outlook.
- Ability to work in a fast-paced, team-oriented environment while juggling and coordinating multiple projects and deadlines.
- Demonstrated attention to detail.
- Cultural sensitivity and experience in working with diverse populations.
- Ability to operate independently with moderate supervision.
- Ability to travel.

WORK ENVIRONMENT

The incumbent typically works in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of an office. Incumbent may encounter frequent interruptions throughout the work day.

PHYSICAL DEMANDS

The employee is regularly required to sit, talk, or hear; frequently required to use repetitive hand motion, handle or feel, and to stand, walk, reach, bend or lift up to twenty (20) pounds.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

ACC ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

Job Title:	Police Officer (Full-Time or Part-Time)		
Department:	Campus Police	FLSA Status:	Non-Exempt
Reports to:	Chief of Police	Grade Level:	FT PD1 PT 19 hr F Step 1 PT 36 hr F Step 3
Safety Sensitive:	Yes	Job Category:	
HR approved:	Human Resources/JE	Date:	1/30/2023
Last updated by:	Campus Police Chief/RP	Date:	1/30/2023

SUMMARY

The Police Officer will perform all duties required for all police officers of any other jurisdiction, including enforcing all state and federal laws, as well as Alvin Community College (ACC/College) rules and regulations. Incumbent is responsible for community policing, patrol, law enforcement, investigations, parking enforcement, building security, motorist assistance, special events coverage, and communications. Maintains an active patrol presence on ACC's campus and maintain a safe environment for the faculty, staff, students, and community members.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following.

- Enforcing all State and Federal laws, including College rules and regulations.
- Responsible for an active patrol presence on the College campus to maintain a safe environment for the faculty, staff, students, and community members.
- Conduct criminal investigations, motor assists, key assists, building checks and other duties as assigned.
- All other related duties as assigned by the Chief of Police

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

EDUCATION

- High School diploma or equivalent

EXPERIENCE

- Law Enforcement experience preferred.

ADDITIONAL REQUIREMENTS

- Minimum age 21
- Must possess a Texas Commission of Law Enforcement Peace Officer license and be current with Texas Commission on Law Enforcement mandated training/hours.
- Honorable discharge from the Military (If applicable).
- Honorable discharge from last Law Enforcement Agency of employment (If applicable).
- No disciplinary Action resulting in suspension within the past 24 months.
- No disciplinary action resulting in written reprimand within the past 12 months.
- Applicants who pass the above listed requirements will be contacted by the Alvin Community College Police Department regarding the physical agility test. Those

applicants will be required to pass the physical agility test as a requirement to move forward in the hiring process. The physicality agility test is described as follows:

PHYSICAL AGILITY TEST

- As a condition of employment for all sworn personnel, police officer applicants are required to pass a physical agility test based upon standards which have been determined to identify the general physical agility of police personnel. Failure to achieve the required level of performance in the physical agility test will constitute failure of the physical agility test. Total length of the physical agility course is approximately 350 yards. The physical agility test consists of three parts:

EVENT AND REQUIRED LEVEL OF PERFORMANCE

- Warm Ups 10 minutes
- Stair climb, Hallway run, and Body Drag Maximum of 2 minutes and 45 seconds
- Cool Down 15 minutes

INSTRUCTIONS TO APPLICANTS

- Prior to the day of testing, applicants should insure that they maintain a regular physical agility routine including strength training and cardiovascular exercise, are well rested, well hydrated; having refrained from alcohol consumption which severely dehydrates the body, and have been eating a nutritious and well-balanced diet. Water will be provided during the testing and you may bring sports drinks if you desire. Additionally, applicants should wear clothing and footwear appropriate for strenuous physical exercise. Inappropriate attire and/or attire deemed to be offensive will not be permitted.
- Applicants are expected to arrive early for check-in, 15 minutes prior to the designated test time. Failure to arrive prior to the designated test time will result in the applicant's disqualification from the testing process.
- Applicants must bring their signed Police Applicant Physical Agility Waiver of Liability (attached to this document) and driver's license for check-in purposes.
- Applicants will be taking a physical agility test, so they need to make sure they do not wear clothing that is restrictive for movement. It may be helpful to check related weather reports for temperature conditions expected for the day of testing. Suggested attire may include: gym shoes, t-shirts, shorts, sweat shirts, sweat pants, etc...
- Applicants will be given an orientation and walk through of the physical agility test. No applicant will be allowed to take the test unless he/she fully understands what is expected. Applicants will be expected to follow all instructions given by Alvin Community College Police Department personnel prior to, during, and at the conclusion of testing. Alvin Community College Police Department Personnel will be available to answer questions prior to the administration of the test.
- The Physical Agility Test has a minimum standard and is the same for each applicant regardless of age, race, or gender. The physical assessment test attempts to measure whether or not the applicant is fit for duty for a position as a police officer. Failure to achieve the required level of performance will constitute failure of the physical agility test. The police officer applicant physical agility test will be administered as follows:
 - **Event I – Warm-Up – 10 Minutes**
 - The applicant is permitted to choose whatever warm up method is best suited to prepare him/her for strenuous physical activity. The warmup is where you will do one to several exercises in short duration to get muscles, joints, ligaments, and tendons warmed up prior to stretching them. Then warm up these areas by stretching different areas of the body. This is important as it is a gradual way of getting the body ready for more strenuous exercise and to reduce risk of injury. This will also help to improve flexibility, which should be a component to

any workout. Active participation in this event is optional. Applicants who elect not to warm up prior to participating in the remaining event will not receive a failing assessment for Event I.

- **Event II – Stair climb, Hallway run, and Body Drag – 2 minutes and 45 seconds**
- Each applicant will run the stair climb, hallway run, and body drag as one continuous event.
- This event will start with the applicant seated in a patrol vehicle with the door closed and end when the applicant drags the dummy's head across the finish line.

Stair climb, hallway run, and Body Drag

-
- 1. Patrol Car: The candidate will sit in the driver's seat of a patrol car with the doors closed and await further instructions. Timing begins when the candidate opens the car door.
- 2. Stair Climb: The candidate will exit the patrol vehicle and enter the S building through the open North East doors and proceed to east stair case. The applicant will run up the stairs. The applicant will be required to place at least one foot on each step, going up and coming down. Use of the hand rails are permitted. Failure to touch each step result in a failure. Exercise caution when going up and down the steps as to not trip or fall.
- 3. Hallway Run: The applicant will run the length of the second floor of the S building in a figure 8 pattern, following the instructions of the staff.
- 4. Stair Descend: The applicant will run down the west stair well of the S building. The applicant will be required to place at least one foot on each step, going up and coming down. Use of the handrails are permitted. Failure to touch each step result in a failure. Exercise caution when going up and down the steps as to not trip or fall.
- 5. Body Drag: This portion of the test simulates the activity necessary to remove an unconscious person to a place of safety. Upon exiting the east doors of the S building the applicant will drag a dummy (approximately 170 pounds) in a Med-Sled® 30 feet. The time stops when the dummy's head crosses the finish line.
- **Event III Cool Down 15 minutes**
- Cool down/recover for 15 minutes - Applicants must complete the cool down/recover.
- Applicants who do not complete the cool down/recover will be considered to have failed the physical Agility assessment testing.
- Should an applicant fail the physical agility test the applicant will have three (3) attempts with a fifteen (15) minute rest period between attempts

BACKGROUND INVESTIGATION

- As a condition of employment candidates must pass a background investigation that includes the following:
 - Personal and family history
 - Credit history, including current creditors.
 - Education, including all schools attended and degrees or certificates obtained.
 - All residences for the past ten years.
 - Comprehensive employment history.
 - A fingerprint-based criminal history search, including all arrests, locations, dates, and dispositions.
 - Traffic summonses and accidents.
 - An inquiry of family, friends, and associates as to character and reputation.

- Pass an oral interview.
- Pass a physical examination, psychological screening, and a drug test.
- Any other standards set by law or by policy of the Texas Commission on Law Enforcement.
- Must qualify with duty firearms with Alvin Community College Police Department firearms instructor prior to first day in Field Training.

KNOWLEDGE, SKILLS, AND ABILITIES

- Have a working knowledge of computers.
- Must have a current valid Texas driver's license with no more than three (3) moving violations in the last three (3) years.
- Must be able to work a rotating schedule and weekends in an educational environment.
- Extensive knowledge and understanding of criminal law, traffic and civil law, as it relates to a police officer.
- Good communication skills and ability to resolve situations between subjects.
- Must be able to work with other agencies in a professional manner.
- Must be ready, at any time, to act should an emergency arise.

WORK ENVIRONMENT

Must be able to maintain emotional control under stress. Strenuous walking, standing, and climbing; ability to operate a motor vehicle; specific hearing and visual requirements, ability to control sudden violent or extreme physical acts of others and exhibit rapid mental and muscular coordination simultaneously. May be subject to adverse and hazardous working conditions, including violent and armed confrontations. Work outdoors in varying climate conditions; drive in different areas of district at odd hours; on call up to twenty-four (24) hours a day.

PHYSICAL DEMANDS

Frequently required to stand, walk, sit, and talk or hear. The employee is occasionally required to use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; climb or balance; stoop, kneel, crouch, or crawl; and taste or smell. The employee must frequently lift and/or move up to fifty (50) pounds and occasionally lift one-hundred (100) pounds or more. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

Alvin Community College is an equal opportunity institution and does not discriminate against anyone on the basis of race, religion, color, sex, pregnancy, gender equity, sexual orientation, parental status, national origin, age, disability, family medical history or genetic information, political affiliation, military service or veteran's status.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

POLICE APPLICANT PHYSICAL AGILITY

WAIVER OF LIABILITY

1. I declare and represent that I received, read, and understand the Police Applicant Physical Agility Information attached hereto and this Police Applicant Physical Agility Waiver of Liability form. I further declare and represent that I am now in good health, that I am familiar with and understand the nature of the Police Applicant Physical Agility Test being conducted by the Alvin Community College (ACC) Police Department, that I am physically and medically fit for the participation in said test, that my personal attire is safe and fit for participation in said test, and that I voluntarily agree to participate in said test. I further agree and warrant that if, at any time, I believe the conditions to be unsafe, I will immediately discontinue further participation in the activity and notify the Alvin Community College Police Department staff.
2. I hereby consent and agree to all the following additional terms and conditions:

- a. **Acknowledgement of Risk**

As a participant in the Police Applicant Physical Agility Test, I recognize and acknowledge that there are certain risks of physical injury. I agree to assume the full risk of any injury, including death, damage or loss which I may sustain as a result of participating in any and all activities connected with or associated with said test.

- b. **Waiver of Liability and Release of All Claims**

I DO HEREBY, FOR MYSELF, MY HEIRS, MY EXECUTERS AND ADMINISTRATORS, AND ANY OTHER PARTIES CLAIMING UNDER OR THROUGH ME, FULLY WAIVE AND RELEASE ACC, THE ACC BOARD OF REGENTS, THE ACC POLICE DEPARTMENT, AND ALL OF ACC'S ELECTED OFFICIALS, OFFICERS, AGENTS, EMPLOYEES, SERVANTS, MONITORS, AND EXAMINERS FROM ANY AND ALL LIABILITY, CLAIMS, DEMANDS, AND CAUSES OF ACTION WHATSOEVER ARISING OUT OF OR RELATED IN ANY WAY TO ANY LOSS, DAMAGE, OR INJURY (INCLUDING BUT NOT LIMITED TO DEATH) THAT MAY BE SUSTAINED BY ME WHILE PARTICIPATING IN THE POLICE APPLICANT PHYSICAL AGILITY TEST, OR UPON THE PREMISES WHERE SAID TEST IS BEING CONDUCTED, WHETHER SAID LOSS, DAMAGE, OR INJURY (INCLUDING BUT NOT LIMITED TO DEATH) RESULTS FROM THE NEGLIGENCE OF ACC, THE ACC BOARD OF REGENTS, THE ACC POLICE DEPARTMENT, AND ACC'S ELECTED OFFICIALS, OFFICERS, AGENTS, EMPLOYEES, SERVANTS, MONITORS, OR EXAMINERS, OR IS OTHERWISE CAUSED.

c. Indemnity and Defense

I do hereby agree, for myself, my heirs, my executors and administrators, and any other parties claiming under or through me, to indemnify and hold harmless and defend ACC, the ACC Board of Regents, the ACC Police Department, and ACC's elected officials, officers, agents, employees, servants, monitors, and examiners from any and all claims, demands, or causes of action whatsoever arising out of or related in any way to loss, damage, or injury (including but not limited to death) that may be sustained by me while participating in the Police Applicant Physical Agility Test, or upon the premises where said test is being conducted.

Signature of Applicant _____

Print Name Legibly _____

Date _____

Alvin Community College Police Department use only: Received by: _____ Date Received: _____ Applicants TDL #: _____
--

MEMORANDUM NO: 001-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Personnel Action (Replacement): Cloud Systems Administrator

The individual listed below has been recommended to fill the full-time Cloud Systems Administrator position.

Candidate

Recommended: Kevin Schreiber

Education: Stephen F. Austin State University
BA, Computer Science

Experience: AMOCO Federal Credit Union

Infrastructure Coordinator	January 2022 – Present
Interim Helpdesk Coordinator/IST Coordinator	May 2021 – January 2022
Infrastructure Specialist	March 2020 – May 2021
Help Desk Specialist II	June 2019 – March 2020
Help Desk Specialist I	March 2019 – June 2019

Salary: \$ 76,070.53 / annually
Grade 210, 2023– 2024 Professional Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	Cloud Systems Administrator	
Department:	Information Technology	FLSA Status: Exempt
Reports to:	Network Manager	Grade Level: 210
Safety Sensitive:	Yes	Job Category: Professional
HR approved:	Human Resources/LH	Date: 03/20/2023
Last updated by:	Kelly Klimpt	Date: 03/20/2023

SUMMARY

The Clouds Systems Administrator is responsible for performing advanced professional and complex technical work associated with cloud-hosted applications and platforms and campus-based local and wide area network, server environments. The position researches, plans, and implements cloud-hosted applications and platforms, specifically in the Microsoft 365 platform. The Administrator provides guidance and support for client endpoint and instructional technology concerns. The goal of the Cloud Systems Administrator is to operationalize the College's cloud, network, and server infrastructures efficiently and securely.

ESSENTIAL DUTIES AND RESPONSIBILITIES include but are not limited to the following.

- Analyzes, deploys, configures, and maintains cloud-based infrastructure and services
- Manages and maintains the Microsoft 365 environment, including Azure AD, Exchange Online, SharePoint Online, Team, OneDrive for Business, Defender 365, and other related services.
- Monitors and resolves performance issues, security vulnerabilities and threats, and service outages.
- Ensures high availability and disaster recovery measures are in place for all cloud-based applications and systems.
- Implements the installation, maintenance, and administration of interconnected networking devices, servers, and storage devices.
- Works closely with the College Network Manager and Information Security Officer to ensure cloud and network operations support security objectives.
- Manages cloud-based and on-premise resources such as virtual machines, storage, and networking
- Performs statistical analysis on cloud and network utilization and availability and manages performance through fine tuning and capacity planning activities.
- Automates administrative tasks using scripting/programming languages.
- Performs routine backups and archival of configuration files for disaster recovery and business continuity.
- Documents standards and processes to develop consistent and repeatable deployment and maintenance of cloud-based systems.

- Stays current with cloud technology developments and trends; makes recommendations to improve the college's cloud strategy
- Coordinates and develops training and support on the use of available network hardware and software in conjunction with the Service Desk team.
- Provides high level technical expertise to end users.
- Other duties as assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

EDUCATION

- Bachelor's degree in Computer Science, Information Systems, or a closely related field required
- Relevant professional certification(s), such as AWS Certified Solutions Architect, Microsoft Certified Solution Architect, Cisco Certified Network Associate required
- A combination of experience, education, and certification(s) may be considered in lieu of the degree and/or certification requirements.

EXPERIENCE

- Required: Five (5) years of professional, progressively responsible work experience in multiple areas of information technology that include experience from two (2) or more of the following:
 - Cloud-based infrastructure and services, such as Amazon Web Services or Microsoft Azure
 - Virtualization technologies, such as Hyper-V, VMWare, or XenServer, for virtual server and virtual desktop environments
 - Administrative experience with Microsoft 365 including Azure AD
 - Network administration, such as Cisco routers, firewalls, and switches
 - Server administration, such as Windows Servers, Microsoft AD
 - Scripting and automation tools such as PowerShell
- Preferred:
 - Administrative experience with Microsoft 365 Intune and Defender
 - SharePoint administration or design experience
 - Cisco network platforms including routers, switches, Cisco Identity Services Engine, and DNA Center
 - Networked systems automation and integration

KNOWLEDGE, SKILLS, AND ABILITIES

- Ability to create and maintain technical and procedural documentation
- Must be able to adapt to change, learn quickly, and coordinate multiple projects
- Demonstrated ability to work effectively within multiple application environments
- Inquisitive and ambitious in discovering how updated technologies may benefit the department and the college
- Effective communication and interpersonal skills.
- Effective time management and attention to detail
- Ability to meet deadlines, schedules and target dates; demonstrate follow-through skills.
- Ability to travel to off-campus locations, including high schools and Texas Department of Corrections sites, to perform network management and upgrades.
- Must be available for occasional work outside of normal business hours

WORK ENVIRONMENT

The incumbent typically works in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of an office. Incumbent may encounter frequent interruptions throughout the work day.

PHYSICAL DEMANDS

Must be able to move objects, and use abdominal and lower back muscles to provide support over time without fatigue. Constant movement and use of limbs; this position requires good manual dexterity, coordination and stamina. Frequently lifts equipment weighing up to forty (40) pounds. Occasionally ascends/descends a ladder to drop cables for network connections.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

JOB DESCRIPTION

Job Title:	Admissions Counselor (PID 802)		
Department:	Student Services	FLSA Status:	Non-Exempt
Reports to:	Director, Recruitment & Enrollment	Grade Level:	111
Safety Sensitive:	No	Job Category:	TSCM
HR approved:	Human Resources/LH	Date:	10/05/2023
Last updated by:	John Matula, VPSS	Date:	9/21/2023

SUMMARY

Under the Guided Pathways Model, the Admissions Counselor provides direct services for enrollment, registration, financial aid, retention, recruitment, and general student services for new and prospective students.

ESSENTIAL DUTIES AND RESPONSIBILITIES include, but are not limited to the following.

- Provides enrollment case-management services for prospective students related to all aspects of the enrollment process.
- Works with assigned case-loads of new students to determine their individual enrollment needs.
- Provides triage services for students related to all aspects of the enrollment process.
- Determine the appropriate testing requirements for new students and provide testing referrals to the Testing Center.
- Assist students with identifying test preparation materials and workshops.
- Facilitate activities related to career exploration and guidance for new students.
- Communicate degree plan information for all ACC degrees and certificate programs to new students.
- Communicate developmental education requirements to new students.
- Communicate available academic pathways to new students.
- Assist students with completing the financial aid application process.
- Assist students in determining the appropriate documents needed for the financial aid application process.
- Serve as liaison between Financial Aid and the student regarding the financial aid process and needed documents.
- Assist students with online enrollment process.
- Assist students with completing the application for admissions.
- Perform outreach and recruitment services for students who have expressed interest in attending ACC.
- Transition students to their assigned academic advisor and assist with scheduling advising appointments.
- Communicate and screen withdrawal requests for new students.
- Information source.
- Releases departmental holds.
- Determines need and makes referrals for academic advising, career and personal counseling.
- Guides and directs students regarding course registration.

- Determines and processes residency classifications.
- Processes Change of Major Program requests.
- Accepts documentation and forms needed for admission and registration.
- Advises students about the status of the financial aid application.
- Serves as the primary information source for new students on campus.
- Answers general information inquiries directed to the Call Center or via chat services.
- Perform group presentations on or off campus to prospective students.
- Assist with group advising sessions and New Student Orientation.
- Must maintain knowledge of state regulations regarding residency, tuition exemptions and waivers, THECB policies that affect students, federal financial aid regulations, federal privacy laws
- Other duties as assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

REQUIRED QUALIFICATIONS

- Associate's degree in a related field **and** one (1) year of related customer service experience
- **Or** equivalent combination of completed college courses and experience

PREFERRED QUALIFICATIONS

- Bachelor's degree in a related field
- Related certifications or continuing education training beyond the required education
- Two (2) years of experience in a directly related role at a community college or university
- Bilingual English/Spanish skills

KNOWLEDGE, SKILLS, AND ABILITIES

- Requires demonstrated customer service skills.
- Requires accuracy and attention to detail.
- Must be able to maintain a professional demeanor when dealing with difficult situation and persons.
- Must be able to process and handle multiple tasks simultaneously.
- Requires stamina during peak periods.
- Must be able to problem solve and think creatively.
- Must be patient and even tempered.
- Excellent communication skills both verbally and in writing.
- Ability to make presentation to large groups of students and others.
- Proficient with computer and office machines.
- Ability to sit for long periods of time in one location.
- Ability to speak clearly and concisely.
- Ability to work extended office hours during peak periods of enrollment and registration.
- Must have a valid driver's license and current automobile insurance

WORK ENVIRONMENT

The incumbent typically works in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of an office. Incumbent may encounter frequent interruptions throughout the work day.

PHYSICAL DEMANDS

The employee is regularly required to sit (for extended periods of time), talk, or hear; frequently required to use repetitive hand motion, handle or feel, and to stand, walk, reach, bend or lift up to twenty (20) pounds.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.



Robert J. Exley, PhD
President

Your College **Right Now**

MEMORANDUM NO: 014-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Personnel Action (Replacement): Telecommunicator

The individual listed below has been recommended to fill the full-time Telecommunicator position.

Candidate
Recommended: **Hannah Gamache**

Education: Alvin High School
Diploma

Experience: Shelby County Sheriff's Office
Telecommunicator August 2022 – December 2022

Alvin Animal Clinic
Vet Assistant May 2019 – May 2020

Salary: \$33,136.33 Annual
Grade 109, 2023– 2024 TSCM Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	Telecommunicator		
Department:	Campus Police	FLSA Status:	Non-Exempt
Reports to:	Sergeant, Campus Police	Grade Level:	109
Safety Sensitive:	Yes	Job Category:	TSCM
HR approved:	Lindsey Hindman	Date:	10/06/2022
Last updated by:	Ronald Phillips	Date:	10/06/2022

SUMMARY

The Telecommunicator position is responsible for the operation of the TLETS computer system which has world-wide capabilities. The position performs duties including: typing, filing, radio computer data entry, radio dispatch and other clerical duties. Other duties related to the safety of Officers, students and staff will be required.

ESSENTIAL DUTIES AND RESPONSIBILITIES include, but are not limited to the following.

- Coordinates correspondence, memos, purchase order and travel requests.
- Answer telephone and provide administrative support for all supervisors and the Chief of Police.
- Coordinate radio and telephone communications for Police Officers and other personnel on campus.
- Responsible for maintaining vehicle parking permit files.
- Responsible for maintaining files of traffic citations, both College and JP 3.
- Responsible for reviewing, approving or denying vehicle usage requests.
- Maintain a log of lost and found items and log claimed items.
- Responsible for maintaining files on key distribution.
- Responsible for a monthly report of travel mileage of the College fleet vehicles distributed to proper personnel including Chief of Police, Vice President(s) and College President.
- Assist campus receptionist with work overloads as needed.
- Responsible for maintaining a daily radio log of all assignments to Police Officers which are entered into the Police reporting systems.
- Responsible for inventory of office supplies and printed forms used in office.
- Responsible for dispatching Officers to calls for service.
- Responsible for maintaining records of students with disabilities.
- Responsible for dispatch coverage during emergency situations.
- Responsible for state report preparation and submission.
- Telecommunication Operator (TCO) serves as Terminal Agency Contact (TAC) for the TLETS computer in conjunction with Austin.
- Responsible for maintaining required information on drivers of college vehicles (i.e. driving record, and liability insurance).
- Provides assistance for callers, on-site visitors, students and employees as needed.

- Coordinates the message on the alert system in the event of a campus emergency.
- Must be willing to work all shifts, special events and overtime.
- Other duties as assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities preferred or required.

EDUCATION

- High School diploma or the equivalent required.

REQUIREMENTS:

- At least one (1) year of clerical experience.
- Must be able to obtain a Basic Telecommunicator Certification through TCOLE within a year from hire date.
- Must have a valid Texas driver's license.
- Must be willing to work all shifts, special events and overtime.

KNOWLEDGE, SKILLS, AND ABILITIES

- Telecommunicator/Dispatch experience with a law enforcement agency preferred.
- Licensed TCOLE Telecommunicator preferred.
- Knowledge of police and radio procedures, and working knowledge of office equipment preferred.

WORK ENVIRONMENT

The incumbent typically works in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of an office. Incumbent may encounter frequent interruptions throughout the work day.

PHYSICAL DEMANDS

The employee is regularly required to sit, talk, or hear; frequently required to use repetitive hand motion, handle or feel, and to stand, walk, reach, bend or lift up to twenty (20) pounds.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

9.B. Headcount Report

	Budgeted 2023-24	JANUARY 2024	HR Vacancies
Administrative	14	12	2
*Professional	87	78	7
Faculty	124	119	6
**Technical Support, Clerical & Maintenance (TSCM)	117	104	15
Total Full-Time (FT) Employees	342	313	30

*Count includes 4 grant funded *professional* employees

**Count includes 2 grant funded *TSCM* employee

9.C. Resignation/Retirement Report

Resignation/Termination Report

	Name	Position / Department	Last Day Worked	Reason
1	Cooper Terry	Grounds Equipment Operator	11/6/2023	Termination
2	Sheree Walls	CE Admission/Registration Specialist	11/20/2023	Termination
3	William Campos	Supervisor, Shipping & Receiving	12/8/2023	Resignation
4	Maria Olivares	Academic Support Specialist	12/8/2023	Resignation
5	Holly Williams	Director, Student Retention/Success	1/5/2024	Resignation
6	Anna-Lisa Hernandez	Counselor	1/10/2024	Retirement
7	Ashlea Massie	Instructor / English	1/2/2024	Resignation
8	Maria A Garcia	Custodian / Physical Plant	1/31/2024	Retirement

10. **Consent Agenda**
 - 10.A. **Minutes**

**ALVIN COMMUNITY COLLEGE
REGULAR MEETING OF NOVEMBER 16, 2023
OFFICIAL MINUTES**

The Board of Regents of Alvin Community College met in a regular session on the 16th day of November at 6:00 p.m., with the following members, administrative personnel, and guests present:

'Bel Sanchez	Chairman
Jody Droege	Vice-Chair
Patty Hertenberger	Secretary
Jim Crumm	Regent
Michael Hoover	Regent
Jake Starkey	Regent
Robert Exley	President, Alvin Community College
Karl Stager	Alvin Community College
Stacy Ebert	Alvin Community College
John Matula	Alvin Community College
Nichole Eslinger	Alvin Community College
Wendy Del Bello	Alvin Community College
Kelly Klimpt	Alvin Community College

Beth Nelson
Kyle Stone
Tammy Giffrow
Kyle Marasckin
John Tompkins
Alyssa Bullock

Nadia Nazarenko
Debra Fontenot
Alexander Marriott
Anita Exley
Mary Jove
Dick Tyson

Karmen Wells
George Tacquard
Patty Sanchez
Billy Allen
Bryan Hinshaw
Lilly Garcia

Call to Order

The meeting was called to order by Chair Sanchez at 6:06 p.m.

Certification of Posting of Notice

Certification of the posting of the notice as listed in the agenda was acknowledged. Dr. Exley certified that a notice of the meeting was posted in accordance with Title 5, Chapter 551, Texas Government Code.

Executive Session

- *For the purpose of a private consultation with its attorney when seeking the advice of its attorney about pending or contemplating litigation, or a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, clearly conflicts with this Chapter in accordance with Section 551.071; Deliberate the purchase, exchange, lease, or value of real property in accordance with Tex. Gov't Code Section 551.072; Deliberate the evaluation of ACC employees, including, but not limited to, College President's goals as related to President's evaluation, in accordance with Tex. Gov't Code Section 551.074.*

The meeting was called back into session by Chair Sanchez at 7:05 p.m.

- **Pledge**
- **Invocation**
Invocation by Dr. Crumm.

Citizen Inquiries

Mr. Dick Tyson spoke on topic of Veteran's Day, investigations, and public paying for debt.

Board Comments

The Regents talked about their CCATT experiences, Founders Day luncheon, Fall Fest, the student Art Show and all the work the students and staff put into it, and lastly the success of the Foundation Gala.

Approval of the Consent Agenda

Chair Sanchez said that she would entertain a motion of approval of the Consent Agenda that included the approval of Minutes Regular Board Meeting of October 26, 2023, Personnel Action (Replacement): Faculty, Biology, Personnel Action (Replacement): Faculty, Economics, Personnel Action (Replacement): Athletic Director, the Federal, State and Private Grants Awarded during 2022-23 and Projected for 2023-24 Report, and consider approval of Brazoria County Appraisal District – Resolution to Cast Votes. A motion to approve the Consent Agenda was made by Mr. Starkey. Seconded by Mr. Hoover. Motion passed unanimously.

President's Report

Dr. Exley gave a summary that included the following:

For the seventh time, ACC was named among the top 150 colleges in the country by the Aspen Institute. We are now eligible to compete for the Aspen Prize in 2025.

Registration for the Spring semester is open now! Classes begin on January 16. The Foundation will once again be offering the First Step Award to first time in college students.

Speaking of the Foundation... what a wonderful night we had at the Annual Gala on November 10. We had a great night and raised a lot of money for our students and programs.

The Foundation is now accepting applications for more than \$75,000 in scholarships. The deadline to apply for these scholarships is March 1.

The Texas New Mexico Power Fund recently awarded a \$8,000 grant to the Foundation to purchase a biosafety cabinet for the ACC Biotech program.

The college recognized our local veterans during the Veterans Day ceremony on November 9.

The college hosted a forum on Generative AI on October 30-31 to discuss the issues that the college and the workforce will face with the advent of Artificial Intelligence. Keynote speaker for the forum was Todd McLees, a consultant and expert on generative AI.

When the capital Christmas tree is unveiled this holiday season, it will feature an ornament decorated by Art student Emily Bias. Her ornament was chosen to represent District 29 and will go on display starting November 29.

The college hosted its first ever Welding Showdown on November 4. The event included students from seven colleges including ACC, Houston Community College, Wharton Junior College, College of the Mainland, Western Texas College, Texas State Technical College and Brazosport College.

The Art Department hosted a Dia De Los Muertos event on November 1. A group of students and Art Department staff crafted various elements for the installation and Foreign Languages instructor Saul Olivares spoke about the significance of the holiday in Hispanic culture.

The Arrive Alive tour stopped at the college on November 8 to teach students about the dangers of drunk and distracted driving. The event provided students with food and activities that included a driving simulator and informational booths from the Bay Area Council on Drugs and Alcohol, Crime Stoppers as well as the ACC Police Department.

The Fall Student Art Show is now under way in the Fine Arts Gallery in the student center.

As the holiday season approaches we have many fine arts performances and shows coming up. The Choir will have its annual Christmas Concert on November 28 at the First United Methodist Church in Alvin. The Theatre will have performances of It's a Wonderful Life: a live radio play from December 2-9. The ACC Concert and Community Band will hold a Christmas concert on December 10 at the theatre.

This report was for information only.

Annual College Data Report

Mr. Pat Sanger presented the annual college data report that compared Fall 2022 to Fall 2023 and included the following: ACC faculty and staff longevity facts, high percentage of out of district students, highlighted dual enrollment, the increase of financial assistance in the form of Pell and trends in age and genders. This report was for information only.

Annual Report on Board Member Trainings

Dr. Exley reported the annual Board member trainings. This report was for information only.

Consider Approval of Parking Lot Refurbish

The motion to authorize the President to enter into a contract with Texas Precision Paving for an amount not to exceed \$528,450.00 was made by Secretary Hertenberger. Seconded by Mr. Hoover. Motion passed unanimously.

Consider Approval of Commodity Spending

The motion to approve a authorize the annual spend for Welding equipment and supplies at \$100,000 through August 2024 was made by Secretary Hertenberger. Seconded by Vice Chair Droege. Motion passed unanimously.

Consider Approval of ERP/SIS Staffing Augmentation

The motion to approve the statement of work from Ultimate Consulting, LLC for this engagement with a maximum expenditure of \$202,800 through June 2024 was made by Mr. Starkey. Seconded by Dr. Crumm. Motion passed unanimously.

Consider Approval of IT Infrastructure Staffing Augmentation – No Cost Extension

The motion to approve the continued utilization of Zion Cloud Solutions for this engagement through June 2024, not to exceed the pre-approved maximum expenditure was made by Vice Chair Droege. Seconded by Mr. Hoover. Motion passed unanimously.

Consider Approval of Dual Enrollment F.A.S.T. Tuition Rate and Waivers

The motion to approve the presented FAST Program waivers and rates effective with the Spring 2024 semester was made by Mr. Starkey. Seconded by Dr. Crumm. Motion passed unanimously.

Financial Report Ending October 2023

Mr. Starkey moved to approve the financial and investment report for October 2023. Seconded by Mr. by Vice Chair Droege. Motion passed unanimously.

Consider Approval of Specific Personnel Action Requests

The motion to approve the specific personnel action discussed in executive session was made by Secretary Hertenberger. Seconded by Mr. Starkey. Motion passed unanimously.

Acknowledgement and Acceptance of Regent Position 6 Resignation

Chair Sanchez also announced that Regent Jake Starkey would be vacating the remainder of his Board of Regents term, thanked him for his service to Alvin Community College and wished him well.

Adjournment

There being no further business before the Board, the meeting was adjourned at 7:51 p.m.

Dr. Patty Hertenberger, Secretary

'Bel Sanchez, Chair

**ALVIN COMMUNITY COLLEGE
SPECIAL CALLED MEETING OF DECEMBER 7, 2023
OFFICIAL MINUTES**

The Board of Regents of Alvin Community College met in a Special Called session on the 7th day of December 2023 at 6:30 p.m., with the following members, administrative personnel, and guests present:

'Bel Sanchez	Chairman
Jody Droege	Vice-Chair via Teams
Patty Hertenberger	Secretary
Jim Crumm	Regent
Kam Marvel	Regent
Michael Hoover	Regent
Yvette Reyes-Hall	Regent
Darren Shelton	Regent
Robert Exley	President, Alvin Community College
John Matula	Alvin Community College
Karl Stager	Alvin Community College
Kelly Klimpt	Alvin Community College
Mary Jove	Alvin Community College
Nichole Eslinger	Alvin Community College
Stacy Ebert	Alvin Community College
Wendy Del Bello	Alvin Community College

Mike Pyburn
Clay Grover
Tammy Giffrow

John Tompkins
Beth Nelson
Dave Smith

Anita Exley
Jim Cross

Call to Order

The meeting was called to order by Chair Sanchez at 6:34 p.m.

Certification of Posting of Notice

Certification of the posting of the notice as listed in the agenda was acknowledged. Dr. Exley certified that a notice of the meeting was posted in accordance with Title 5, Chapter 551, *Texas Government Code*.

Pledge

Invocation

Invocation by Mr. Marvel.

Citizen Inquiries

There were no citizen inquires.

Appointment for Regent Position 6 for only until the next District General Election on May 4, 2024

Motion to appoint former Board Regent, Mr. Mike Pyburn, via resolution to fill Position 6, vacated via the resignation of Regent Jake Starkey, until the next district election slated for May 4, 2024 was made by Secretary Hertenberger. Seconded by Mrs. Reyes-Hall. Motion passed unanimously.

Judge Mike Merkel performed the swearing in of Mr. Mike Pyburn, the Regent Appointment - Position 6.

Approval of Personnel Action

The motion to approve all Personnel Action (Replacements) items seven through ten was made by Mr. Marvel. Seconded by Mr. Shelton. Motion passed unanimously.

Personnel Action included: Rose Pentecost as faculty, English, Monica Mehalshick as faculty, Mental Health and Addiction Counseling, Malcolm Howard as faculty, Computer Science and Dr. Mohammad Khan as faculty, Cybersecurity.

Executive Session

- *For the purpose of a private consultation with its attorney when seeking the advice of its attorney; when seeking the advice of its attorney about pending or contemplating litigation, or a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, clearly conflicts with this Chapter in accordance with Section 551.071; Deliberate the evaluation of ACC employees, including, but not limited to, College President's goals as related to President's evaluation, in accordance with Tex. Gov't Code Section 551.074.*

The meeting was called back into session by Chair Sanchez at 7:57 p.m.

Contract with Metal Treatment Technologies, LLC for Completion of Remediation of Building N

This was an information item only and for the record is that the small contract needed let to finish the tech room and the breezeway for a final remediation for a value of \$65,000 handled under the emergency declaration and will not be a Board action item at this point.

Adjournment

There being no further business before the Board, the meeting was adjourned at 7:58 p.m.

Dr. Patty Hertenberger, Secretary

'Bel Sanchez, Chair

10.B. **Consider Approval of Personnel Action (Replacement): Associate Degree
Nursing Faculty**



Robert J. Exley, PhD
President

Your College **Right Now**

MEMORANDUM NO: 010-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Personnel Action (Replacement): Associate Nursing Degree Faculty

The individual listed below has been recommended to fill the full-time Faculty, Associate Nursing Degree 9M position.

Candidate

Recommended: Marcia Callegari Bates

Education: Prairie View A&M University
Bachelor of Science - Nursing

University of Texas-Arlington
Master of Science – Nursing

Experience: Harmony Cares
Nurse Practitioner June 2023 – present

San Jacinto College
Adjunct Clinicals August 2023 – present

United Health Group
Clinical Advisor April 2021 – April 2022

United Health Group
Nurse Practitioner August 2019 – March 2021

Houston Methodist Hospital
Clinical Nurse January 2016 – August 2019

MD Anderson
Clinical Nurse

March 2014 – November 2015

Texas Childrens Hospital, IDS
NICU Nurse

December 2005 – October 2013

Salary: \$60,236.72 Annual
Grade 9/MA/10, 2023– 2024 / 9 Month Faculty Salary Schedule

RJE:tg

ACC ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

Job Title:	Instructor, Associate Degree Nursing (PID 66)		
Department:	Nursing Programs	FLSA Status:	Exempt
Reports to:	Director, Nursing Programs	Salary Step:	Based on Contract Length / Degree
Safety Sensitive:	No	Job Category:	Full-Time Faculty
HR approved:	Human Resources/LG	Date:	10/19/2023
Last updated by:	Director ADN/ES	Date:	10/19/2023

SUMMARY

The instructor is responsible for working as a member of a teaching team which develops, implements, and evaluates nursing courses and student learning in accordance with the philosophy and objectives of the Associate Degree Nursing Program and Alvin Community College. Instructional settings include classroom, online, skills laboratory, simulation and clinical. Clinical times and days may vary each semester and possibly include weekend and evening hours.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following.

- Instruct and supervise a diverse population of students in the classroom at various times and locations.
- Possess a commitment to student engagement, student success, and instructional excellence.
- Demonstrate effective communication skills, both written and oral.
- Prepare and utilize a course syllabus and assessments for each course using guidelines established by the institution.
- Maintain current knowledge of effective teaching methodologies and utilizes a variety of instructional delivery methods, classroom media, and educational resources.
- Assist in the recruitment and retention of students.
- Advise students in academic matters or refers students to appropriate resources.
- Assess students' performance through a range of measurement activities and keeps them informed of their progress in a timely manner.
- Engage students through posted office hours and electronic communication.
- Utilize technology to facilitate learning and to access data, maintain records, generate reports, and communicate with others.
- Assist in the development, distribution and collection of assessments for courses and program objectives.
- Build positive and professional relationship with students, colleagues, college administration, and the community.
- Submit timely college reports and forms to the appropriate divisions and departments.
- Provide recommendations to the Instructional Dean, Department Chair, and appropriate college committees regarding curriculum, instruction and division operations.
- Exhibit a commitment to lifelong learning through participation in professional development activities.
- Adhere to Alvin Community College's policies and procedures.
- Attend institutional meetings as required.

- Assist in the maintenance of the nursing skills and computer laboratories.
- Coordinate clinical experiences in assigned clinical agency and maintain good relationships with the agency.
- Provide an evaluation of the assigned clinical agency at the completion of the semester.
- Other duties may be assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

REQUIRED QUALIFICATIONS

- Bachelor's in Nursing with a Master's degree in another field with 6 graduate hours in nursing.
- At least 3 years non-teaching work experience in the field required.
- The ADN instructor must hold a current license to practice as a registered nurse in the state of Texas.
- Instructors teaching in clinical settings must have a clear background check, clear drug screen, up-to-date immunizations, annual TB screening and hold a current American Heart Association CPR Health Care Provider certification.

PREFERRED QUALIFICATIONS

- Master's degree in Nursing
- The instructor should have two years of recent clinical experience in the area of teaching responsibility and the ability to function effectively and safely in those settings.
- Prior teaching in an associate degree nursing program.
- Working knowledge of Blackboard course management system.

KNOWLEDGE, SKILLS, AND ABILITIES

- Must have a working knowledge of Microsoft Office programs, as well as intermediate computer skills.
- Must be familiar with interactive teaching methods and instruction via the Internet.

WORK ENVIRONMENT

The incumbent typically works in a classroom environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of a classroom. Incumbent may encounter frequent interruptions throughout the work day.

PHYSICAL DEMANDS

The employee is regularly required to sit, talk, or hear; frequently required to use repetitive hand motion, handle or feel, and to stand, walk, reach, bend or lift up to twenty (20) pounds.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

10.C. Consider Approval of Personnel Action (Replacement): Dean of Arts and Sciences



Robert J. Exley, PhD
President

Your College **Right Now**

MEMORANDUM NO: 015-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 5, 2024

SUBJECT: Personnel Action (Replacement): Dean of Arts & Sciences

The individual listed below has been recommended to fill the full-time Dean of Arts & Sciences position.

Candidate

Recommended: Linet George

Education: Stella Maris College
Bachelor of Science – Botany/Biochemistry

Loyola College, Madras University-India
Master of Science – Biotechnology

Bharathidasan University-India
Master of Arts – Philosophy

University of Houston
Doctor of Philosophy-Biology

Experience:	<u>Dallas College</u> Associate Dean of Assessment	September 2022 - present
	<u>Chamberlain University</u> Associate Dean General Education Visiting Professor	February 2019 – August 2022 October 2017 – February 2019
	<u>University of Houston</u> Ph. D Graduate Researcher Teaching Assistant/Associate	July 2012 – July 2017 August 2012 – February 2019
	<u>Loyola College-Madras University</u> Lecturer	June 2005 - July 2007

Salary: \$115,250.54 Annual
Grade 215, 2023– 2024 / Administrative/Professional Salary Schedule

RJE:tg

ACC ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

Job Title:	Dean, Arts & Sciences (PID 9)		
Department:	Instruction	FLSA Status:	Exempt
Reports to:	Vice President, Instruction	Grade Level:	215
Safety Sensitive:	Yes	Job Category:	Professional
HR approved:	Human Resources/LH	Date:	9/29/2023
Last updated by:	President/RE	Date:	9/28/2023

SUMMARY

The Dean provides leadership in the planning, development, implementation, operation, supervision, and evaluation of assigned programs and departments.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- Provides instructional and administrative leadership for all activities, programs, and personnel of assigned departments and the departmental and college-wide student success initiatives.
- Supervises, mentors and evaluates all assigned staff and full-time faculty, including Department Chairs or Directors. Oversees Directors and Department chairs in hiring, supervision and evaluation of adjunct faculty.
- Assesses instructional effectiveness and plans for continued improvement.
- Develops, implements and manages the budget for assigned departments and presents the annual budget to the Executive Leadership Team.
- Develops new programs, evaluates, and revises existing programs. Appoints program advisory committees and attends meetings.
- Provides leadership for, and ensures review of, full-time and adjunct faculty teaching loads in compliance with Board policy and administrative procedures.
- Oversees class schedules and faculty assignments to ensure student success.
- Approves all full time and adjunct payroll compensation for assigned departments.
- Recruits employees in collaboration with HR, chairs screening committees for the selection of full-time staff and makes recommendations to the President for final hiring decisions as appropriate.
- Participates as a member of the Instructional Leadership Team.
- Provides assistance to the Vice President of Instruction to ensure program compliance with SACSCOC, THEBC guidelines, and other accrediting guidelines.
- Represents the College at meetings and events as designated by the Vice President of Instruction.
- Coordinates dual enrollment courses with area high schools in collaboration with the Dual Enrollment Program Coordinator and collaborates with area high schools in curriculum alignment and high school to college transactions.
- Coordinates with the Dean of College Access and Partnerships regarding pathways, prior learning assessments, and articulation agreements.
- Develops, maintains and provides various reports to the Vice President of Instruction for assigned instructional departments.

- Coordinates discussions, meetings with, and prepares reports for accrediting agencies and external organizations.
- Coordinates with Texas Department of Criminal Justice Technical (TDCJ) Liaison regarding instructional issues at the units.
- Works with faculty, Vice President of Student Services, and others to resolve student issues.
- Facilitates communication among all departments within the college.
- Performs other duties of a similar nature or level as assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

REQUIRED QUALIFICATIONS

- Master's degree from a regionally accredited college or university
- Three (3) years of administrative experience in an educational, governmental, or business/industry setting
- Three (3) years of teaching experience at the post-secondary level

PREFERRED QUALIFICATIONS

- Doctorate degree from a regionally accredited college or university

KNOWLEDGE, SKILLS, AND ABILITIES

- Knowledge of and proficiency with the American Association of Community Colleges' Manager Level Competencies for Community College Leaders: 1) Institutional and Cultural Awareness, 2) Governance, Local, State and Federal Policy, 3) Student Success, 4) Leadership, 5) Institutional Transformation, 6) Fiscal Planning and Resource Development, 7) Advocacy, 8) Partnership and Collaboration, and 9) Communication.
- Extensive experience in outcomes assessments required by state and regional accreditation with a focus on core curriculum assessment
- Experience and proven skills in leadership, strategic planning, program and/or curriculum design and development, budget development and management, personnel hiring and evaluations, interpersonal relationships and conflict resolution
- Effective written and oral communication skills

WORK ENVIRONMENT

The incumbent typically works in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of an office. Incumbent may encounter frequent interruptions throughout the work day.

PHYSICAL DEMANDS

The employee is regularly required to sit, talk, or hear; frequently required to use repetitive hand motion, handle or feel, and to stand, walk, reach, bend or lift up to twenty (20) pounds.

This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

10.D. **Consider Approval of Personnel Action (Replacement): Dean of Career and Technical Programs**



Robert J. Exley, PhD
President

Your College **Right Now**

MEMORANDUM NO: 021-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 5, 2024
SUBJECT: Consider Approval of Personnel Action (Replacement): Dean of Career and Technical Programs

The individual listed below has been recommended to fill the full-time Dean of Career & Technical Programs position.

Candidate

Recommended: Harrold Griffin

Education: Southern Illinois University
Bachelor of Science – Healthcare Management

Webster University
Master of Arts – Health Service Management

Capella University
Master of Business Administration-Business, Finance
Doctor of Philosophy-Human Services, Healthcare Administration

Experience:

Brazosport College
Director Instructional Program Development & Partnership September 2023 - present
Division Chair May 2021- September 2023
Program Coordinator August 2018 – May 2021

Park University
Associate Dean College of Management July 2015 – January 2017
Associate Professor Healthcare Administration July 2014 – August 2018

Walden University
Adjunct Faculty Health Administration December 2012- present

<u>ECPI University</u> Online Professor Healthcare Administration	May 2010 – August 2014
<u>Strayer University</u> Online Adjunct Health Administration	October 2010 – March 2014
<u>Mount Washington College</u> President/CEO	April 2008 – April 2010
<u>American InterContinental University</u> President/CEO	April 2006 – April 2008
<u>Texas Southern University</u> Adjunct Asst. Professor Health Administration	January 2005 – July 2007
<u>DeVry University</u> Dean School of Management	April 2005 – April 2006
<u>Texas Women’s University</u> Adjunct Professor Health Administration	January 2005 – May 2005
<u>University of St. Thomas</u> Adjunct Professor Business Administration	May 2004 – May 2005
<u>Methodist Hospital</u> Executive Director, Center for Professional Excellence	July 2003 – April 2005
<u>Houston Baptist University</u> Director Health Studies Adjunct Professor Healthcare Administration	August 1999 – July 2003 September 1998 – August 1999
<u>Michael DeBakey VA Medical Center</u> Education Specialist	March 1997 – August 1999
<u>Southern Illinois University</u> Adjunct Visiting Professor Healthcare Management	March 1997 – June 2004
<u>Pickersgill Retirement Community</u> Administrator in Training	February 1996 – December 1996

Salary: \$115,250.54 Annual
Grade 215, 2023– 2024 / Administrative/Professional Salary Schedule

RJE:tg

ACC ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

Job Title:	Dean, Career & Technical Programs (PID 796)		
Department:	Instruction	FLSA Status:	Exempt
Reports to:	Vice President, Strategic Initiatives	Grade Level:	215
Safety Sensitive:	Yes	Job Category:	Professional
HR approved:	Human Resources/LH	Date:	9/29/2023
Last updated by:	President/RE	Date:	9/28/2023

SUMMARY

The Dean provides leadership in the planning, development, implementation, operation, supervision, and evaluation of assigned programs and departments.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

- Provides instructional and administrative leadership for all activities, programs, and personnel of assigned departments and the departmental and college-wide student success initiatives.
- Supervises, mentors and evaluates all assigned staff and full-time faculty, including Department Chairs or Program Directors. Oversees Program Directors and Department chairs in hiring, supervision and evaluation of adjunct faculty.
- Assesses instructional effectiveness and plans for continued improvement.
- Develops, implements and manages the budget for assigned departments and presents the annual budget to the Executive Leadership Team.
- Develops new programs, evaluates, and revises existing programs. Appoints program advisory committees and attends meetings.
- Provides leadership for, and ensures review of, full-time and adjunct faculty teaching loads in compliance with Board policy and administrative procedures.
- Oversees class schedules and faculty assignments to ensure student success.
- Approves all full-time and adjunct payroll/compensation for assigned departments.
- Recruits employees in collaboration with HR, chairs screening committees for the selection of full-time staff and makes recommendations to the President for final hiring decisions as appropriate.
- Participates as a member of the Instructional Leadership Team.
- Provides assistance to the Vice President of Strategic Initiatives to ensure program compliance with SACSCOC, THEBC, WECM, and GIPWE and other accrediting agencies.
- Represents the College at meetings and events as designated by the Vice President of Strategic Initiatives.
- Coordinates dual enrollment courses with area high schools in collaboration with the Dual Enrollment Program Coordinator and collaborates with area high schools in curriculum alignment and high school to college transactions.
- Coordinates with the Dean of College Access and Partnerships regarding pathways, prior learning assessments, and articulation agreements.
- Develops, maintains and provides various reports to the Vice President of Strategic Initiatives for assigned departments.
- Performs labor market research to ensure programs remain current with industry needs and to explore new program development.

- Develops and maintains relationships with business and industry partners.
- Coordinates discussions, meetings with, and prepares reports for accrediting agencies and external organizations.
- Coordinates with Texas Department of Criminal Justice Technical (TDCJ) Liaison regarding instructional issues at the units.
- Works with faculty, Vice President of Student Services, and others to resolve student issues.
- Facilitates communication among all departments within the college.
- Performs other duties of a similar nature or level as assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform the essential duties and responsibilities listed above. The qualifications listed below are representative of the education, experience, knowledge, skills, and/or abilities required.

REQUIRED QUALIFICATIONS

- Master's degree from a regionally accredited college or university
- Three (3) years of administrative experience in an educational, governmental, or business/industry setting
- Three (3) years of teaching experience at the post-secondary level

PREFERRED QUALIFICATIONS

- Doctorate degree from a regionally accredited college or university

KNOWLEDGE, SKILLS, AND ABILITIES

- Knowledge of and proficiency with the American Association of Community Colleges' Manager Level Competencies for Community College Leaders: 1) Institutional and Cultural Awareness, 2) Governance, Local, State and Federal Policy, 3) Student Success, 4) Leadership, 5) Institutional Transformation, 6) Fiscal Planning and Resource Development, 7) Advocacy, 8) Partnership and Collaboration, and 9) Communication.
- Extensive experience in outcomes assessments required by state and regional accreditation with a focus on core curriculum assessment
- Experience and proven skills in leadership, strategic planning, program and/or curriculum design and development, budget development and management, personnel hiring and evaluations, interpersonal relationships and conflict resolution
- Effective written and oral communication skills

WORK ENVIRONMENT

The incumbent typically works in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. The noise level in the work environment is typical of that of an office. Incumbent may encounter frequent interruptions throughout the work day.

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This job description may be revised upon development of other duties and changes in responsibilities.

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

Sign and return to HR for placement into employee personnel file.

10.E. **Texas Reskilling and Upskilling for Education (TRUE) Grant**

MEMORANDUM NO: 007-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Texas Reskilling and Upskilling for Education (TRUE) Grant

ACC was awarded \$250,000 for a Texas Reskilling and Upskilling for Education (TRUE) Grant from the Texas Higher Education Coordinating Board. ACC's project will create a CEWD version of the Emergency Medical Technician course which will be transferrable to credit should students want to pursue the credit Paramedic program. ACC-West will serve as the primary delivery location for this CEWD version of a core EMT course.

The duration of the grant is 12-15-2023 through 12-16-2024.

Allowable expenses include two (2) part-time staff to administer the grant and update the curriculum, student financial aid, and text books – Emergency Medical Technician Training and AHA CPR Basic Life Support.

Grant funds will be utilized to purchase the following equipment:

- Medcognition PerSim Augmented Reality System Equipment with Software
- Isimulate patient monitor simulator
- 2 Medium Fidelity Mannequins
- Gaumard Code Blue III
- Stryker MX-PRO Stretcher
- Disposable supplies (bandaging supplies, airway devices, bag valve masks, oxygen delivery, simulated medication)

RJE:tg

10.F. **Federal, State and Private Grants Report**



Robert J. Exley, PhD
President

Your College  Right Now

MEMORANDUM NO: 023-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 5, 2024
SUBJECT: Federal, State, and Private Grants Report

The attached is the ACC Grant Status Report as of January 2, 2024. The first page is a summary of ACC's grant activity. Following that is a detailed list of current grants, grants in the approval process, and grants in the development process. The final page list grants that ACC has either applied for and been declined funding or grants ACC considered, but decided not to proceed to application submission.

The College presently has \$ 3,391,268.37 in active funded grants. There is an additional \$ 5,038,237.39 in grant applications currently in the funder review process. We do not have any grant applications currently in development.

The College has received one new grant:

- THECB 2023 Grant Program Texas Reskilling and Upskilling for Education (TRUE) EMT Grant for a total of \$ 250,000.00.

RJE:tg

Alvin Community College Grants Update

January 2, 2024

ACC has the following in grant activity:

\$3,391,268.37	Active Funded Grants
\$5,038,237.39	Grant Applications in the Funder Review Process
\$ 0.00	Grant Applications in the Development Process

New grant awards received:

2023-2024 Texas Higher Education Coordinating Board Texas Reskilling and Upskilling for Education (TRUE) Grant

Details on individual grants are attached. The last page lists grants that were reviewed and departments determined not to pursue, or ACC was not selected as a recipient.

Alvin Community College Grant Status Report as of January 1, 2024

Grant Name/Fund Source	Begin Date	End Date	Personnel	Emphasis	Funds Utilization	Amount	ACC Role	Partner	Purpose	Grant Type
U.S. Department of Education - Upward Bound #P047A220229	9/1/2022	8/31/2027	Robert Sanchez	Upward Bound	Materials, Staffing, Travel, Courses for College Exposure & Preparation	\$ 1,562,400.00	Primary	Alvin ISD	Implement a federally funded college preparatory program for low-income and potential first generation college going participants to increase post-secondary enrollment and graduation (\$ years, \$312,480 per year)	Federal Discretionary Competitive
TWC Governor's Texas Talent Connection Grant under the Wagner-Peyser 7(b) Fund #2823WPB005 "New Beginnings" Renewal	2/1/2023	1/31/2024	Inez Ihezue	TDCJ	Instruction/ Employment Counseling	\$ 350,000.00	Primary	Lee College	Provides instructional cost assistance to ensure TDCJ students can graduate with their planned degree/certificate as well as workforce readiness training and job placement assistance.	State Discretionary Competitive
THECB Nursing Shortage Reduction Program #28849	3/6/2023	8/31/2027	Elizabeth Saucedo	Nursing	Professional Development, Equipment, Supplies	\$ 196,673.26	Primary	N/A	Provide support to retention and completion rates of Nursing students.	State Formula Non-Competitive
TWC Governor's Texas Talent Connection Grant under the Wagner-Peyser 7(b) Fund #2824WPB008 "New Beginnings" Year 3 Renewal	12/1/2023	11/30/2024	Inez Ihezue	TDCJ	Instruction/ Employment Counseling	\$ 350,000.00	Primary	Lee College	Provides instructional cost assistance to ensure TDCJ students can graduate with their planned degree/certificate as well as workforce readiness training and job placement assistance. Third and final year renewal.	State Discretionary Competitive
THCB Perkins Basic Grant Contract Award #29664	9/1/2023	8/31/2024	Dr. Debra Fontenot	Technical Programs	Technical Supplies, Support, Equipment	\$ 140,097.00	Primary	N/A	Provide supplies and equipment required for technical program instruction	State Formula Non-Competitive
THECB Nursing Innovation Grant Program #29898	8/17/2023	7/31/2025	Elizabeth Saucedo	ADN Program	Faculty Training, Part-time Personnel, Program Development	\$ 196,266.00	Primary	N/A	Provides for faculty conferences, development of an additional transition to RN program, and student support.	State Discretionary Competitive
Office of the Governor Body Armor Grant Program #4829901	9/1/2023	8/31/2024	Chief Ronny Phillips	ACC PD	Body Armor	\$ 31,882.11	Primary	N/A	Provides 16 sets of rifle-resistant body armor for ACC PD.	State Discretionary Competitive
U.S. Department of Justice and Department of Labor Partners for Reentry Opportunities in Workforce Development (PROWD)	TBD	TBD	TBD	Reentry Services	Instruction/ Employment Counseling	\$ 290,000.00	Sub-recipient	Houston-Galveston Area Council	Provides reentry services for individuals formerly in the federal prison system. Services include instructional cost assistance, workforce readiness training, and job placement assistance.	Federal Discretionary Competitive
THECB Texas Reskilling and Upskilling for Education (TRUE) Grant	12/15/2023	12/15/2024	Bryan Ayres	CEWD EMT Program	Instruction, Equipment, Supplies	\$250,000.00	Primary	N/A	Provide for starting a CEWD EMT program at ACC's West Campus.	State Discretionary Competitive
STATE/FEDERAL GRANTS SUBTOTAL						\$ 3,367,318.37				

Grant Name/Fund Source	Begin Date	End Date	Personnel	Emphasis	Funds Utilization	Amount	ACC Role	Partner	Purpose	Grant Type
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Alex Ordonez	Art	Artwork	\$ 2,000.00		N/A	Mural Celebrating ACC History and Diversity	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Brian Berger, Haley Lovell, Sarah Currie	Personnel	Awards	\$1,500.00		N/A	Provide Excellence Awards to Adjunct Faculty	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Cindy Dalmolin, Jennifer Shimek	Personnel	Professional Development	\$ 2,000.00		N/A	Pathway to Positivity Professional Development for Faculty and Staff	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Charles Kilgore	Math	Instruction	\$ 1,250.00		N/A	Increasing student engagement and retention with NearPod software	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Holly Williams, Lily Guu, Anna-Lisa Hernandez, Amanda Smithson	Personnel	Professional Development	\$ 1,100.00		N/A	Books and Speaker for the Savvy Ally Training and Book Discussion	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Justin Morgan	Interdisciplinary	Instruction	\$ 2,000.00		N/A	Consumables & Actors for Interdisciplinary Collaborative Event	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Mikel Chamblee	Networking and Cybersecurity	Instruction	\$ 2,000.00		N/A	PI for all (Raspberry Pi Microcomputers for hands-on work)	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Dwight Rhodes, Sarah Currie	Science	Equipment & Supplies	\$ 2,000.00		N/A	Community Horticulture Development Initiative – The Art and Science of Home Gardening and Urban Farming (master gardener speaker series, community workshops)	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Dr. Stacy Ebert	CEWD Biotechnology Program	Supplies	\$ 600.00		N/A	Water Bath for BioTech program	Private / Foundation
2023-2024 ACC Foundation Innovative Initiative Grant	9/1/2023	8/31/2024	Jordan Rusk	Polysomnography	Instruction	\$ 1,500.00		N/A	Board Prep Course for Polysomnography Students	Private / Foundation
Texas New Mexico Power Grant	TBD	8/1/2024	Stuart Jackson, Brittani Bewick	CEWD BioTechnology Program	Safety Cabinet	\$ 8,000.00	Primary	N/A	Provides funds to purchase a safety cabinet for students to learn safety protocols in materials handling.	Private / Foundation
ACC FOUNDATION GRANTS SUBTOTAL						\$ 23,950.00				
TOTAL, ALL ACTIVE GRANTS						\$ 3,391,268.37				

Grant Name/Fund Source	Begin Date	End Date	Personnel	Emphasis	Funds Utilization	Amount	ACC Role	Partner	Purpose	Grant Type
U.S. Department of Labor QUEST Dislocated Workers Grant	10/1/2023	9/30/2026	TBD	TDCJ re-entry	Training and Employment	\$ 3,210,737.39	Sub-recipient	Gulf Coast Workforce Board	Provide for a re-entry program like ACC's New Beginnings to be expanded across the Gulf Coast region. <i>Application submitted August 4, 2023.</i>	Federal Discretionary Competitive
Lyondell-Basell	1/31/2024	2/28/2024	Wendy Del Bello	ACC Foundation	Student Scholarships	\$ 2,500.00	Primary	N/A	Provides five \$500.00 scholarships for Process Technology Students. <i>Application submitted September 7, 2023.</i>	Private / Foundation
Texas Workforce Commission/Houston-Galveston Area Council High Demand Jobs Training Grant	TBD	TBD	Brittany Bewick, Stuart Jackson	CEWD Biotechnology Program	Equipment, Supplies	\$75,000.00	Sub-recipient	Pearland Economic Development Corporation	Provides Supplies and Equipment. <i>Application submitted September 8, 2023.</i>	State Discretionary Non-Competitive
U.S. Department of Labor Strengthening Community Colleges 4	3/1/2024	2/28/2028	Shawn Kalinec, Sunjay Bali	CEWD CNC Machining	Instruction, Equipment, Employment Counseling	\$ 1,750,000.00	Primary	N/A	Create a sector-based strategy to align CNC Machining training to employer needs in the region. <i>Application submitted 11/14/2023.</i>	Federal Discretionary Competitive
Total, Grants in Funder Review						\$ 5,038,237.39				

Grant Name/Fund Source	Begin Date	End Date	Personnel	Emphasis	Funds Utilization	Amount	ACC Role	Partner	Purpose	Grant Type
Office of the Governor State and Local Cybersecurity Grant Program	TBD	TBC	Chuck Layton	Institutional Cybersecurity	TBD	TBD	Primary	N/A	Funds provide for upgrading institutional cybersecurity. <i>Application due 2/1/2024.</i>	State Discretionary Competitive
Total, Grants in Application Development						\$ -				

Grants Reviewed by ACC but Not Pursued or Not Selected for Funding

Grant Name/Fund Source	Application Due Date	Application Submitted	Department	Amount	ACC Role	Partner	Purpose	Grant Type	Reason Declined / Not Funded
National Science Foundation - Improving Undergraduate STEM Education (IUSE)	1/18/2023	N	STEM Education	\$200,000 over 2 years	Primary	N/A	Promote novel, creative, and transformative approaches to generating and using new knowledge about STEM teaching and learning to improve STEM education for undergraduate students.	Federal Discretionary Competitive	ACC determined there are not sufficient resources in place to prepare an application by the due date.
Office of the Governor, Public Safety Office, Criminal Justice Division Body-Worn Camera Grant	2/9/2023	N	ACC PD	TBD	Primary	N/A	Provide equipment for ACC to support campus safety.	State Discretionary Competitive	ACC was not an eligible applicant.
Texas Workforce Commission JET Grant (Jobs and Education for Texans)	3/9/2023	Y	CEWD CDL	\$ 257,858.00	Primary	N/A	Provides for two additional trucks and trailers for the CDL program. 5% match is required.	State Discretionary Competitive	ACC was not selected.
Dell Foundation	5/31/2023	Y	Process Technology	\$50,000	Primary	N/A	Provides funds for 3 cutout models for Process Technology.	Private / Foundation	ACC was not selected.
U.S. Department of Education Developing Hispanic Institutions Title V Grant	6/13/2023	Y	Student Services	\$ 3,000,000.00	Primary	N/A	Provides funds to create a Student Resource Center and an intervention program for "First Time at Alvin CC" students. The center would house wrap-around support services and project staff.	Federal Discretionary Competitive	ACC was not selected.
U.S. Department of Justice Leahy Bulletproof Vest Program	6/26/2023	Y	ACC PD	\$ 11,634.00	Primary	N/A	Provides reimbursement of 50% of the cost of bullet proof vests, 1 per officer per year. <i>Application submitted June 21, 2023.</i>	Federal Formula Non-competitive	ACC was awarded \$552.18 and declined the award.
National Science Foundation ExLENT Grant	9/14/2023	N	CEWD Bio Tech	\$1,000,000	Primary	N/A	Provides support for developing inclusive experiential learning opportunities for students with skills needed to succeed in emerging technology fields.	Federal Discretionary Competitive	ACC determined the target program was not the right fit for the grant type.
Texas Workforce Commission Skills Development Fund - Southwest Shipyards	TBD	N	CEWD	\$ 500,000.00	Primary	Southwest Shipyards	Skills training for 250 employees of Southwest Shipyards for welding, basic construction, safety, and computer technology.	State Discretionary Competitive	Employer partner is not ready to move forward at this time.

11. **President's Report**
12. **Strategic Plan Report - Goal 1**
13. **Annual Audit Results Report**



Robert J. Exley, PhD
President

Your College  Right Now

MEMORANDUM NO: 013-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 3, 2023
SUBJECT: Acceptance of the 2022-23 Audit (Annual Financial Report, AFR) by the Board of Regents

The 2022-2023 Annual Financial Report (i.e. yearly financial audit) will be presented by Mr. Ben Cohen, Senior Manager of Belt, Harris Pechacek, LLLP.

1. The opinion on Alvin Community College's basic financial statements is an unmodified opinion, which is the highest opinion an entity can receive. See section one on page 3 and Single Audit Report and Schedules of Federal and State Awards section beginning on page 83 in Annual Financial Report.
2. There were no significant findings in Fiscal Year 2022-2023. See page 92 for the Schedule of Findings and Questioned Costs.

It is recommended that the Board of Regents accept the 2022-23 Audit.

RJE:tg



INDEPENDENT AUDITORS' REPORT

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

To the Board of Regents of
Alvin Community College:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Alvin Community College (the "College"), as of and for the years ended August 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the 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 and the discretely presented component unit of the College as of August 31, 2023 and 2022, 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 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 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.

Responsibility 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 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' Responsibility 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 generally accepted auditing standards 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 generally accepted auditing standards 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 the 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 there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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, schedules of the College's proportionate share of the net pension and other postemployment benefits liability, and schedules of contributions, identified as Required Supplementary Information on 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our 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 College's basic financial statements. The supplemental schedules (Schedules A through F) which include the schedule of expenditures of federal awards (Schedule E) and the schedule of expenditures of state awards (Schedule F) as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Texas Higher Education Coordinating Board's *Annual Financial Reporting Requirements for the Texas Public Community and Junior Colleges*, are presented for purposes of additional analysis and are not required parts of the basic financial statements. Schedules A through F are the responsibility of management and were derived from and relate 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, Schedules A through F 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 organizational data and statistical information 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 15, 2023 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the College's internal control over financial reporting and compliance.

The logo for Belt Harris Pechacek, LLP features the names 'BELT', 'HARRIS', and 'PECHACEK' in a stylized, cursive font, with 'LLP' in a smaller, sans-serif font to the right.

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 15, 2023

***SINGLE AUDIT REPORT AND SCHEDULES OF
FEDERAL AND STATE AWARDS***

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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**

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

To the Board of Regents of
Alvin Community College:

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 the discretely presented component unit of Alvin Community College (the "College"), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing the 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 the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College'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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Texas Public Funds Investment Act

We have performed tests designed to verify the College's compliance with the requirements of the Texas Public Funds Investment Act (the "Act"). During the year ended August 31, 2023, the results of our tests disclosed no instances of noncompliance with the Act. However, providing an opinion on compliance with the Act was not an objective of our audit and, accordingly, we do not express an opinion.

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 College'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 College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*B*ELT *H*ARRIS *P*ECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 15, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, AND
THE STATE OF TEXAS SINGLE AUDIT CIRCULAR**

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

To the Board of Regents of
Alvin Community College:

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Alvin Community College's (the "College") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the College's major federal and state programs for the year ended August 31, 2023. The College's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College 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 and state programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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); and the *State of Texas Single Audit Circular*. Our responsibilities under those standards, the Uniform Guidance, and the *State of Texas Single Audit Circular* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the College 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 and state program. Our audit does not provide a legal determination of the College'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 College's federal and state 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 College'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular* 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 College's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular*, 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 College'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 College'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 College'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 or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 or 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 federal or 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 have not been 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 and the *State of Texas Single Audit Circular*. Accordingly, this report is not suitable for any other purpose.

 BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 15, 2023

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ALVIN COMMUNITY COLLEGE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2023

None noted.

ALVIN COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2023

I. SUMMARY OF AUDITOR RESULTS

Financial Statements

What were the results of the auditors' determination of whether the financial statements were prepared in accordance with generally accepted accounting principles?	Unmodified
Is a 'going concern' emphasis-of-matter paragraph included in the auditors' report?	No
Is a significant deficiency in internal control disclosed?	No
Is a material weakness in internal control disclosed?	No
Is a material noncompliance disclosed?	No

Federal Programs

Is a significant deficiency in internal control over major programs disclosed?	No
Is a material weakness in internal control over major programs disclosed?	No
Does the auditors' report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending federal awards which are not included in this audit?	No
What is the dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
Did the auditee qualified as low-risk auditee?	Yes
Did the audit disclose any audit findings that the auditor is required to report under Uniform Guidance 2 CFR §200.516 Audit Findings paragraph (a)?	No

Major Program Information and Audit Findings

Identification of major programs:

<u>Assistance Listing (AL) Numbers</u>	<u>Name of Federal Program or Cluster</u>	<u>Number of Audit Findings</u>
84.007, 84.033, 84.063, and 84.268	Student Financial Assistance Cluster	0

Type of audit report issued on compliance for major program?	Unmodified
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ALVIN COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended August 31, 2023

State Programs

Is a significant deficiency in internal control over major programs disclosed?	No
Is a material weakness in internal control over major programs disclosed?	No
Does the auditors' report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending state awards which are not included in this audit?	No
What is the dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
Did the auditee qualified as low-risk auditee?	No

Major Program Information and Audit Findings

Identification of major programs:

State Contract Number	Name of State Program or Cluster	Number of Audit Findings
9050007G	TEOG formerly Texas Grant II	0
2821JET001	JET Grant Process Technology - PTEC	0
2822JET001	JET Grant Process Technology - Cyber Security	0

Type of audit report issued on compliance for major programs?	Unmodified
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II. FINANCIAL STATEMENT FINDINGS

None identified.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None identified.

IV. FINDINGS AND QUESTIONED COSTS FOR STATE AWARDS

None identified.

ANNUAL FINANCIAL REPORT

of

ALVIN COMMUNITY COLLEGE

**For the Fiscal Years Ended
August 31, 2023 and 2022**

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ALVIN COMMUNITY COLLEGE

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ALVIN COMMUNITY COLLEGE

ORGANIZATIONAL DATA

For the Year Ended August 31, 2023

Board of Regents

<u>Officers</u>	<u>Location</u>	<u>Term Expires</u>
Bel Sanchez, Chairman	Alvin, Texas	2024
Jody Droege, Vice-Chair	Alvin, Texas	2026
Patty Hertenberger, Secretary	Alvin, Texas	2028

<u>Members</u>	<u>Location</u>	<u>Term Expires</u>
Jim Crumm	Alvin, Texas	2024
Kam Marvel	Alvin, Texas	2024
Darren Shelton	Alvin, Texas	2026
Jake Starkey	Alvin, Texas	2026
Yvette Reyes-Hall	Alvin, Texas	2028
Michael Hoover	Alvin, Texas	2028

Principal Administrative Officers

Dr. Robert Exley	President
Dr. John Matula	Interim Vice President of Student Services
Ms. Wendy Del Bello	Vice President of Development and Outreach
Ms. Nichole Eslinger	Vice President of Human Resources
Dr. Michael Beck	Vice President of Instruction
Mr. Karl Stager	Vice President of Administrative Services
Mr. Kelly Klimpt	Vice President of Information Technology
Dr. Stacy Ebert	Vice President of Strategic Initiatives
Dr. Debra Fontenot	Interim Dean of Legal and Health Sciences
Dr. Alexander Marriott	Interim Dean of Arts and Sciences
Dr. Nadia Nazarenko	Dean of General Education and Academic Support
Mr. Jeffrey Parks	Dean of Professional, Technical, and Human Performance/ Executive Director of Continuing Education and Workforce Development
Mr. Patrick Sanger	Dean/Executive Director of Institutional Effectiveness and Research

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INDEPENDENT AUDITORS' REPORT

To the Board of Regents of
Alvin Community College:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Alvin Community College (the "College"), as of and for the years ended August 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the 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 and the discretely presented component unit of the College as of August 31, 2023 and 2022, 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 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 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.

Responsibility 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 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' Responsibility 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 generally accepted auditing standards 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 generally accepted auditing standards 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 the 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 there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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, schedules of the College's proportionate share of the net pension and other postemployment benefits liability, and schedules of contributions, identified as Required Supplementary Information on 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our 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 College's basic financial statements. The supplemental schedules (Schedules A through F) which include the schedule of expenditures of federal awards (Schedule E) and the schedule of expenditures of state awards (Schedule F) as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Texas Higher Education Coordinating Board's *Annual Financial Reporting Requirements for the Texas Public Community and Junior Colleges*, are presented for purposes of additional analysis and are not required parts of the basic financial statements. Schedules A through F are the responsibility of management and were derived from and relate 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, Schedules A through F 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 organizational data and statistical information 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 15, 2023 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the College's internal control over financial reporting and compliance.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 15, 2023

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***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended August 31, 2023 and 2022

This section of the Annual Financial Report (AFR) of Alvin Community College (the "College") presents Management's Discussion and Analysis (MD&A) of the College's financial activity during the fiscal years ended August 31, 2023 and 2022, with particular focus on current events, legislation, and other various conditions. Please read this MD&A in conjunction with the College's basic financial statements and the notes to the basic financial statements. Responsibility for the completeness and fairness of the information included in this section of the AFR rests with the College.

Financial Highlights for Fiscal Year 2023

The following factors had a significant effect on the College's financial status for fiscal year 2023:

- The College Board of Regents passed a combined tax rate of \$0.164145 which was the No New Revenue rate (rollback rate). The Maintenance and Operations tax rate decreased from \$0.171457 to \$0.154314 or 1.0 percent. The Debt Service tax rate decreased from \$0.011754 to \$0.009831 or 16.4 percent. Overall tax collections increased by \$1,651,014 from \$25,497,504 in fiscal year 2021-2022 to \$27,148,518 in fiscal year 2022-2023.
- There was a pay increase of 3.0 percent for all full-time faculty and staff in an effort to retain and attract qualified personnel.
- The 2022-2023 Maintenance and Operations budget was \$40,071,049 which was an increase of \$1,642,210 over the 2021-2022 budget.

Financial Highlights for Fiscal Year 2022

The following factors had a significant effect on the College's financial status for fiscal year 2022:

- The College Board of Regents passed a combined tax rate of \$0.183211 which was the No New Revenue rate (rollback rate). The Maintenance and Operations tax rate increased from \$0.170579 to \$0.171457 or 0.5 percent. The Debt Service tax rate decreased from \$0.012864 to \$0.011754 or 8.6 percent. Overall tax collections increased by \$2,298,970 from \$23,198,534 in fiscal year 2020-2021 to \$25,497,504 in fiscal year 2021-2022.
- There was a pay increase of 6.0 percent for all full-time faculty and staff in an effort to retain and attract qualified personnel.
- The 2021-2022 Maintenance and Operations budget was \$38,428,839 which was an increase of \$1,743,418 over the 2020-2021 budget.

Overview of Financial Statements

The College qualifies as a special purpose government engaged in business-type activities and the basic financial statements are prepared on that basis. The basic financial statements include the Statements of Net Position; the Statements of Revenues, Expenses, and Changes in Net Position; and the Statements of Cash Flows. These basic financial statements should be read with the notes to the basic financial statements and with various supplemental schedules required by the Texas Higher Education Coordinating Board. The Governmental Accounting Standards Board (GASB) reporting model focuses on the College as a whole. The College's basic financial statements are designed to emulate corporate presentation models whereby all College activities are reported in one column.

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2023 and 2022

Under GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*, the Alvin Community College Foundation (the “Foundation”) is considered a component unit of the College for fiscal years 2023 and 2022 and, as such, is discretely presented in the College’s basic financial statements. Complete financial statements of the Foundation can be obtained from their offices.

Statements of Net Position

The Statements of Net Position present the assets, liabilities, deferred outflows/inflows of resources, and net position of the College as of August 31, 2023 and 2022. It is a point-in-time financial statement. The purpose of the Statements of Net Position is to provide the readers with a snapshot of the financial condition of the College on August 31, 2023 and 2022. It presents end-of-year data for current and noncurrent assets, deferred outflows of resources, current and noncurrent liabilities, deferred inflows of resources, and net position. From the information shown, readers are able to determine the assets that are available to continue operations, how much the College owes, net position, and its availability to carry out the College’s mission.

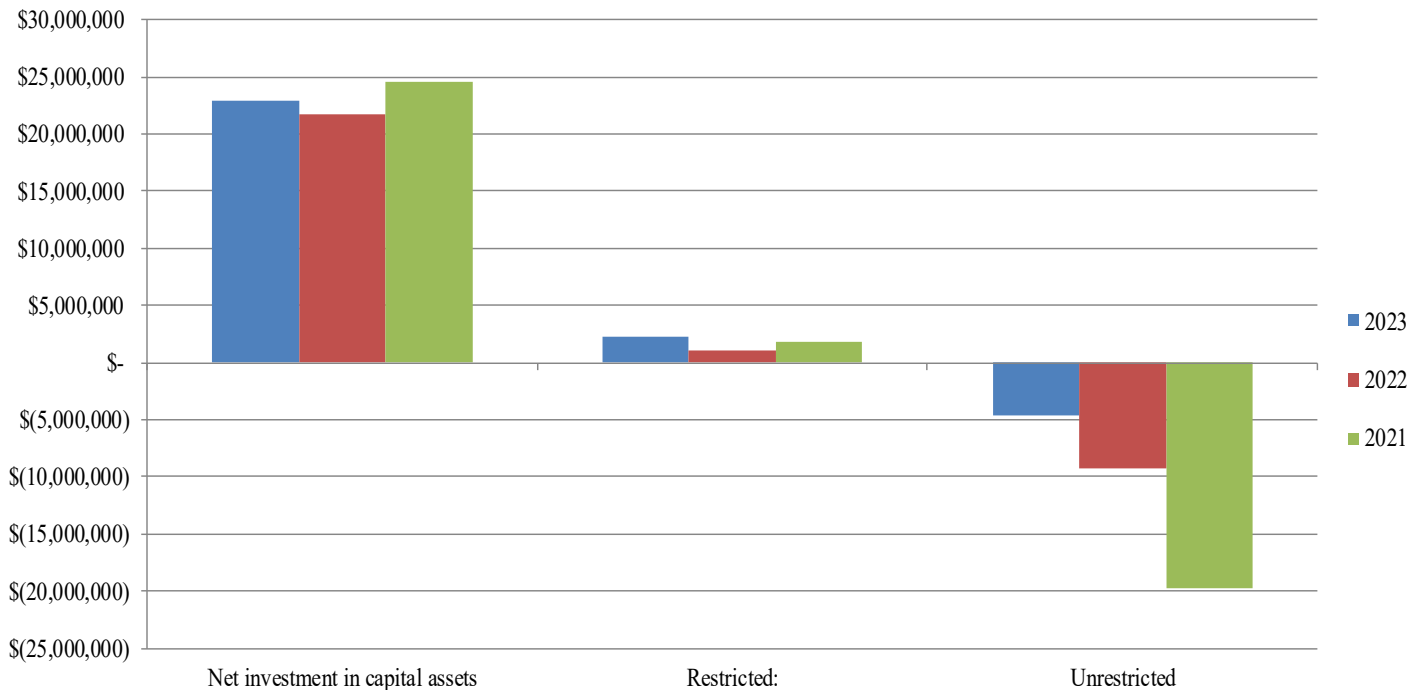
CONDENSED STATEMENTS OF NET POSITION

As of August 31, 2023-2021

	2023	2022	Increase (Decrease) 2023-2022	2021	Increase (Decrease) 2022-2021
Current assets	\$ 11,435,743	\$ 9,285,842	\$ 2,149,901	\$ 17,214,614	\$ (7,928,772)
Noncurrent assets:					
Investments	22,749,141	21,550,000	1,199,141	13,250,000	8,300,000
Capital assets, net	46,979,237	47,276,239	(297,002)	45,576,905	1,699,334
Right-to-use assets, net	50,198	84,069	(33,871)	165,936	(199,807)
Total Assets	<u>81,214,319</u>	<u>78,196,150</u>	<u>3,018,169</u>	<u>76,207,455</u>	<u>1,870,755</u>
Deferred Outflows of Resources	<u>11,586,754</u>	<u>12,250,981</u>	<u>(664,227)</u>	<u>13,406,937</u>	<u>(1,155,956)</u>
Current liabilities	8,155,436	7,832,490	322,946	8,598,043	(765,553)
Noncurrent liabilities	54,890,516	59,539,273	(4,648,757)	65,703,606	(6,164,333)
Total Liabilities	<u>63,045,952</u>	<u>67,371,763</u>	<u>(4,325,811)</u>	<u>74,301,649</u>	<u>(6,929,886)</u>
Deferred Inflows of Resources	<u>9,160,668</u>	<u>9,426,711</u>	<u>(266,043)</u>	<u>8,780,440</u>	<u>646,271</u>
Net position:					
Net investment in capital assets	22,892,511	21,786,189	1,106,322	24,525,305	(2,739,116)
Restricted:					
Expendable student aid	2,251,583	1,120,823	1,130,760	1,805,309	(684,486)
Unrestricted	(4,549,641)	(9,258,355)	4,708,714	(19,798,311)	10,539,956
Total Net Position	<u>\$ 20,594,453</u>	<u>\$ 13,648,657</u>	<u>\$ 6,945,796</u>	<u>\$ 6,532,303</u>	<u>\$ 7,116,354</u>

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2023 and 2022

Net Position
Fiscal Years 2023 - 2021



Fiscal Year 2023 Compared to 2022

Current assets increased \$2,149,901 primarily due to increases in restricted cash and cash equivalents as a result of proceeds from investment activities and increases in accounts receivable primarily related to more in student tuition receivables compared to the prior year. Noncurrent assets increased \$868,268 due primarily to an increase in the purchase of investments.

Current liabilities increased \$322,946 primarily due to an increase in unearned revenues related to student registrations compared to the prior year. Noncurrent liabilities decreased \$4,648,757 due mainly to a decrease in net other postemployment benefits liability.

Fiscal Year 2022 Compared to 2021

Current assets decreased \$7,928,772 primarily due to decreases in restricted cash and cash equivalents as a result of the use of proceeds from the Series 2018 Tax Notes (the "Tax Notes") for capital projects and accounts receivable related to COVID-19 pandemic grant amounts awarded to the College compared to the prior year. This was partially offset by an increase in cash and cash equivalents related to an increase in property tax revenue. Noncurrent assets increased \$9,999,334 due primarily to an increase in the purchase of investments.

Current liabilities decreased \$765,553 primarily due to a decrease in accounts payable as a result of a decrease in retainage payables compared to the prior year. Noncurrent liabilities decreased \$6,164,333 due mainly to a decrease in net pension liability.

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2023 and 2022

Statements of Revenues, Expenses, and Changes in Net Position

The purpose of the Statements of Revenues, Expenses, and Changes in Net Position is to present the revenues earned by the College, both operating and nonoperating; the expenses incurred, operating and nonoperating; and any other revenues, expenses, gains, and losses received or spent by the College. Generally, operating revenues are received for providing goods and services to the students of the College. Operating expenses are those paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the College's mission. Nonoperating revenues and expenses are funds received or used for which goods and services are not provided.

CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Years Ended August 31, 2023-2021

	2023	2022	Increase (Decrease) 2023-2022	2021	Increase (Decrease) 2022-2021
Operating Revenues:					
Tuition and fees, net of discounts	\$ 6,945,546	\$ 8,138,598	\$ (1,193,052)	\$ 8,147,486	\$ (8,888)
Auxiliary enterprises, net of discounts	1,792,881	1,509,080	283,801	1,496,980	12,100
Nongovernmental grants and contracts	-	-	-	29,156	(29,156)
State grants and contracts	839,950	683,555	156,395	688,804	(5,249)
Federal grants and contracts	830,502	936,983	(106,481)	1,377,325	(440,342)
Total Operating Revenues	10,408,879	11,268,216	(859,337)	11,739,751	(471,535)
Less Operating Expenses					
Operating (Loss)	(39,384,076)	(40,377,482)	993,406	(40,250,592)	(126,890)
Nonoperating Revenues (Expenses):					
State appropriations	12,349,683	11,566,604	783,079	12,397,886	(831,282)
Property tax revenue	27,148,518	25,497,504	1,651,014	23,198,534	2,298,970
Federal revenue, nonoperating	5,776,456	10,602,173	(4,825,717)	13,139,443	(2,537,270)
Investment income	1,294,937	190,336	1,104,601	89,447	100,889
Interest and fiscal agent fees	(776,618)	(944,431)	167,813	(1,147,041)	202,610
Other nonoperating revenues	536,896	581,650	(44,754)	438,393	143,257
Total Nonoperating Revenues, Net	46,329,872	47,493,836	(1,163,964)	48,116,662	(622,826)
Change in Net Position	6,945,796	7,116,354	(170,558)	7,866,070	(749,716)
Beginning net position	13,648,657	6,532,303	7,116,354	(1,333,767)	7,866,070
Ending Net Position	\$ 20,594,453	\$ 13,648,657	\$ 6,945,796	\$ 6,532,303	\$ 7,116,354

Fiscal Year 2023 Compared to 2022

Total revenues (operating and nonoperating) for the fiscal year 2023 were \$57,515,369. Operating revenues in the fiscal year 2023 decreased by \$859,337 largely due to a decrease in tuition and fees primarily related to increases in scholarship allowances and discounts. Nonoperating revenues in the fiscal year 2023 decreased \$1,331,777 primarily due to a significant decrease in federal revenue. Federal revenue decreased due to a decrease in federal grant awards received related to the COVID-19 pandemic.

Total expenses (operating and nonoperating) in the fiscal year 2023 decreased \$1,684,930, or 3.2 percent. This decrease was primarily related to a decrease in grant expenses related to scholarships and fellowships.

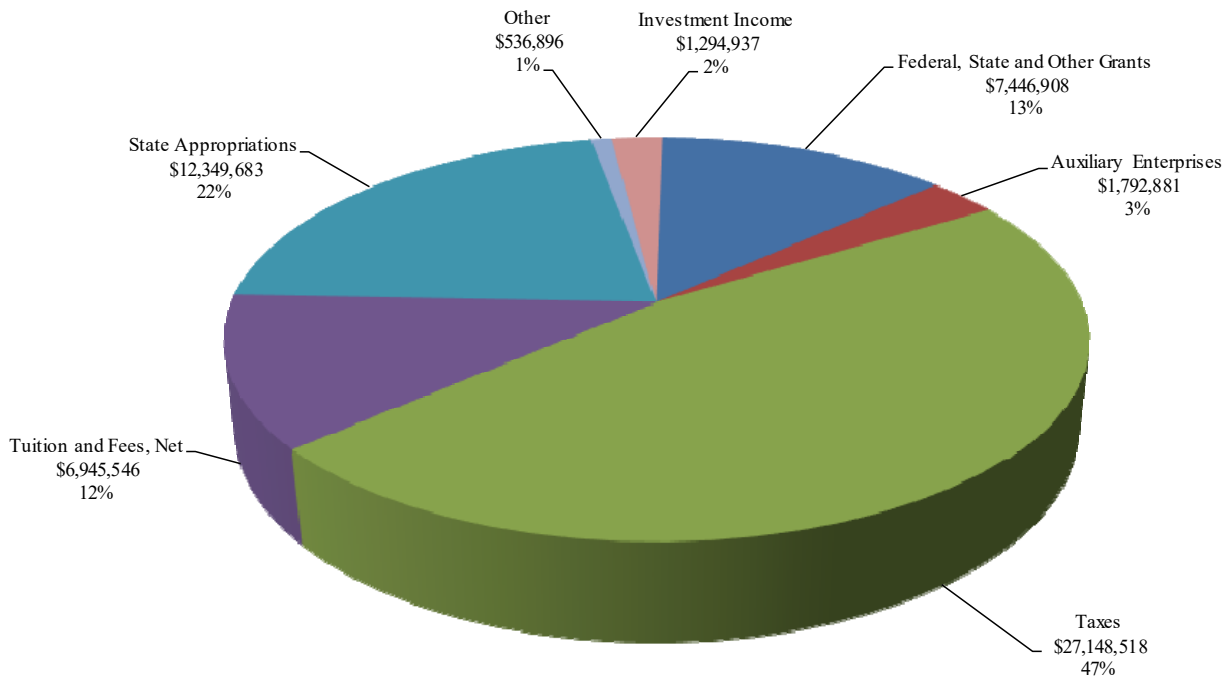
ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2023 and 2022

Fiscal Year 2022 Compared to 2021

Total revenues (operating and nonoperating) for the fiscal year 2022 were \$59,706,483. Operating revenues in the fiscal year 2022 decreased by \$471,535 largely due to a decrease in federal grants and contracts primarily related to a decrease in federal grant awards received for the Science, Technology, Engineering, and Mathematics Grant. Nonoperating revenues in the fiscal year 2022 decreased \$825,436. Nonoperating revenues included significant decreases in federal revenue due to a decrease in federal grant awards received related to the COVID-19 pandemic and significant decreases in state appropriations primarily due to a decrease in state contributions to the College's pension and other postemployment benefits plans. Nonoperating revenues also included an increase in property tax revenues related to increases in property tax appraisal values.

Total expenses (operating and nonoperating) in the fiscal year 2022 decreased \$142,035, or 0.3 percent. This decrease was primarily related to a decrease in grant expenses related to professor salaries.

**Revenues by Source and Percentage
For the Year Ended August 31, 2023**



ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2023 and 2022

Revenues by Source and Percentage
For the Year Ended August 31, 2022

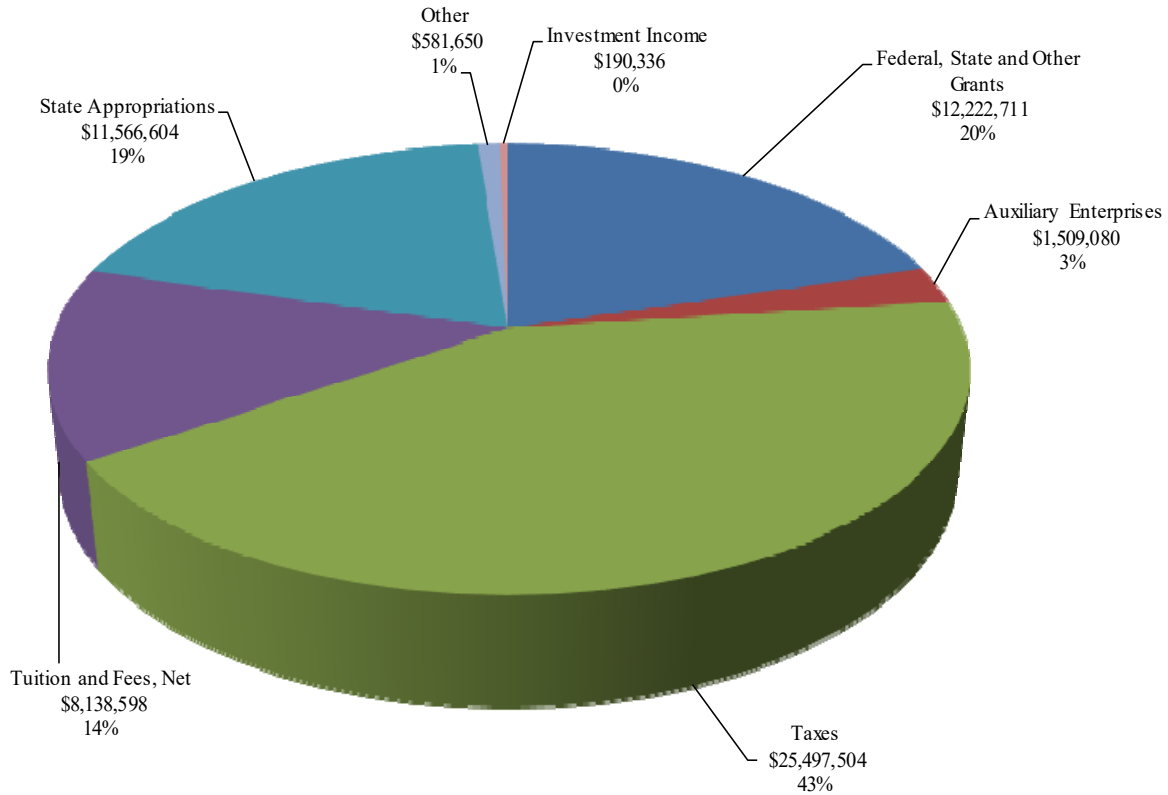


Table 1
OPERATING EXPENSES
Years Ended August 31, 2023-2021

	2023	2022	Increase (Decrease) 2023-2022	2021	Increase (Decrease) 2022-2021
Operating Expenses:					
Instruction	\$ 17,769,932	\$ 16,716,912	\$ 1,053,020	\$ 17,443,296	\$ (726,384)
Institutional support	8,161,984	6,718,987	1,442,997	6,697,854	21,133
Academic support	8,879,027	7,462,655	1,416,372	7,070,549	392,106
Operation and maintenance of plant	2,492,339	3,074,908	(582,569)	3,931,836	(856,928)
Auxiliary enterprises	2,490,236	2,426,112	64,124	1,680,420	745,692
Student services	4,101,727	4,243,824	(142,097)	4,233,402	10,422
Scholarships and fellowships	4,359,867	9,610,709	(5,250,842)	9,384,976	225,733
Depreciation and amortization	1,469,113	1,329,233	139,880	1,417,839	(88,606)
Public service	68,730	62,358	6,372	130,171	(67,813)
Total	\$ 49,792,955	\$ 51,645,698	\$ (1,852,743)	\$ 51,990,343	\$ (344,645)

Operating expenses are primarily presented by functional categories, which represent the types of programs and services provided. Nonoperating expenses consist of interest and fiscal agent fees from capital-related debt service of \$776,618 and \$944,431 for the years ended August 31, 2023 and 2022, respectively.

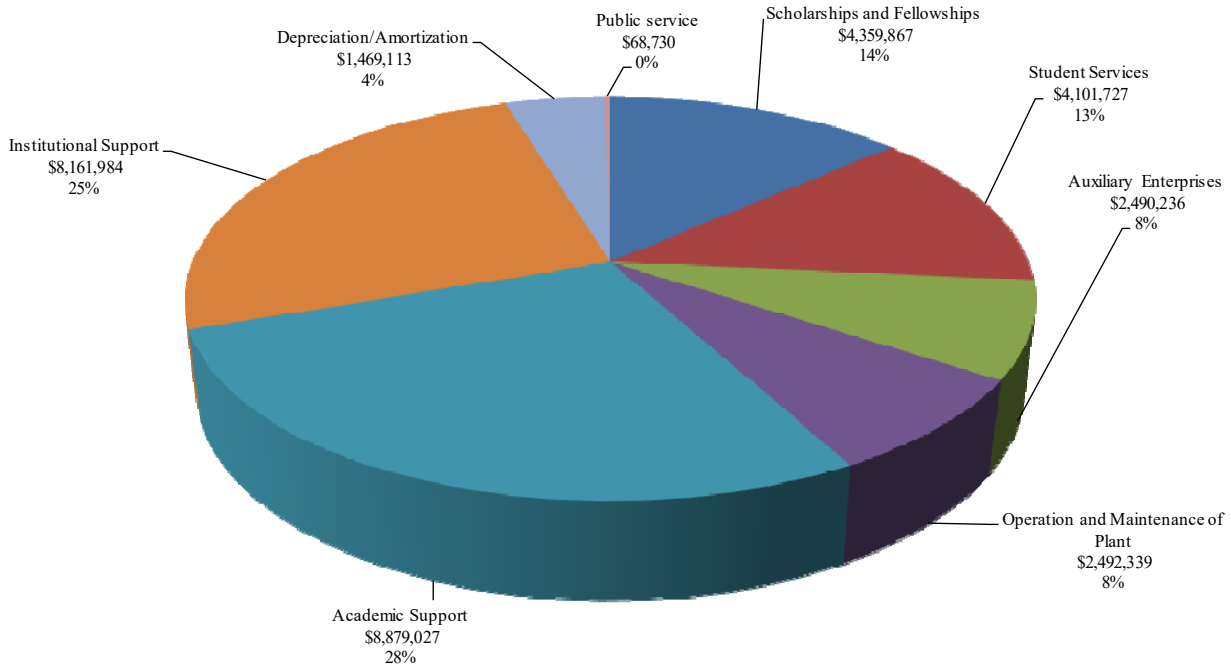
ALVIN COMMUNITY COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

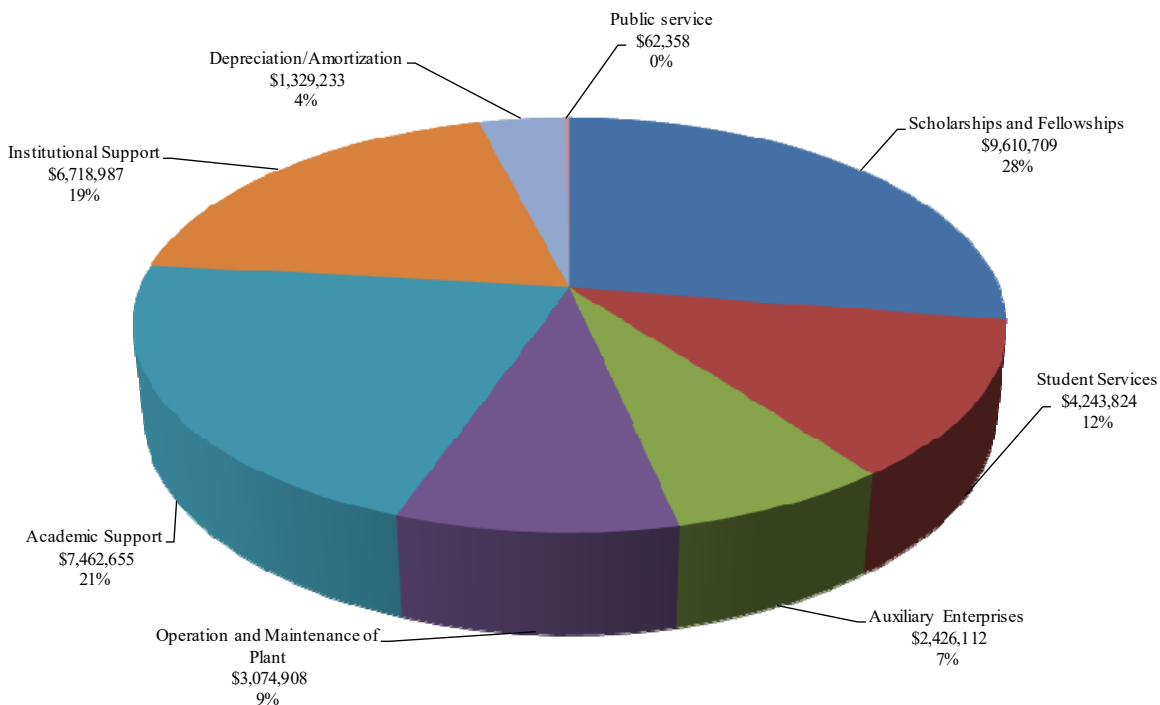
For the Years Ended August 31, 2023 and 2022

The following are graphic illustrations of operating expenses by functional category and percentage of total operating expenses for the years ended August 31, 2023 and 2022.

**Operating Expenses by Function and Percentage
For the Year Ended August 31, 2023**

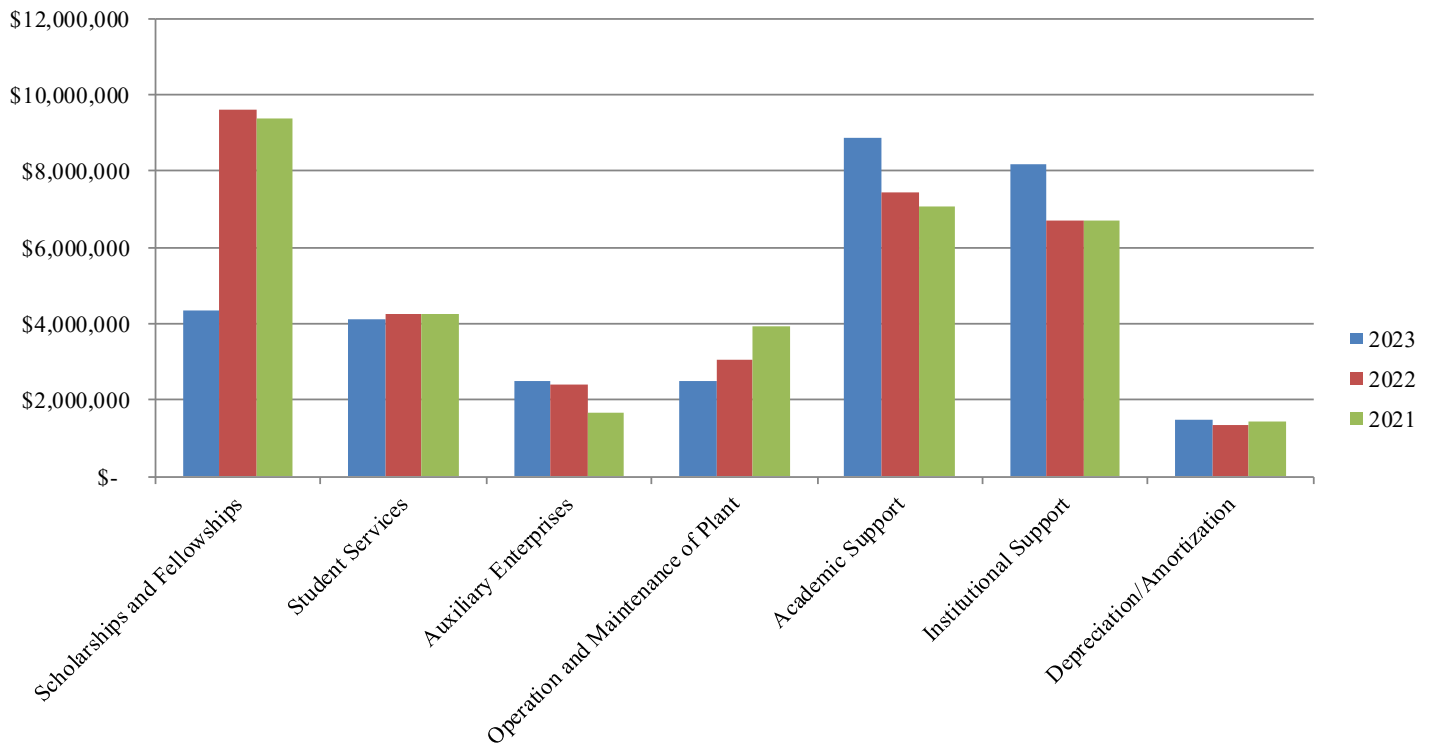


**Operating Expenses by Function and Percentage
For the Year Ended August 31, 2022**



ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2023 and 2022

Comparison of Operating Expenses
Fiscal Years 2023-2021



Capital Assets

CAPITAL ASSETS ACTIVITY
Years Ended August 31, 2023-2021

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease) 2023-2022</u>	<u>2021</u>	<u>Increase (Decrease) 2022-2021</u>
Capital assets not depreciated/amortized:					
Land	\$ 494,128	\$ 494,128	\$ -	\$ 494,128	\$ -
Construction in process	17,687,663	22,550,059	(4,862,396)	20,479,202	2,070,857
Total	<u>18,181,791</u>	<u>23,044,187</u>	<u>(4,862,396)</u>	<u>20,973,330</u>	<u>2,070,857</u>
Other capital assets:					
Buildings and improvements	35,911,651	35,911,651	-	35,812,051	99,600
Facilities and improvements	10,145,249	4,897,647	5,247,602	4,846,884	50,763
Telecommunications equipment	2,553,487	2,311,996	241,491	2,115,660	196,336
Furniture and equipment	8,419,096	7,912,121	506,975	7,392,620	519,501
Library books	331,887	360,476	(28,589)	353,164	7,312
Right-to-use assets	177,651	177,651	-	255,764	(78,113)
Total	<u>57,539,021</u>	<u>51,571,542</u>	<u>5,967,479</u>	<u>50,776,143</u>	<u>795,399</u>
Less accumulated depreciation and amortization	<u>(28,691,377)</u>	<u>(27,255,421)</u>	<u>(1,435,956)</u>	<u>(26,006,632)</u>	<u>(1,248,789)</u>
Net Capital Assets	<u>\$ 47,029,435</u>	<u>\$ 47,360,308</u>	<u>\$ (330,873)</u>	<u>\$ 45,742,841</u>	<u>\$ 1,617,467</u>

The capital assets activity includes the right-to-use assets and the accumulated amortization of the right-to-use assets related to leases payable.

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2023 and 2022

Fiscal Year 2023 Compared to 2022

As of August 31, 2023, the College had \$75,720,812 invested in capital assets, \$28,691,377 in accumulated depreciation and amortization, and \$47,029,435 in net capital assets. Significant additions during the fiscal year included computer hardware, campus signage, and new furniture.

Fiscal Year 2022 Compared to 2021

As of August 31, 2022, the College had \$74,615,729 invested in capital assets, \$27,255,421 in accumulated depreciation and amortization, and \$47,360,308 in net capital assets. Significant additions during the fiscal year included a new discontinuous distillation system, cyber security lab, and computer equipment and servers.

As required, detailed capital asset disclosures are presented in note 7 to the basic financial statements.

Long-Term Debt and Lease Payables

The principal balance of the bonds was \$21,940,000 and \$24,305,000 as of August 31, 2023 and 2022, respectively.

The principal balance of the leases payable related to Governmental Accounting Standards Board Statement No. 87, *Leases*, was \$49,251 and \$83,141 as of August 31, 2023 and 2022, respectively.

As required, detailed debt disclosures are presented in note 8 to the basic financial statements.

Contacting the College's Financial Management

This financial report is designed to provide the College's taxpayers, students, investors, and creditors with a general overview of the College's finances and to demonstrate the College's accountability for the money it receives. If you have any questions about this report or need additional information, contact the College's Business Office at 3110 Mustang Road, Alvin, Texas 77511.

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BASIC FINANCIAL STATEMENTS

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ALVIN COMMUNITY COLLEGE

Exhibit 1

STATEMENTS OF NET POSITION

August 31, 2023 and 2022

<u>Assets</u>	2023	2022
Current Assets:		
Cash and cash equivalents	\$ 5,700,553	\$ 3,995,494
Restricted cash and cash equivalents	1,156,447	1,233,857
Accounts receivable, net	3,322,563	2,897,840
Inventories	162,496	159,708
Prepays	1,093,684	998,943
Total Current Assets	11,435,743	9,285,842
Noncurrent Assets:		
Investments	22,749,141	21,550,000
Capital and right-to-use assets, net:		
Nondepreciable capital assets	18,181,791	23,044,187
Depreciable capital assets	28,797,446	24,232,052
Amortizable right-to-use assets	50,198	84,069
Total Noncurrent Assets	69,778,576	68,910,308
Total Assets	81,214,319	78,196,150
<u>Deferred Outflows of Resources</u>		
Deferred outflows - pensions	4,209,410	2,742,175
Deferred outflows - OPEB	7,377,344	9,508,806
Total Deferred Outflows of Resources	11,586,754	12,250,981
<u>Liabilities</u>		
Current Liabilities:		
Accounts payable and accrued liabilities	682,768	1,200,796
Funds held for others	53,029	48,733
Unearned revenues	4,618,204	3,884,514
Compensated absences	357,850	299,557
Bonds payable, net of premiums - current portion	2,420,000	2,365,000
Leases payable - current portion	23,585	33,890
Total Current Liabilities	8,155,436	7,832,490
Noncurrent Liabilities:		
Compensated absences	178,586	207,250
Net pension liability	10,460,057	4,646,479
Net OPEB liability	22,655,135	30,508,483
Bonds payable, net of premiums	21,571,072	24,127,810
Leases payable	25,666	49,251
Total Noncurrent Liabilities	54,890,516	59,539,273
Total Liabilities	63,045,952	67,371,763
<u>Deferred Inflows of Resources</u>		
Deferred gain on refunding bonds	96,601	144,902
Deferred inflows - pensions	1,058,524	5,135,508
Deferred inflows - OPEB	8,005,543	4,146,301
Total Deferred Inflows of Resources	9,160,668	9,426,711
<u>Net Position</u>		
Net investment in capital assets	22,892,511	21,786,189
Restricted for expendable student aid	2,251,583	1,120,823
Unrestricted	(4,549,641)	(9,258,355)
Total Net Position (Schedule D)	\$ 20,594,453	\$ 13,648,657

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

Exhibit 1A

STATEMENTS OF FINANCIAL POSITION

August 31, 2023 and 2022

<u>Assets:</u>	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 431,825	\$ 217,293
Investments	4,220,128	3,821,170
Accounts receivable	875	1,000
Inventory for fundraising activities	564	-
Prepays	5,050	3,900
Art Inventory	5,251	5,251
Total Assets	<u>4,663,693</u>	<u>4,048,614</u>
<u>Liabilities:</u>		
Accounts payable	36,887	16,089
Total Liabilities	<u>36,887</u>	<u>16,089</u>
<u>Net Assets:</u>		
Without donor restrictions	424,461	214,628
With donor restrictions		
Purpose restrictions	2,889,971	2,505,523
Perpetual in nature	1,312,374	1,312,374
Total Net Assets	<u>\$ 4,626,806</u>	<u>\$ 4,032,525</u>

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE

Exhibit 2

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended August 31, 2023 and 2022

	2023	2022
<u>Operating Revenues:</u>		
Tuition and fees, net of discounts of \$3,706,666 for 2023 and \$2,492,289 for 2022	\$ 6,945,546	\$ 8,138,598
Federal grants and contracts	830,502	936,983
State grants and contracts	839,950	683,555
Auxiliary enterprises, net of discounts of \$137,423 for 2023 and \$155,951 for 2022	1,792,881	1,509,080
Total Operating Revenues (Schedule A)	10,408,879	11,268,216
<u>Operating Expenses:</u>		
Instruction	17,769,932	16,716,912
Public service	68,730	62,358
Academic support	8,879,027	7,462,655
Student services	4,101,727	4,243,824
Institutional support	8,161,984	6,718,987
Operation and maintenance of plant	2,492,339	3,074,908
Scholarships and fellowships	4,359,867	9,610,709
Auxiliary enterprises	2,490,236	2,426,112
Depreciation and amortization of right-to-use assets	1,469,113	1,329,233
Total Operating Expenses (Schedule B)	49,792,955	51,645,698
Operating (Loss)	(39,384,076)	(40,377,482)
<u>Nonoperating Revenues (Expenses):</u>		
State appropriations	12,349,683	11,566,604
Property tax revenue	25,523,019	23,852,397
Debt service ad valorem taxes	1,625,499	1,645,107
Federal revenue, nonoperating	5,776,456	10,602,173
Investment income	1,294,937	190,336
Interest on capital-related debt and fiscal agent fees	(776,618)	(944,431)
Other nonoperating revenues	536,896	581,650
Total Nonoperating Revenues, Net (Schedule C)	46,329,872	47,493,836
Change in Net Position	6,945,796	7,116,354
Beginning net position	13,648,657	6,532,303
Ending Net Position	\$ 20,594,453	\$ 13,648,657

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Exhibit 2A

For the Years Ended August 31, 2023 and 2022

	Without Donor	With Donor	Total	
	Restrictions	Restrictions	2023	2022
Revenues				
Support and revenues:				
Local support:				
Contributions and grants	\$ -	\$ 153,727	\$ 153,727	\$ 138,701
Gala income, net	143,221	-	143,221	130,203
Interest and dividend income	-	92,768	92,768	64,150
Dolphin athletics, net	-	1,300	1,300	-
Net investment returns	-	307,849	307,849	(619,485)
Unrestricted income	170,758	-	170,758	17,409
Other income	61,657	-	61,657	4,325
Total Local Support	375,636	555,644	931,280	(264,697)
Net assets released from restrictions:				
Restrictions satisfied by payments	171,196	(171,196)	-	-
Total Support and Revenues	546,832	384,448	931,280	(264,697)
Expenses				
Program services:				
Scholarships	113,459	-	113,459	101,388
Awards	57,737	-	57,737	33,435
Total Program Services	171,196	-	171,196	134,823
Support services:				
Fundraising:				
Gala expenses	39,514	-	39,514	35,449
Dolphin athletics expenses	-	-	-	6,400
Total Fundraising	39,514	-	39,514	41,849
Management and general:				
Professional services	14,647	-	14,647	40,978
Operating expenses and supplies	41,799	-	41,799	37,858
Other	69,843	-	69,843	2,668
Total Management and General	126,289	-	126,289	81,504
Total Expenses	336,999	-	336,999	258,176
Change in Net Assets	209,833	384,448	594,281	(522,873)
Beginning net assets	214,628	3,817,897	4,032,525	4,555,398
Ending Net Assets	\$ 424,461	\$ 4,202,345	\$ 4,626,806	\$ 4,032,525

See accompanying notes to basic financial statements.

ALVIN COMMUNITY COLLEGE

Exhibit 3

STATEMENTS OF CASH FLOWS

For the Years Ended August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows from Operating Activities:		
Receipts from students and other customers	\$ 8,153,828	\$ 8,744,029
Receipts of grants and contracts	1,830,328	6,960,956
Payments to or on behalf of employees	(33,744,752)	(32,184,649)
Payments to suppliers for goods or services	(11,660,450)	(11,022,065)
Payments of scholarships	(4,359,867)	(9,610,709)
Net Cash (Used) by Operating Activities	<u>(39,780,913)</u>	<u>(37,112,438)</u>
Cash Flows from Noncapital Financing Activities:		
Receipts of State appropriations	12,349,683	11,566,604
Receipts of maintenance and operations ad valorem taxes	25,523,019	23,852,397
Receipts from nonoperating Federal revenue	5,776,456	10,602,173
Other	536,896	581,650
Net Cash Provided by Noncapital Financing Activities	<u>44,186,054</u>	<u>46,602,824</u>
Cash Flows from Capital and Related Financing Activities:		
Receipts from debt service ad valorem taxes	1,625,499	1,645,107
Purchases of capital assets	(1,138,240)	(2,946,700)
Proceeds from refunding debt issuance	-	4,665,000
Bond escrow fund payment	-	(4,752,264)
Principal payments on debt and lease payables	(2,398,890)	(2,293,510)
Payments on debt interest and fiscal agent fees	(961,656)	(1,222,958)
Net Cash (Used) by Capital and Related Financing Activities	<u>(2,873,287)</u>	<u>(4,905,325)</u>
Cash Flows from Investing Activities:		
Purchases of investments	(43,749,142)	(34,350,000)
Receipts from sale of investments	42,550,000	26,050,000
Receipts from investment income	1,294,937	190,336
Net Cash Provided (Used) by Investing Activities	<u>95,795</u>	<u>(8,109,664)</u>
Increase (Decrease) in Cash and Cash Equivalents	1,627,649	(3,524,603)
Beginning cash and cash equivalents	5,229,351	8,753,954
Ending Cash and Cash Equivalents	<u>\$ 6,857,000</u>	<u>\$ 5,229,351</u>
Ending Cash and Cash Equivalents:		
Cash and cash equivalents	\$ 5,700,553	\$ 3,995,494
Restricted cash and cash equivalents	1,156,447	1,233,857
Total Cash and Cash Equivalents	<u>\$ 6,857,000</u>	<u>\$ 5,229,351</u>

ALVIN COMMUNITY COLLEGE

STATEMENTS OF CASH FLOWS, *Continued*

For the Years Ended August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Reconciliation of Operating Income (Loss)		
to Net Cash Provided (Used) by Operating Activities:		
Operating (loss)	\$ (39,384,076)	\$ (40,377,482)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Depreciation/amortization expense	1,469,113	1,329,233
Changes in assets and liabilities:		
Receivables, net	(424,723)	4,436,769
Inventories	(2,788)	57,652
Prepays	(94,741)	(90,252)
Deferred outflows - pension and OPEB	664,227	1,155,956
Deferred inflows - pension and OPEB	(217,742)	501,369
Accounts payable and accrued liabilities	(518,028)	(850,056)
Funds held for others	4,296	1,079
Deferred revenues	733,690	(19,054)
Net pension liability	5,813,578	(5,207,770)
Net OPEB liability	(7,853,348)	1,909,225
Compensated absences	29,629	40,893
Net Cash (Used) by Operating Activities	<u><u>\$ (39,780,913)</u></u>	<u><u>\$ (37,112,438)</u></u>

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

Exhibit 3A

STATEMENTS OF CASH FLOWS

For the Years Ended August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 594,281	\$ (522,873)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Investment (gains) losses	(307,849)	619,485
Interest (earnings)	(92,768)	(64,150)
(Increase) decrease in current assets:		
Accounts receivable	125	(1,000)
Inventory for fundraising activities	(564)	-
Prepays	(1,150)	-
Increase (decrease) in current liabilities		
Accounts payable	20,798	12,083
Net Cash Provided by Operating Activities	<u>212,873</u>	<u>43,545</u>
Cash Flows from Investing Activities:		
Purchase of investments	(284,958)	(692,911)
Proceeds from sale of investments	286,617	691,678
Net Cash Provided (Used) by Investing Activities	<u>1,659</u>	<u>(1,233)</u>
Increase in Cash and Cash Equivalents	214,532	42,312
Beginning cash and cash equivalents	217,293	174,981
Ending Cash and Cash Equivalents	<u>\$ 431,825</u>	<u>\$ 217,293</u>

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2023 and 2022

NOTE 1—Reporting Entity

Alvin Community College (the “College”) was established in 1948, in accordance with the laws of the State of Texas, (the “State”) to serve the educational needs of the City of Alvin and the surrounding communities. The College is considered to be a special purpose, primary government according to the definition in Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*. While the College 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 governmental entity.

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34* (GASB 61), modifies certain requirements for inclusion of component units in the financial reporting entity. For organizations that previously were required to be included as component units by meeting the fiscal dependency criterion, a financial benefit or burden relationship also would need to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. GASB 61 has been applied as required in the preparation of these basic financial statements and, accordingly, the Alvin Community College Foundation (the “Foundation”) is considered a component unit of the College as of August 31, 2023 and 2022. The Foundation is reported in separate financial statements because of the difference in its reporting model, as further discussed below.

The Foundation is a separate nonprofit organization, with the sole purpose of supporting the educational and other activities of the College. The Foundation reports its financial results under the standards of the Financial Accounting Standards Board. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation’s financial information in the College’s financial reporting entity for these differences. The College furnished certain services, such as office space, supplies, and staff assistance, to the Foundation during the years ended August 31, 2023 and 2022. The costs of these services were not significant to the College.

NOTE 2—Summary of Significant Accounting Policies

Reporting Guidelines

The significant accounting policies followed by the College in preparing these basic financial statements are in accordance with the Texas Higher Education Coordinating Board’s (THECB) *Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*. The College applies all applicable GASB pronouncements. The College is reported as a special purpose government engaged in business-type activities.

Basis of Accounting

The basic financial statements of the College 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.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Net Position

Net position is classified as follows:

Net investment in capital assets: This represents the College's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

Restricted net position – expendable: Restricted expendable net position includes resources in which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted net position – nonexpendable: Restricted nonexpendable net position is subject to externally imposed provisions that it be maintained permanently by the College.

Unrestricted net position: Unrestricted net position represents resources derived from student tuition and fees, State allocations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty, and staff.

Operating and Nonoperating Revenue and Expense Policy

The College distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the College's principal ongoing operations and are the result of exchange transactions with those who purchase, use, or directly benefit from the goods or services of the College. Operating revenues are reported gross of related expenses and net of any discount or sales allowance. The principal operating revenues are tuition and related fees (net of discounts); sales and services of auxiliary enterprises (net of discounts); and Federal, State, and local grants and contracts.

Nonoperating revenues include activities that have the characteristics of nonexchange transactions. Certain significant revenue streams relied upon for operations are recorded as nonoperating revenue including State appropriations, Title IV student financial aid, property taxes, and investment income.

Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. Nonoperating expenses consist of interest and fiscal agent fees from capital-related debt.

Budgetary Data

Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1. The College's Board of Regents (the "Board") adopts the budget, which is prepared on the accrual basis of accounting. A copy of the approved budget must be filed with the THECB, Legislative Budget Board, Legislative Reference Library, and Governor's Office of Budget and Planning by December 1.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Cash and Cash Equivalents

The College's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with maturities of three months or less from the date of acquisition.

Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest-earning contracts, such as certificates of deposit, are reported at cost.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the College's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Inventories

Inventories consist of bookstore stock and food service items. Inventories are valued at cost and charged to expenses as sold.

Capital Assets

Capital assets are recorded at cost at the date of acquisition. Donated capital assets are recorded at acquisition value at the date of donation. The College capitalizes all furniture and equipment with a unit cost equal to or greater than \$5,000 and an estimated useful life in excess of one year. Renovations of \$100,000 or greater to buildings and facilities and land improvements that significantly increase the value or extend the useful life of the

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

structure are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are charged to operating expense in the year in which the expense is incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets and is not allocated to the functional expense categories. The following lives are used:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvement	50 years
Facilities and improvements	20 years
Library books	15 years
Furniture and equipment	10 years
Telecommunications equipment	5 years

Collections

The College has not capitalized its collection of art as it is considered immaterial to the College's financial position.

Unearned Revenues

Unearned revenues, primarily consisting of tuition and fees, relate to academic terms in the next fiscal year and, as such, have been deferred.

Tuition Discounting

Texas Public Education Grants – Certain tuition amounts are required to be set aside for use as scholarships by qualifying students. This set-aside, called the Texas Public Education Grant, is shown with tuition and fee revenue amounts as a separate set-aside amount (Texas Education Code §56.033). When the award for tuition is used by the student, the amount is recorded as tuition and a corresponding amount is recorded as a tuition discount. If the amount is disbursed directly to the student, the amount is recorded as a scholarship expense.

Title IV Higher Education Act Program Funds ("Title IV") – Certain Title IV funds are received by the College to pass through to the student. These funds are initially received by the College and recorded as restricted revenue. When the student is awarded and uses these funds for tuition and fees, the amounts are recorded as revenue and a corresponding amount is recorded as a tuition discount. If the amount is disbursed directly to the students, the amount is recorded as a scholarship expense.

Other tuition discounts – The College awards tuition and fee scholarships from institutional funds to qualifying students. When these amounts are used for tuition and fees, the amounts are recorded as tuition and fee revenue and a corresponding amount is recorded as a tuition discount. If the amount is disbursed directly to the students, the amount is recorded as a scholarship expense.

Bond Premiums and Issuance Costs

Premiums received are amortized over the term of the related bond. Costs incurred in connection with bond issuances are expensed as incurred.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Leases

The College is a lessee for noncancellable leases of equipment. The College recognizes a lease liability and intangible right-to-use lease assets (the “lease asset”) in the financial statements.

At the commencement of a lease, the College initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the term of the lease.

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

- The College uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the College generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the College is reasonably certain to exercise.

The College monitors changes in circumstances that would require a measurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statements of Net Position.

Subscription-Based Information Technology Arrangements

The College has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The College would recognize a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) in the financial statements. The College’s SBITAs to report are immaterial to the financial statements as a whole and are not recognized as a subscription liability or a subscription asset.

Pensions

The fiduciary net position of the Teacher Retirement System of Texas (TRS) 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 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.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Other Postemployment Benefits

The fiduciary net position of 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 OPEB, OPEB expense, and information about assets, liabilities, and additions to/deductions from the GBP fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Income Taxes

The College is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(8), *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, 2023 and 2022 and, therefore, has not recorded a liability for income taxes.

Reclassifications

Certain prior year amounts have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

Net Position Flow Assumption

Sometimes the College will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the College's practice to consider restricted net position to have been depleted before unrestricted net position is applied.

NOTE 3—Authorized Investments

The Board of the College has adopted a written investment policy regarding the investments of its funds as defined in the Public Funds Investment Act (the "Act") (Chapter 2256.001 Texas Government Code). The investments of the College are in compliance with the Board investment policy and the Act. The College is authorized to invest in obligations and instruments as follows: (1) obligations of the United States and its agencies, (2) direct obligations of the State or its agencies, (3) obligations of political subdivisions rated not less than "A" by a national investment rating firm, (4) certificates of deposit, and (5) other instruments and obligations authorized by statute.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

NOTE 4—Deposits and Investments

Deposits

Custodial credit risk – Custodial credit risk for deposits with financial institutions is the risk that, in the event of a bank failure, the College’s deposits may not be returned to it. The College’s investment policy requires pledging of collateral for all bank balances in excess of Federal Deposit Insurance Corporation (FDIC) limits at a minimum of 102 percent of market value. As of August 31, 2023 and 2022, the College’s cash and cash equivalents balances were either insured or collateralized, and thus not exposed to custodial credit risk.

Cash and cash equivalents reported on the Statements of Net Position consist of the items reported below at August 31:

	2023	2022
Cash and cash equivalents:		
Bank deposits - demand deposits	\$ 5,695,066	\$ 3,989,719
Petty cash	5,487	5,775
Total Cash and Cash Equivalents	\$ 5,700,553	\$ 3,995,494

Investments

As of August 31, 2023, the College had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 22,749,141	0.41
TexSTAR	1,156,447	0.07
Total	\$ 23,905,588	
Portfolio weighted average maturity		0.40

As of August 31, 2023 and 2022, the College held certificates of deposit of \$22,749,141 and \$21,550,000 respectively. For the current fiscal year, the full amount of \$22,749,141 was classified as noncurrent investments.

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the College limits its exposure to interest rate risk by structuring its investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools. Unless matched to a specific cash flow, the College may not directly invest in securities maturing more than three years from the date of purchase, with repurchase agreements limited to a maturity no longer than 120 days from the date of purchase.

Credit risk – The College limits its exposure to credit risk, the risk that the insurer of the debt security will not pay its par value upon maturity, by limiting investments to the safest types of securities; prequalifying the financial institutions, brokers, dealers, intermediaries, and advisers with whom the College does business; and diversifying the investment portfolio so that potential losses on individual securities will be minimized. In addition, the College’s investment policy requires pledging of collateral for all securities at a minimum of 102 percent of market value.

Concentration risk – The College limits its exposure to concentration risk, the risk of loss attributable to the magnitude of investment in a single issuer, through portfolio diversification. The College’s investment policy has

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

the following maximum limits, by authorized instrument, for the College's total portfolio: U.S. Treasury securities – 100 percent, certificates of deposit – 100 percent, money market mutual funds – 75 percent, mutual funds – 50 percent, agencies and instrumentalities – 75 percent, repurchase agreements (with the exception of flexible repurchase agreements) – 50 percent, authorized investment pools – 100 percent, commercial paper – 25 percent, and flexible repurchase agreements – 100 percent.

TexSTAR

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Act. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR is measured at amortized cost. TexSTAR's strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The College has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR's authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national or state emergency that affects TexSTAR's liquidity.

NOTE 5–Disaggregation of Accounts Receivable

Accounts receivable were as follows at August 31:

	<u>2023</u>	<u>2022</u>
Student receivable	\$ 2,550,353	\$ 1,812,813
Taxes receivable	591,696	517,028
Interest receivable	215,771	62,711
Federal receivable	242,499	195,325
State receivable	92,650	349,648
Sponsor receivable	242,905	419,236
ACC Foundation	36,887	16,089
Total accounts receivable	3,972,761	3,372,850
Less allowance for doubtful accounts	(650,198)	(475,010)
Total Accounts Receivable, Net	<u>\$ 3,322,563</u>	<u>\$ 2,897,840</u>

NOTE 6–Disaggregation of Accounts Payable and Accrued Liabilities

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

	<u>2023</u>	<u>2022</u>
Vendors payable	\$ 657,387	\$ 1,178,150
Sales tax payable	25,381	22,646
Total Accounts Payable and Accrued Liabilities	<u>\$ 682,768</u>	<u>\$ 1,200,796</u>

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

NOTE 7—Capital Assets

Capital asset activity for the years ended August 31, 2023 and 2022 was as follows:

	Balance September 1, 2022	Additions	Deletions/ Adjustments	Balance August 31, 2023
Nondepreciable:				
Land	\$ 494,128	\$ -	\$ -	\$ 494,128
Construction in process	22,550,059	181,366	(5,043,762)	17,687,663
Subtotal	<u>23,044,187</u>	<u>181,366</u>	<u>(5,043,762)</u>	<u>18,181,791</u>
Other capital assets:				
Buildings and improvements	35,911,651	-	-	35,911,651
Facilities and improvements	4,897,647	5,247,602	-	10,145,249
Furniture and equipment	7,912,121	506,975	-	8,419,096
Telecommunications equipment	2,311,996	241,491	-	2,553,487
Library books	360,476	4,568	(33,157)	331,887
Right-to-use assets - equipment	177,651	-	-	177,651
Subtotal	<u>51,571,542</u>	<u>6,000,636</u>	<u>(33,157)</u>	<u>57,539,021</u>
Less accumulated depreciation/amortization:				
Buildings and improvements	16,265,668	566,443	-	16,832,111
Facilities and improvements	2,894,041	343,708	-	3,237,749
Furniture and equipment	5,701,534	417,826	-	6,119,360
Telecommunications equipment	2,000,880	97,716	-	2,098,596
Library books	299,716	9,549	(33,157)	276,108
Right-to-use assets - equipment	93,582	33,871	-	127,453
Total accumulated depreciation/amortization	<u>27,255,421</u>	<u>1,469,113</u>	<u>(33,157)</u>	<u>28,691,377</u>
Net Capital Assets	<u>\$ 47,360,308</u>	<u>\$ 4,712,889</u>	<u>\$ (5,043,762)</u>	<u>\$ 47,029,435</u>
	Balance September 1, 2021	Additions	Deletions/ Adjustments	Balance August 31, 2022
Nondepreciable:				
Land	\$ 494,128	\$ -	\$ -	\$ 494,128
Construction in process	20,479,202	2,070,857	-	22,550,059
Subtotal	<u>20,973,330</u>	<u>2,070,857</u>	<u>-</u>	<u>23,044,187</u>
Other capital assets:				
Buildings and improvements	35,812,051	99,600	-	35,911,651
Facilities and improvements	4,846,884	50,763	-	4,897,647
Furniture and equipment	7,392,620	519,501	-	7,912,121
Telecommunications equipment	2,115,660	196,336	-	2,311,996
Library books	353,164	9,643	(2,331)	360,476
Right-to-use assets - equipment	255,764	-	(78,113)	177,651
Subtotal	<u>50,776,143</u>	<u>875,843</u>	<u>(80,444)</u>	<u>51,571,542</u>
Less accumulated depreciation/amortization:				
Buildings and improvements	15,646,832	618,836	-	16,265,668
Facilities and improvements	2,775,699	118,342	-	2,894,041
Furniture and equipment	5,264,849	436,685	-	5,701,534
Telecommunications equipment	1,936,628	64,252	-	2,000,880
Library books	292,796	9,251	(2,331)	299,716
Right-to-use assets - equipment	89,828	81,867	(78,113)	93,582
Total accumulated depreciation/amortization	<u>26,006,632</u>	<u>1,329,233</u>	<u>(80,444)</u>	<u>27,255,421</u>
Net Capital Assets	<u>\$ 45,742,841</u>	<u>\$ 1,617,467</u>	<u>\$ -</u>	<u>\$ 47,360,308</u>

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

NOTE 8—Long-Term Liabilities

Long-term liabilities activity for the years ended August 31, 2023 and 2022 was as follows:

	Balance September 1, 2022	Additions	Reductions	Balance August 31, 2023	Current Portion
Bonds, notes, and leases payable:					
General obligation refunding					
bonds - 2021	\$ 4,665,000	\$ -	\$ (1,545,000)	\$ 3,120,000	\$ 1,555,000
Tax notes - 2018	19,640,000	-	(820,000)	18,820,000	865,000
Leases payable	83,141	-	(33,890)	49,251	23,585
Deferred amounts:					
For premiums	2,187,810	-	(136,738)	2,051,072	-
	<u>26,575,951</u>	<u>-</u>	<u>(2,535,628)</u>	<u>24,040,323</u>	<u>2,443,585</u>
Other liabilities:					
Net pension liability	4,646,479	5,813,578	-	10,460,057	-
Net OPEB liability	30,508,483	-	(7,853,348)	22,655,135	-
Compensated absences	506,807	367,714	(338,085)	536,436	357,850
Total Long-Term Liabilities	<u>\$ 62,237,720</u>	<u>\$ 6,181,292</u>	<u>\$ (10,727,061)</u>	<u>\$ 57,691,951</u>	<u>\$ 2,801,435</u>
	Balance September 1, 2021	Additions	Reductions	Balance August 31, 2022	Current Portion
Bonds, notes, and leases payable:					
General obligation refunding					
bonds - 2012	\$ 6,095,000	\$ -	\$ (6,095,000)	\$ -	\$ -
bonds - 2021	-	4,665,000	-	4,665,000	1,545,000
Tax notes - 2018	20,420,000	-	(780,000)	19,640,000	820,000
Leases payable	166,651	-	(83,510)	83,141	33,890
Deferred amounts:					
For premiums	2,698,503	-	(510,693)	2,187,810	-
	<u>29,380,154</u>	<u>4,665,000</u>	<u>(7,469,203)</u>	<u>26,575,951</u>	<u>2,398,890</u>
Other liabilities:					
Net pension liability	9,854,249	-	(5,207,770)	4,646,479	-
Net OPEB Liability	28,599,258	1,909,225	-	30,508,483	-
Compensated absences	465,914	316,280	(275,387)	506,807	299,557
Total Long-Term Liabilities	<u>\$ 68,299,575</u>	<u>\$ 6,890,505</u>	<u>\$ (12,952,360)</u>	<u>\$ 62,237,720</u>	<u>\$ 2,698,447</u>

NOTE 9—Bonds, Notes, and Leases Payable

General information related to bonds payable is summarized as follows:

Tax Notes, Series 2018

- To provide capital for additional construction and improvements around the campus.
- Issued August 15, 2018.
- Interest rates range from 3 percent to 5 percent.
- Due in semiannual installments each February 15 and August 15, with the first principal and interest payment being due February 15, 2019.
- Source of revenue for debt service – annual ad valorem taxes.
- Outstanding tax note payable of \$18,820,000 at August 31, 2023.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Limited Tax Refunding Bonds, Series 2021

- To advance refund \$4,665,000 of the Limited Tax Refunding, Series 2012 bonds and to pay the costs of issuing the bonds.
- Issued November 17, 2021.
- Original amount of issue – \$4,665,000, with all authorized bonds issued.
- Interest rate of 0.81 percent.
- Due in semiannual installments each February 15 and August 15, with interest payments beginning August 15, 2022 and principal payments beginning February 15, 2023, with the final installment due February 15, 2025.
- Source of revenue for debt service – annual ad valorem taxes.
- Outstanding bonds payable of \$3,120,000 at August 31, 2023.

Bond and Note Debt Service Requirements

The bonds and note debt service requirements for the next five years and five-year increments thereafter are as follows:

Fiscal Year Ended August 31	Principal	Interest	Total
2024	\$ 2,420,000	\$ 938,349	\$ 3,358,349
2025	2,470,000	881,463	3,351,463
2026	955,000	828,625	1,783,625
2027	1,005,000	779,625	1,784,625
2028	1,055,000	728,125	1,783,125
2029-2033	6,145,000	2,771,375	8,916,375
2034-2038	7,890,000	1,025,750	8,915,750
Total	\$ 21,940,000	\$ 7,953,313	\$ 29,893,313

Leases Payable

The College was a lessee for the acquisition and use of equipment which is recorded with capital assets. As of August 31, 2022 and 2023, the value of the equipment lease liabilities was \$83,141 and \$49,251, respectively. The College made principal and interest payments on the leases in fiscal years 2022 and 2023 for \$84,011 and \$34,166, respectively. The College will continue to make principal and interest payments on leases through the fiscal year 2026. The interest rates on the equipment that is leased ranges from 0.34 to 0.43 percent. The equipment is amortized based on the term of the lease agreement which is from 21 months to 60 months from the beginning of the fiscal year 2021. The value of the right-to-use assets for equipment for the fiscal year 2022 was \$177,651 and had accumulated amortization of \$93,582. The value of the right-to-use assets for equipment for the fiscal year 2023 was \$177,651 and had accumulated amortization of \$127,453.

The future principal and interest lease payments as of August 31, 2023 were as follows:

Fiscal Year Ended August 31	Principal	Interest	Total Requirements
2024	\$ 23,585	\$ 166	\$ 23,751
2025	23,687	64	23,751
2026	1,979	1	1,980
Total	\$ 49,251	\$ 231	\$ 49,482

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Arbitrage Liability

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is a risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the College could result. The College periodically engages an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations and the arbitrage liability is adjusted accordingly.

NOTE 10—Employee Retirement Plans

The College’s employees may participate in one of three retirement plans. Faculty, administrators, counselors, and librarians may enroll in either TRS or the Optional Retirement Plan (ORP). Secretarial and clerical employees participate in TRS and part-time employees not enrolled in either TRS or ORP participate in the Alvin Community College Money Purchase Plan (the “Money Purchase Plan”). The total payroll for all College employees was \$25,203,357 and \$24,093,508 for the fiscal years ended August 31, 2023 and 2022, respectively.

Teacher Retirement System

Plan Description

The College participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by TRS. It is a defined benefit pension plan 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. TRS’s Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in the State who are employed for one-half or more of the standard workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by TRS.

Pension Plan Fiduciary Net Position

Detailed information about TRS’s fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and Required Supplementary Information. That report may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

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 the State. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. 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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

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 postemployment benefit changes; including automatic cost-of-living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs, can be granted by the Texas Legislature as noted in the Plan Description 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 TRS’s actuary.

Contributions

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 TRS during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. 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 2020 through 2025.

Contribution Rates			
Fiscal Year	State	Public Education Employer	Active Employee
2022	7.75%	1.70%	8.00%
2023	8.00%	1.80%	8.00%
2024	8.25%	1.90%	8.25%
2025	8.25%	2.00%	8.25%

	Contribution Rates	
	2022	2023
Member	8.00%	8.00%
NECE (State)	7.75%	8.00%
Employers	7.50%	7.50%

	Measurement Year (2022)	Fiscal Year (2023)
Employer contributions	\$ 822,163	\$ 897,935
Member contributions	\$ 1,466,514	\$ 1,567,666
NECE on-behalf contributions	\$ 609,067	\$ 1,415,458

Contributors to TRS include members, employers, and the State as the only nonemployer contributing entity (NECE). The State is the employer for senior colleges, medical schools, and state agencies, including TRS. In each respective role, the State contributes to TRS in accordance with state statutes and the General Appropriations Act (GAA).

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

As the NECE for public education and junior colleges, the State contributes to TRS an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of TRS during that fiscal year reduced by the amounts described below, which are paid by the employers. Employers (public schools, junior colleges, other entities, or the State as the employer for senior universities and medical schools) 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 noneducational, and general or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to TRS 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, there is an additional surcharge an employer is subject to:

- All public schools, charter schools, and regional educational service centers must contribute 1.7% of the member’s salary beginning in fiscal year 2022, gradually increasing to 2.0 % in fiscal year 2025.
- When employing a retiree of 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 (TPL) in the August 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	August 31, 2021 rolled forward to August 31, 2022
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 2022	3.91% - The source for the rate 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"
Inflation	2.30%
Salary increases, including inflation	2.95% to 8.95%, including inflation
Benefit changes during the year	None
Ad hoc postemployment benefit changes	None

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

The actuarial methods and assumptions used in the determination of the TPL are the same assumptions used in the actuarial valuation as of August 31, 2021. For a full description of these assumptions, please see the TRS actuarial valuation report dated November 12, 2021.

Discount Rate

A single discount rate of 7.00% was used to measure the TPL. The single discount rate was based on the expected rate of return on plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers, and the NECE 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 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the TRS'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 TRS investments was applied to all periods of projected benefit payments to determine the TPL.

The long-term rate of return on pension plan investments is 7.00%. The long-term expected rate of return on TRS 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.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

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

Teacher Retirement System of Texas
Asset Allocation and Long-Term Expected Real Rate of Return
As of August 31, 2022

Asset Class	Target Allocation (1)	Long-Term Expected Arithmetic Real Rate of Return (2)	Expected Contributions to Long-Term Portfolio Returns
Global Equity			
U.S.	18.00%	4.60%	1.12%
Non-U.S. Developed	13.00%	4.90%	0.90%
Emerging Markets	9.00%	5.40%	0.75%
Private Equity*	14.00%	7.70%	1.55%
Stable Value			
Government Bonds	16.00%	1.00%	0.22%
Absolute Return	-	3.70%	-
Stable Value Hedge Funds	5.00%	3.40%	0.18%
Real Return			
Real Estate	15.00%	4.10%	0.94%
Energy, Natural Resources, and Infrastructure	6.00%	5.10%	0.37%
Commodities	-	3.60%	-
Risk Parity			
Risk Parity	8.00%	4.60%	0.43%
Leverage			
Cash	2.00%	3.00%	0.01%
Asset Allocation Leverage	-6.00%	3.60%	-0.05%
Inflation Expectation			2.70%
Volatility Drag(3)			-0.91%
Total	100.00%	54.70%	8.21%

*Absolute Return includes Credit Sensitive Investments

(1) Target allocations are based on the FY2022 policy model.

(2) Capital Market Assumptions come from Aon Hewitt (as of 08/31/2022).

(3) The volatility drag results from the conversion between arithmetic and geometric mean returns.

Discount Rate Sensitivity Analysis

The following table presents the net pension liability (NPL) of TRS using the discount rate of 7%, and what the NPL would be if it was calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) than the current rate:

	1% Decrease in Discount Rate (6%)	Discount Rate (7%)	1% Increase in Discount Rate (8%)
College's proportionate share of the net pension liability	\$ 16,271,882	\$ 10,460,057	\$ 5,749,299

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NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At August 31, 2023, the College reported a liability of \$10,460,057 for its proportionate share of the TRS's NPL. This liability reflects a reduction for State pension support provided to the College. The amount recognized by the College as its proportionate share of the NPL, the related State support, and the total portion of the NPL that was associated with the College were as follows:

College's proportionate share of the collective net pension liability	\$	10,460,057
State's proportionate share that is associated with the College		7,748,918
Total	\$	18,208,975

The NPL was measured as of August 31, 2021 and rolled forward to August 31, 2022, and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date. The College's proportion of the NPL was based on the College's contributions to TRS relative to the contributions of all employers to TRS for the period September 1, 2021 through August 31, 2022.

At August 31, 2023, the College's proportion of the collective NPL was 0.0176192%, which was a decrease of 0.0006263% from its proportion measured as of August 31, 2022.

Changes Since the Prior Actuarial Valuation

The actuarial assumptions and methods have been modified since the determination of the prior year's NPL. These new assumptions were adopted in conjunction with an actuarial experience study. The primary assumption change was the lowering of the single discount rate from 7.25% to 7.00%.

For the year ended August 31, 2023, the District recognized pension expense of \$740,709 and revenue of \$740,709 for support provided by the State.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 151,670	\$ 228,049
Changes in actuarial assumptions	1,949,049	485,757
Net difference between projected and actual investment earnings	1,033,420	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	177,336	344,718
Contributions paid to TRS subsequent to the measurement date	897,935	-
Total	\$ 4,209,410	\$ 1,058,524

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

The net amounts of the College’s balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended		Pension Expense
August 31	August 31	
2024	\$	638,247
2025		313,181
2026		50,372
2027		1,129,176
2028		121,975
Thereafter		-
Total	\$	2,252,951

Optional Retirement Plan

Plan Description

The State has also established an ORP for institutions of higher education. Participation in an ORP is in lieu of participation in TRS. The ORP provides for the purchase of annuity contracts and operates under the provisions of 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 Legislature. The percentage of participant salaries contributed by the State and each participant was 6.6% of annual compensation in fiscal years 2022 and 2023. The College also made additional contributions of 0.9% of annual compensation in fiscal years 2022 and 2023 for employees who were employed after September 1, 1995. For employees who were employed as of September 1, 1995, the College contributed 1.9% for fiscal years 2023 and 2022 of annual compensation. Benefits are fully vested after one year plus one day of employment. Because these are individual annuity contracts, neither the State nor the College has an additional or unfunded liability for this program. Senate Bill 1812, effective September 1, 2013, limits the amount of the State’s contribution to 50 percent of eligible employees in the reporting district.

The ORP retirement expense to the State for the College was \$100,200, \$110,000, and \$111,659 for fiscal years 2023, 2022, and 2021, respectively. These amounts represent the portion of expended appropriations made by the Legislature on behalf of the College.

The total payroll for all College employees was \$25,203,357, \$24,093,508, and \$23,445,858 for fiscal years 2023, 2022, and 2021, respectively. The total payroll of employees covered by the ORP was \$3,036,379, \$3,333,331, and \$3,385,604 for fiscal years 2023, 2022, and 2021, respectively.

Alvin Community College Money Purchase Plan

The Money Purchase Plan is a defined contribution plan created in accordance with the Internal Revenue Code Section 401(a) and is available to eligible, part-time employees of the College. Under the Money Purchase Plan, employees may contribute 6.2% of their total gross earnings and the College contributes 1.3% of the participant’s total gross earnings. Benefits are immediately vested. The total payroll of employees covered by the Money Purchase Plan was \$1,575,492, and \$1,580,685 for the years ended August 31, 2023 and 2022, respectively.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Contributions made by the College during the years ended August 31, 2023 and 2022 were approximately \$20,481 and \$20,549, respectively.

NOTE 11–Postemployment Health Care and Life Insurance Benefits

Employees Retirement System of Texas

Plan Description

The College participates in a cost-sharing, multiple-employer, OPEB plan with a special funding situation. The GBP is administered by the Employees Retirement System of Texas (ERS). 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 State 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 Legislature.

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://ers.texas.gov/About-ERS/Reports-and-Studies/ Reports - on - Overall - ERS - Operations - and -Financial - Management](https://ers.texas.gov/About-ERS/Reports-and-Studies/Reports-on-Overall-ERS-Operations-and-Financial-Management); by writing to ERS at 200 East 18th Street, Austin, TX 78701; or by calling (877) 275-4377. The fiduciary net position of GBP 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 retirees and their eligible dependents. Participants need at least 10 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 and life insurance benefits to eligible retirees via a minimum premium funding arrangement. The authority under which the obligations of the GBP 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 GBP members and the participating employers are established and may be amended by the ERS Board of Trustees (the “ERS Board”). The employer and member contribution rates are determined annually by the ERS Board 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, and (iii) the funding policy established by the Legislature in connection with benefits provided through the GBP. The Board revises benefits when necessary to match expected benefit and administrative costs with the revenue expected to be generated by the appropriated funds.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

The following table summarizes the maximum monthly employer contribution toward eligible retirees' health and basic life premiums. Retirees pay any premium over and above the employer contribution. The College does not contribute toward dental or optional life insurance. Surviving spouses and their dependents do not receive any employer contribution. As the NECE, the State pays part of the premiums for the junior and community colleges.

Maximum Monthly Employer Contribution
Fiscal Year 2023

Retiree Only	\$ 625
Retiree and Spouse	\$ 1,340
Retiree and Children	\$ 1,104
Retiree and Family	\$ 1,819

Contributions of premiums to the GBP for the current and prior fiscal year by source are summarized in the following table:

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

	2022	2021
Employer contributions	\$ 699,999,453	\$ 766,689,167
Member contributions	190,659,955	192,426,941
NECE on-behalf contributions	36,750,724	39,188,518
Total	\$ 927,410,132	\$ 998,304,626

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

Actuarial Assumptions

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
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Asset valuation method	Not applicable
Inflation	2.30%
Healthcare cost trend rates:	
Medical (HealthSelect)	5.60% for FY2024, 5.30% for FY2025, 5.00% for FY2026, 4.75% for FY2027, 4.60% for FY2028, decreasing 10 basis points per year to an ultimate rate of 4.30% for FY2031 and later years.
Medicare (HealthSelect Medicare Advantage)	66.67% for FY2024, 24.00% for FY2025, 5.00% for FY2026, 4.75% for FY2027, 4.60% for FY2028, decreasing 10 basis points per year to an ultimate rate of 4.30% for FY2031 and later years.
Pharmacy	10.00% for FY2024, 10.00% for FY2025, decreasing 100 basis points per year to 5.00% for FY2030 and 4.30% for FY2031 and later years.
Salary increases	2.30% to 8.95%, including inflation
Discount rate	3.59%
Aggregate payroll growth	2.70%
Retirement age	Experience-based tables of rates that are specific to the class of employee.

Many of the actuarial assumptions used in this valuation were based on the results of actuarial experience studies performed by the ERS and TRS retirement plan actuaries for the period September 1, 2021, through August 31, 2022 for higher education members.

Investment Policy

The GBP is a pay-as-you-go plan and does not accumulate funds in advance of retirement. The ERS Board adopted the amendment to the investment policy in August 2017 to require that all funds in the GBP be invested in short-term fixed income securities and specify that the expected rate of return on these investments is 2.4 percent.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

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 2.14 percent. The discount rate used to measure the total OPEB liability as of the end of the measurement year was 3.59 percent, which amounted to an increase of 1.45 percent. 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. The bond's average credit quality is roughly equivalent to Moody's Investors Service's 'Aa2' rating and Standard & Poor's 'AA' rating. Projected cash flows into the GBP are equal to projected benefit payments out of the GBP. Because the GBP operates on a pay-as-you-go basis and is not intended to accumulate assets, there is no long-term expected rate of return on GBP 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 College's proportionate share of the collective net OPEB liability if the discount rate used was 1 percent less than and 1 percent greater than the discount rate that was used in measuring the net OPEB Liability.

	1% Decrease in Discount Rate (2.59%)	Discount Rate (3.59%)	1% Increase in Discount Rate (4.59%)
College's proportionate share of the net OPEB liability	\$ 26,422,735	\$ 22,655,137	\$ 19,641,964

Healthcare Trend Rate Sensitivity Analysis

The initial healthcare trend rate is 5.60 percent and the ultimate rate is 4.30 percent. The following schedule shows the impact on the College's proportionate share of the collective net OPEB liability if the healthcare cost trend rate used was 1 percent less than and 1 percent greater than the healthcare cost trend rate that was used in measuring the net OPEB Liability.

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
College's proportionate share of the net OPEB liability	\$ 19,401,011	\$ 22,655,137	\$ 26,809,777

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

OPEB Liability

At August 31, 2023, the College reported a liability of \$22,655,137 for its proportionate share of the GBP's net OPEB liability. This liability reflects a reduction for State support provided to the College for OPEB. The amount recognized by the College 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 College were as follows:

College's proportionate share of the collective net OPEB liability	\$	22,655,137
State's proportionate share that is associated with the College		18,171,438
Total	\$	40,826,575

The net OPEB liability was measured as of August 31, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the net OPEB liability was based on the College's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the College's proportion of the collective net OPEB liability was 0.0795281%, which was a decrease of 0.0055118% compared to the proportion measured as of August 31, 2021.

For the fiscal year ended August 31, 2023, the College recognized OPEB expense of \$1,367,741 and revenue of \$1,367,741 for support provided by the State.

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- Demographic assumptions (including rate of retirement, disability, termination, mortality, and assumed salary increases), for Higher Education members have been updated to reflect assumptions recently adopted by the TRS Trustees.
- The 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.
- The percentage of future retirees assumed to cover dependent children.
- The proportion of future retirees assumed to elect health coverage at retirement and the proportion of future retirees expected to receive the opt-out credit at retirement.
- Assumed per capita health benefit costs and assumed health benefit cost and retiree contribution trends have been updated 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 has been updated to reflect the most recent available information.
- The discount rate was changed from 2.14% to 3.59% as a result of requirements by GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, to reflect the yield or index rate for 20-year, tax exempt general obligation municipal bonds rate 'AA/Aa' (or equivalent) or higher in effect on the measurement date.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

There were no changes in benefit terms since the prior measurement date.

At August 31, 2023, the College reported its proportionate share of the GBP'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
Net difference between projected and actual investment earnings	\$ 3,908	\$ -
Changes in assumptions	1,331,080	7,002,917
Difference between expected and actual experience	-	714,797
Effect of change in proportion and contributions difference	3,630,237	287,829
Contributions paid to GBP subsequent to the measurement date	2,412,119	-
Total	\$ 7,377,344	\$ 8,005,543

The net amounts of the College's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended August 31	OPEB Expense
2024	\$ (316,359)
2025	(156,784)
2026	(729,956)
2027	(1,112,149)
2028	(725,070)
Thereafter	-
Total	\$ (3,040,318)

NOTE 12—Compensated Absences

Compensated absences represent the liability associated with vacation benefits and compensatory time earned but not yet taken by employees of the College. The expense associated with vacation benefits and compensatory time benefits earned is recognized in the periods in which the associated employee services are rendered. Full-time employees earn annual leave at the rate of eight hours per month (September through May). No employee may accrue more than 192 hours of vacation benefits and, upon termination, an employee is paid for vacation benefits and accrued compensatory time (if compensatory time is applicable). As of August 31, 2023 and 2022, the College had an accrued vacation and compensated time liability of \$536,436 and \$506,807, respectively.

Sick leave is earned at the rate of ten hours per month with a limit of 720 hours. It is paid to an employee who misses work because of illness. Unused accrued sick leave is forfeited upon termination of employment with the College. Therefore, no accrued liability has been recorded for sick leave.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

NOTE 13—Contract and Grant Awards

Contract and grant awards are accounted for in accordance with the requirements of accounting principles generally accepted in the United States of America. Revenues are recognized on Exhibit 2 and Schedule A. Contract and grant awards for which funds are expended, but not collected, are reported as receivables on Exhibit 1. Contract and grant awards that are not yet funded and for which the College has not yet performed services are not included in the basic financial statements. Contract and grant award funds already committed, e.g., multi-year awards, or funds awarded during fiscal years 2023 and 2022 for which monies have not been received nor funds expended totaled \$4,835,734 and \$4,507,786, respectively, all of which were from Federal contract and grant awards for fiscal years 2023 and 2022.

NOTE 14—Property Taxes

The College’s ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the tax area of the College. Property taxes are recorded on the accrual basis of accounting.

At August 31:

	2023	2022	
Assessed valuation of the tax district	\$ 18,599,509,306	\$ 15,678,499,663	
Less exemptions	(2,128,876,260)	(1,842,749,864)	
Net Assessed Valuation of the Tax District	\$ 16,470,633,046	\$ 13,835,749,799	
	Maintenance & Operations	Debt Service	Total
For fiscal year 2023:			
Tax rate per \$100 valuation authorized	\$ 0.500000	\$ 0.500000	\$ 1.000000
Tax rate per \$100 valuation assessed	\$ 0.154314	\$ 0.009831	\$ 0.164145
For fiscal year 2022:			
Tax rate per \$100 valuation authorized	\$ 0.500000	\$ 0.500000	\$ 1.000000
Tax rate per \$100 valuation assessed	\$ 0.171457	\$ 0.011754	\$ 0.183211

Taxes levied for the years ended August 31, 2023 and 2022 were \$27,037,546 and \$25,361,267, respectively. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

Under GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, ad valorem taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the entity has an enforceable legal claim to the assets or when the entity receives resources, whichever comes first. The enforceable legal claim date for ad valorem taxes is the assessment date. Accordingly, the College has recognized all assessed taxes and recorded a receivable for uncollected taxes.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

For the year ended August 31, 2023:

	Maintenance & Operations	Debt Service	Total
Taxes collected:			
Current taxes collected	\$ 25,181,906	\$ 1,601,400	\$ 26,783,306
Delinquent taxes collected	193,702	10,473	204,175
Penalties and interest collected	147,411	13,626	161,037
Total Taxes Collected	\$ 25,523,019	\$ 1,625,499	\$ 27,148,518

For the year ended August 31, 2022:

	Maintenance & Operations	Debt Service	Total
Current taxes collected	\$ 23,461,612	\$ 1,614,232	\$ 25,075,844
Delinquent taxes collected	262,859	21,050	283,909
Penalties and interest collected	127,926	9,825	137,751
Total Taxes Collected	\$ 23,852,397	\$ 1,645,107	\$ 25,497,504

Tax collections for both years ended August 31, 2023 and 2022 were 99 percent of the current tax levy. Allowances for uncollectible taxes are based upon historical experience in collecting property taxes. The use of tax proceeds is restricted to maintenance and operations and debt service.

NOTE 15—Contingent Liabilities

Legal Matters

The College is involved in various legal proceedings arising from its operations. While the ultimate liability with respect to litigation against the College cannot be reasonably estimated at this time, management of the College believes that the outcome of these proceedings, individually and in the aggregate, will have no material effect on the College's financial position.

State and Federally Assisted Programs

The College participates in a number of State and Federally assisted programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the College's compliance with applicable grant requirements will be finally determined at some future date. The amount of expenses, if any, which may be disallowed by the grantor agencies cannot be determined at this time, although management of the College expects such amounts, if any, to be immaterial.

NOTE 16—Risk Management

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the College maintains general liability insurance through a commercial insurance company. Workers' compensation coverage is obtained through the Deep East Texas Self-Insurance Fund program. This interlocal agreement permits public entities to enter into agreements with other public entities in the interest of cooperatively sharing resources for their mutual benefit. The College has no additional risk beyond the amount of the monthly premiums. The College has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2023 and 2022

NOTE 17—Alvin Community College Foundation

The Foundation is a separate nonprofit organization, with the sole purpose of supporting the educational and other activities of the College. The Foundation remitted restricted and unrestricted funds of \$171,196 and \$134,823 to the College for the years ended August 31, 2023 and 2022, respectively. The College furnished certain services, such as office space, supplies, and staff assistance, to the Foundation during the years ended August 31, 2023 and 2022. The costs of these services were not significant to the College.

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REQUIRED SUPPLEMENTARY INFORMATION

ALVIN COMMUNITY COLLEGE
SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
For the Year Ended August 31, 2023

	Measurement Year*			
	2022	2021	2020	2019
College's proportion of the net pension liability (asset)	0.0176192%	0.0182455%	0.0183992%	0.0184612%
College's proportionate share of the net pension liability (asset)	\$ 10,460,057	\$ 4,646,479	\$ 9,854,249	\$ 9,596,705
State's proportionate share of the net pension liability (asset) associated with the College	7,748,918	3,337,189	7,082,185	6,493,802
Total	<u>\$ 18,208,975</u>	<u>\$ 7,983,668</u>	<u>\$ 16,936,434</u>	<u>\$ 16,090,507</u>
College's covered payroll	\$ 18,331,424	\$ 17,674,157	\$ 17,416,095	\$ 15,879,248
College's proportionate share of the net pension liability as a percentage of its covered payroll	57.06%	26.29%	56.58%	60.44%
Plan fiduciary net position as a percentage of the total pension liability (asset)	75.62%	88.79%	75.54%	75.24%

* Only nine years' worth of information is currently available.

Notes to Required Supplementary Information:

1. *Changes in Assumptions:* The discount rate changed from 7.25% as of August 31, 2021 to 7.00% as of August 31, 2022.
2. *Changes in Benefits:* There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Measurement Year*				
2018	2017	2016	2015	2014
0.0173543%	0.0180199%	0.0174550%	0.0179298%	0.0192277%
\$ 9,552,204	\$ 5,761,792	\$ 6,596,001	\$ 6,337,945	\$ 5,135,984
<u>6,638,482</u>	<u>3,445,635</u>	<u>4,058,819</u>	<u>4,361,258</u>	<u>3,574,251</u>
<u>\$ 16,190,686</u>	<u>\$ 9,207,427</u>	<u>\$ 10,654,820</u>	<u>\$ 10,699,203</u>	<u>\$ 8,710,235</u>
\$ 14,693,013	\$ 13,845,409	\$ 13,103,730	\$ 13,147,582	\$ 12,097,591
65.01%	41.62%	50.34%	48.21%	42.45%
73.74%	82.17%	78.00%	78.43%	83.25%

ALVIN COMMUNITY COLLEGE
SCHEDULE OF COLLEGE CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
For the Year Ended August 31, 2023

	Fiscal Year			
	2023	2022	2021	2020
Contractually required contribution	\$ 897,935	\$ 819,820	\$ 780,823	\$ 763,820
Contributions in relation to the contractually required contribution	897,935	819,820	780,823	763,820
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 19,595,824	\$ 18,331,424	\$ 17,674,157	\$ 17,416,095
Contributions as a percentage of covered payroll	4.58%	4.47%	4.42%	4.39%

Fiscal Year

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 763,820	\$ 633,412	\$ 580,282	\$ 589,585	\$ 554,591	\$ 530,909
<u>763,820</u>	<u>633,412</u>	<u>580,282</u>	<u>589,585</u>	<u>554,591</u>	<u>530,909</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 17,416,095	\$ 15,879,248	\$ 14,693,013	\$ 13,845,409	\$ 13,103,730	\$ 13,147,582
4.39%	3.99%	3.95%	4.26%	4.23%	4.04%

ALVIN COMMUNITY COLLEGE
SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
EMPLOYEES RETIREMENT SYSTEM OF TEXAS (ERS)
For the Year Ended August 31, 2023

	Measurement Year*			
	2022	2021	2020	2019
College's proportion of the net OPEB liability (asset)	0.0795281%	0.0850399%	0.0865474%	0.0778168%
College's proportionate share of the net OPEB liability (asset)	\$ 22,655,137	\$ 30,508,485	\$ 28,599,260	\$ 26,895,554
State's proportionate share of the net OPEB liability (asset) associated with the College	18,171,438	20,608,217	18,977,820	20,783,555
Total	<u>\$ 40,826,575</u>	<u>\$ 51,116,702</u>	<u>\$ 47,577,080</u>	<u>\$ 47,679,109</u>
College's covered payroll	\$ 24,093,508	\$ 18,385,556	\$ 18,403,129	\$ 17,769,223
College's proportionate share of the net OPEB liability as a percentage of its covered payroll	94.03%	165.94%	155.40%	151.36%
Plan fiduciary net position as a percentage of the total OPEB liability	57.00%	0.38%	0.32%	0.17%

* Only six years' worth of information is currently available.

Notes to Required Supplementary Information

- Changes in assumptions for the measurement year ended August 31, 2022 include (a) discount rate increased from 2.14% to 3.59%, (b) percentage of current retirees and their spouses not yet eligible to participate in the HealthSelect Medicare Advantage Plan and future retirees and their spouses who will elect to participate in the plan at the earliest date at which coverage can commence, (c) 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, (d) demographic assumptions (including rates of retirement, disability, termination, and mortality, and assumed salary increases) for Higher Education members, (e) proportion of future retirees assumed to cover dependent children, (f) the Patient-Centered Outcomes Research Institute fee payable under the Affordable Care Act and (g) assumptions for Assumed Per Capita Health Benefit Costs and Health Benefit Cost and Retiree Contribution trends.
- Changes in benefits: There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.
- Benefit payments include expenses directly related to the payment of benefits and are net of member contributions and federal revenues.

Measurement Year*	
2018	2017
0.0800138%	0.0823892%
\$ 23,714,289	\$ 28,072,469
17,463,813	19,717,014
<u>\$ 41,178,102</u>	<u>\$ 47,789,483</u>
\$ 17,378,476	\$ 15,866,657
136.46%	176.93%
1.27%	2.04%

ALVIN COMMUNITY COLLEGE
SCHEDULE OF COLLEGE CONTRIBUTIONS
EMPLOYEES RETIREMENT SYSTEM OF TEXAS (ERS)
For the Year Ended August 31, 2023

	Fiscal Year*			
	2023	2022	2021	2020
Statutorily or contractually required College contributions	\$ 2,412,119	\$ 2,193,930	\$ 2,554,252	\$ 2,454,201
Contributions recognized by OPEB in relation to statutorily or contractually required contributions	2,412,119	2,193,930	2,554,252	2,454,201
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 25,203,357	\$ 24,093,508	\$ 18,385,556	\$ 18,403,129
Contributions as a percentage of covered payroll	9.57%	9.11%	13.89%	13.34%

* Only seven years' worth of information is currently available.

Fiscal Year*		
2019	2018	2017
\$ 2,345,186	\$ 2,324,369	\$ 771,844
2,345,186	2,324,369	771,844
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 17,769,223	\$ 17,378,476	\$ 15,866,657
13.20%	13.37%	4.86%

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SUPPLEMENTAL SCHEDULES

ALVIN COMMUNITY COLLEGE

Schedule A

SCHEDULE OF OPERATING REVENUES

For the Year Ended August 31, 2023

(With Memorandum Totals For the Year Ended August 31, 2022)

	2023			Auxiliary Enterprises
	Educational Activities		Total	
	Unrestricted	Restricted		
Tuition				
State funded courses:				
In-district resident tuition	\$ 2,104,195	\$ -	\$ 2,104,195	\$ -
Out-of-district resident tuition	4,294,738	-	4,294,738	-
TPEG - credit (set aside) *	197,367	-	197,367	-
Nonresident tuition	298,312	-	298,312	-
State funded continuing education	463,858	-	463,858	-
TPEG - noncredit (set aside) *	27,500	-	27,500	-
Nonstate funded continuing education	36,124	-	36,124	-
Total Tuition	7,422,094	-	7,422,094	-
Fees				
General fees	1,419,523	-	1,419,523	-
Student service fees	-	-	-	215,668
Laboratory fees	215,593	-	215,593	-
Building use fees	415,874	-	415,874	-
Technology fees	741,253	-	741,253	-
Security fees	-	-	-	221,622
Other fees	585	-	585	-
Total Fees	2,792,828	-	2,792,828	437,290
Scholarship Allowances and Discounts				
Remissions and exemptions - State	(1,300,471)	-	(1,300,471)	-
Remissions and exemptions - local	-	-	-	(4,664)
TPEG allowances	(224,867)	-	(224,867)	-
Federal grants to students	(1,911,954)	-	(1,911,954)	-
Other	(264,710)	-	(264,710)	-
Total Scholarship Allowances and Discounts	(3,702,002)	-	(3,702,002)	(4,664)
Total Net Tuition and Fees	6,512,920	-	6,512,920	432,626

<u>2023</u>			
<u>Total</u>		<u>2022</u>	
\$ 2,104,195		\$ 2,073,530	
4,294,738		4,132,078	
197,367		207,991	
298,312		332,464	
463,858		559,934	
27,500		32,721	
36,124		107,954	
<u>7,422,094</u>		<u>7,446,672</u>	
1,419,523		1,358,589	
215,668		226,364	
215,593		200,175	
415,874		427,101	
741,253		738,690	
221,622		232,126	
585		1,170	
<u>3,230,118</u>		<u>3,184,215</u>	
(1,300,471)		(1,188,692)	
(4,664)		(5,136)	
(224,867)		(240,712)	
(1,911,954)		(933,491)	
(264,710)		(124,258)	
<u>(3,706,666)</u>		<u>(2,492,289)</u>	
<u>6,945,546</u>		<u>8,138,598</u>	

ALVIN COMMUNITY COLLEGE
SCHEDULE OF OPERATING REVENUES, (Continued)
For the Year Ended August 31, 2023
(With Memorandum Totals For the Year Ended August 31, 2022)

Schedule A

	2023			
	Educational Activities			Auxiliary
	Unrestricted	Restricted	Total	Enterprises
Other Operating Revenues				
Federal grants and contracts	\$ -	\$ 830,502	\$ 830,502	\$ -
State grants and contracts	-	839,950	839,950	-
Total Other Operating Revenues	-	1,670,452	1,670,452	-
Auxiliary Enterprises				
Bookstore	-	-	-	1,559,427
Scholarships allowances and discounts	-	-	-	(137,423)
Net bookstore	-	-	-	1,422,004
Child care center	-	-	-	351,587
Food services	-	-	-	5,068
Fitness center	-	-	-	14,222
Total Net Auxiliary Enterprises	-	-	-	1,792,881
Total Operating Revenues (Exhibit 2)	\$ 6,512,920	\$ 1,670,452	\$ 8,183,372	\$ 2,225,507

* In accordance with Texas Education Code 56.033, \$224,867 and \$240,712 of tuition was set aside for Texas Public Education Grants (TPEG) during fiscal years 2023 and 2022, respectively.

<u>2023</u>			
<u>Total</u>		<u>2022</u>	
\$ 830,502		\$ 936,983	
839,950		683,555	
<u>1,670,452</u>		<u>1,620,538</u>	
1,559,427		1,334,255	
<u>(137,423)</u>		<u>(155,951)</u>	
1,422,004		1,178,304	
351,587		318,961	
5,068		4,399	
<u>14,222</u>		<u>7,416</u>	
<u>1,792,881</u>		<u>1,509,080</u>	
<u>\$ 10,408,879</u>		<u>\$ 11,268,216</u>	

ALVIN COMMUNITY COLLEGE
SCHEDULE OF OPERATING EXPENSES BY OBJECT
For the Year Ended August 31, 2023
(With Memorandum Totals For the Year Ended August 31, 2022)

Schedule B

	2023			
	Educational Activities			Other Expenses
	Salaries and Wages	Benefits		
		State	Local	
Unrestricted - Educational Activities				
Instruction	\$ 12,483,277	\$ -	\$ 2,096,171	\$ 865,985
Public service	17,661	-	3,285	45,322
Academic support	3,983,978	-	668,932	3,158,981
Student services	2,492,910	-	418,573	722,087
Institutional support	3,762,100	-	644,347	3,010,479
Operation and maintenance of plant	1,222,292	-	358,751	911,296
Total Unrestricted - Educational Activities	23,962,218	-	4,190,059	8,714,150
Restricted - Educational Activities				
Instruction	187,938	1,739,972	38,965	357,624
Public service	-	2,462	-	-
Academic support	276,568	555,304	53,376	181,888
Student services	115,685	347,472	-	5,000
Institutional support	-	524,378	-	220,680
Scholarships and fellowships	-	-	-	4,359,867
Total Restricted Educational Activities	580,191	3,169,588	92,341	5,125,059
Total Educational Activities	24,542,409	3,169,588	4,282,400	13,839,209
Auxiliary enterprises	732,799	-	187,590	1,569,847
Depreciation expense - buildings and other real estate improvements	-	-	-	910,150
Depreciation expense - equipment and furniture	-	-	-	525,092
Amortization expense of right-to-use assets	-	-	-	33,871
Total Operating Expenses	\$ 25,275,208	\$ 3,169,588	\$ 4,469,990	\$ 16,878,169

<u>2023</u>			
<u>Total</u>		<u>2022</u>	
\$ 15,445,433		\$ 14,638,212	
66,268		61,187	
7,811,891		6,512,463	
3,633,570		3,885,273	
7,416,926		6,342,228	
2,492,339		3,074,908	
<u>36,866,427</u>		<u>34,514,271</u>	
2,324,499		2,078,700	
2,462		1,171	
1,067,136		950,192	
468,157		358,551	
745,058		376,759	
4,359,867		9,610,709	
<u>8,967,179</u>		<u>13,376,082</u>	
<u>45,833,606</u>		<u>47,890,353</u>	
2,490,236		2,426,112	
910,150		737,178	
525,092		510,188	
33,871		81,867	
<u>\$ 49,792,955</u>		<u>\$ 51,645,698</u>	

ALVIN COMMUNITY COLLEGE
SCHEDULE OF NONOPERATING REVENUES AND EXPENSES
For the Year Ended August 31, 2023
(With Memorandum Totals For the Year Ended August 31, 2022)

Schedule C

	2023			
	Unrestricted	Restricted	Auxiliary Enterprises	Total
Nonoperating Revenues				
State appropriations:				
Education and general State support	\$ 7,587,621	\$ -	\$ -	\$ 7,587,621
State group insurance	-	1,880,856	-	1,880,856
State retirement matching	-	2,881,206	-	2,881,206
Total state appropriations	7,587,621	4,762,062	-	12,349,683
Taxes for maintenance and operations	25,523,019	-	-	25,523,019
Taxes for debt service	-	1,625,499	-	1,625,499
Federal revenue, nonoperating	-	5,776,456	-	5,776,456
Investment income	686,832	519,751	88,354	1,294,937
Other nonoperating revenues	536,896	-	-	536,896
Total Nonoperating Revenues	34,334,368	12,683,768	88,354	47,106,490
Nonoperating Expenses				
Interest and fiscal agent fees	776,618	-	-	776,618
Total Nonoperating Expenses	776,618	-	-	776,618
Nonoperating Revenues, Net	\$ 33,557,750	\$ 12,683,768	\$ 88,354	\$ 46,329,872

2022

\$ 7,587,622
1,567,380

2,411,602

11,566,604

23,852,397
1,645,107
10,602,173
190,336

581,650

48,438,267

944,431

944,431

\$ 47,493,836

ALVIN COMMUNITY COLLEGE
SCHEDULE OF NET POSITION BY SOURCE AND AVAILABILITY
For the Year Ended August 31, 2023

Schedule D

	Detail by Source			
	Unrestricted	Restricted		Capital Assets Net of Depreciation and Related Debt
		Expendable	Nonexpendable	
Current				
Unrestricted	\$ (4,549,641)	\$ -	\$ -	\$ -
Student aid	-	2,251,583	-	-
Plant				
Investment in capital assets	-	-	-	22,892,511
Total Net Position, August 31, 2023	(4,549,641)	2,251,583	-	22,892,511
Total net position, August 31, 2022	(9,258,355)	1,120,823	-	21,786,189
Net Increase (Decrease) in Net Position	<u>\$ 4,708,714</u>	<u>\$ 1,130,760</u>	<u>\$ -</u>	<u>\$ 1,106,322</u>

Detail by Source

Total	Available for Current Operations	
	Yes	No
\$ (4,549,641)	\$ (4,549,641)	\$ -
2,251,583	2,251,583	-
22,892,511	-	22,892,511
20,594,453	(2,298,058)	22,892,511
13,648,657	-	4,891,131
<u>\$ 6,945,796</u>	<u>\$ (2,298,058)</u>	<u>\$ 18,001,380</u>

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***SINGLE AUDIT REPORT AND SCHEDULES OF
FEDERAL AND STATE AWARDS***

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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**

To the Board of Regents of
Alvin Community College:

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 the discretely presented component unit of Alvin Community College (the "College"), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing the 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 the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College'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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Texas Public Funds Investment Act

We have performed tests designed to verify the College's compliance with the requirements of the Texas Public Funds Investment Act (the "Act"). During the year ended August 31, 2023, the results of our tests disclosed no instances of noncompliance with the Act. However, providing an opinion on compliance with the Act was not an objective of our audit and, accordingly, we do not express an opinion.

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 College'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 College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 15, 2023



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Board of Regents of
Alvin Community College:

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Alvin Community College's (the "College") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the College's major federal and state programs for the year ended August 31, 2023. The College's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College 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 and state programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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); and the *State of Texas Single Audit Circular*. Our responsibilities under those standards, the Uniform Guidance, and the *State of Texas Single Audit Circular* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the College 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 and state program. Our audit does not provide a legal determination of the College'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 College's federal and state 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 College'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular* 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 College's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular*, 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 College'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 College'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 College'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 or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 or 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 federal or 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 have not been 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 and the *State of Texas Single Audit Circular*. Accordingly, this report is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 15, 2023

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ALVIN COMMUNITY COLLEGE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2023

None noted.

ALVIN COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2023

I. SUMMARY OF AUDITOR RESULTS

Financial Statements

What were the results of the auditors' determination of whether the financial statements were prepared in accordance with generally accepted accounting principles?	Unmodified
Is a 'going concern' emphasis-of-matter paragraph included in the auditors' report?	No
Is a significant deficiency in internal control disclosed?	No
Is a material weakness in internal control disclosed?	No
Is a material noncompliance disclosed?	No

Federal Programs

Is a significant deficiency in internal control over major programs disclosed?	No
Is a material weakness in internal control over major programs disclosed?	No
Does the auditors' report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending federal awards which are not included in this audit?	No
What is the dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
Did the auditee qualified as low-risk auditee?	Yes
Did the audit disclose any audit findings that the auditor is required to report under Uniform Guidance 2 CFR §200.516 Audit Findings paragraph (a)?	No

Major Program Information and Audit Findings

Identification of major programs:

<u>Assistance Listing (AL) Numbers</u>	<u>Name of Federal Program or Cluster</u>	<u>Number of Audit Findings</u>
84.007, 84.033, 84.063, and 84.268	Student Financial Assistance Cluster	0

Type of audit report issued on compliance for major program?	Unmodified
--	------------

ALVIN COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended August 31, 2023

State Programs

Is a significant deficiency in internal control over major programs disclosed?	No
Is a material weakness in internal control over major programs disclosed?	No
Does the auditors' report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending state awards which are not included in this audit?	No
What is the dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
Did the auditee qualified as low-risk auditee?	No

Major Program Information and Audit Findings

Identification of major programs:

State Contract Number	Name of State Program or Cluster	Number of Audit Findings
9050007G	TEOG formerly Texas Grant II	0
2821JET001	JET Grant Process Technology - PTEC	0
2822JET001	JET Grant Process Technology - Cyber Security	0

Type of audit report issued on compliance for major programs?	Unmodified
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II. FINANCIAL STATEMENT FINDINGS

None identified.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None identified.

IV. FINDINGS AND QUESTIONED COSTS FOR STATE AWARDS

None identified.

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ALVIN COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal AL Number	Pass-Through Grantor's Number	Expenditures and Pass-Through Disbursements
<u>National Science Foundation</u>			
Pass-Through From:			
University of Houston:			
IUSE: HER: From Discovery to Market	47.076	R-18-0008	\$ 1,431
Total National Science Foundation			1,431
<u>U.S. Department of Education</u>			
Direct Programs:			
Student Financial Assistance Cluster:			
Federal Supplemental Educational Opportunity Grants*	84.007	P007A223951	\$ 112,084
Federal Work-Study Program - 22-23*	84.033	P033A223951	78,672
Federal Work-Study Program - 23-24*	84.033	P033A233951	26,018
Federal Pell Grant Program - 22-23*	84.063	P063P222256	4,626,478
Federal Pell Grant Program - 23-24*	84.063	P063P232256	2,773
Federal Direct Student Loans - 22-23*	84.268	P268K232256	914,677
Federal Direct Student Loans - 23-24*	84.268	P268K242256	3,464
TRIO Upward Bound	84.047	P047A220229	254,421
Pass-Through From:			
Texas Higher Education Coordinating Board:			
Governor's Emergency Education Relief Fund			
Accelerating Credentials of Purpose and Value Grant - Bridge	84.425C	2020-GE-84225C	12,744
Logistics	84.425C	2020-GE-84425C	22,204
Reporting Modernization	84.425C	2020-GE-84425C	29,725
Career and Technical Education - Basic Grants to States	84.048	2242020271 20001	178,995
Total U.S. Department of Education			6,262,255
<u>U.S. Department of Labor</u>			
Pass-Through From:			
Texas Workforce Commission:			
Wagner Peyser - New Beginnings	17.207	2822WPB005	156,922
Wagner Peyser - New Beginnings - Yr 2	17.207	2823WPB005	145,893
Reskilling Grant	84.425C	2020-GE-84425C	40,457
Total U.S. Department of Labor			343,272
Total Expenditures of Federal Awards			6,606,958
Total Federal Revenues			\$ 6,606,958

* Indicates clustered program under OMB Compliance Supplement
See accompanying notes to schedule of expenditures of Federal and State awards.

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ALVIN COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended August 31, 2023

Schedule F

<u>Grantor Agency/Program Title</u>	<u>Grant Contract Number</u>	<u>Expenditures</u>
Texas Higher Education Coordinating Board:		
GEER II - Nursing Innovation Grant Program	S425C210050	\$ 171,812
Texas College Work Study	9145159M	12,627
TEOG formerly Texas Grant II	9050007G	327,961
Total Texas Higher Education Coordinating Board		<u>512,400</u>
Texas Workforce Commission:		
Childcare Grant	2921CCR007	204,795
JET Grant Process Technology - PTEC	2821JET001	54,421
JET Grant Process Technology - Cyber Security	2822JET001	52,904
Total Texas Workforce Commission		<u>312,120</u>
Office of the Governor:		
ACC PD Bullet-Resistant Shields	4596301	15,430
Total Office of the Governor		<u>15,430</u>
Total Expenditures of State Awards		<u><u>\$ 839,950</u></u>

See accompanying notes to schedule of expenditures of Federal and State awards.

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ALVIN COMMUNITY COLLEGE
NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
For the Year Ended August 31, 2023

1. FEDERAL ASSISTANCE RECONCILIATION

Federal revenues:

Federal grants and contracts - per Schedule A	\$	830,502
Federal revenue, nonoperating - per Schedule C		5,776,456
Total Federal Revenues	\$	<u>6,606,958</u>

2. SIGNIFICANT ACCOUNTING POLICIES USED IN PREPARING THE SCHEDULES

The schedules of expenditures of Federal and State awards (the “Schedules”) present the activity of Federal and State financial assistance programs of the College for the year ended August 31, 2023. Federal financial assistance received directly from Federal agencies is included in these Schedules.

Expenditure reports to funding agencies are prepared on the award period basis. The expenditures reported previously represent funds which have been expended by the College for the purposes of the award during fiscal year 2023. The expenditures reported previously may not have been reimbursed by the funding agencies as of the end of fiscal year 2023. Separate accounts are maintained for the different awards to aid in the observance of limitations and restrictions imposed by the funding agencies. The College has followed all applicable guidelines issued by various entities in the preparation of the Schedules.

The College has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. RELATIONSHIP TO FEDERAL AND STATE REPORTS

Differences between amounts reflected in the financial reports filed with grantor agencies for the programs and in the Schedules are due to different program year ends and accruals that will be reflected in the next report filed with the grantor agencies.

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STATISTICAL INFORMATION
(Unaudited)

These statistical tables provide selected financial and demographic information.
The statistical tables are for informational purposes only and are not audited.

ALVIN COMMUNITY COLLEGE

SS-1

NET POSITION BY COMPONENT

Last 10 Years

(Amounts expressed in thousands)

	For the Fiscal Years Ended August 31,			
	2023	2022	2021	2020
Primary government				
Net investment in capital assets	\$ 22,893	\$ 21,786	\$ 24,526	\$ 19,387
Restricted - expendable	2,252	1,121	1,805	2,069
Unrestricted	(4,550)	(9,258)	(19,798)	(22,790)
Total Primary Government				
Net Position	\$ 20,595	\$ 13,649	\$ 6,533	\$ (1,334)

For the Fiscal Years Ended August 31,

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 17,657	\$ 16,433	\$ 15,105	\$ 14,177	\$ 14,102	\$ 14,382
110	73	191	243	244	325
<u>(24,125)</u>	<u>(28,351)</u>	<u>(29,713)</u>	<u>1,890</u>	<u>58</u>	<u>(413)</u>
<u><u>\$ (6,358)</u></u>	<u><u>\$ (11,845)</u></u>	<u><u>\$ (14,417)</u></u>	<u><u>\$ 16,310</u></u>	<u><u>\$ 14,404</u></u>	<u><u>\$ 14,294</u></u>

ALVIN COMMUNITY COLLEGE

SS-2

REVENUES BY SOURCE

Last Ten Fiscal Years

For the Fiscal Years Ended August 31,
(amounts expressed in thousands)

	2023	2022	2021	2020
Operating Revenues:				
Tuition and fees (net of discounts)	\$ 6,946	\$ 8,139	\$ 8,147	\$ 9,176
Governmental grants and contracts				
Federal grants and contract	830	937	1,377	1,618
State grants and contracts	840	684	689	769
Nongovernmental grants and contracts	-	-	29	257
Sales and services of educational revenues				
Auxiliary enterprises	1,793	1,509	1,497	1,438
Total Operating Revenues	10,409	11,269	11,739	13,258
Nonoperating Revenues:				
State appropriations	12,350	11,567	12,398	12,291
Ad valorem taxes	27,148	25,498	23,199	21,093
Federal revenue, nonoperating	5,776	10,602	13,139	6,758
Investment income	1,295	190	89	550
Other nonoperating revenues	537	582	438	482
Total Nonoperating Revenues	47,106	48,439	49,263	41,174
Total Primary Government Program Revenues	\$ 57,515	\$ 59,708	\$ 61,002	\$ 54,432

For the Fiscal Years Ended August 31,
(amounts expressed in percentages)

	2023	2022	2021	2020
Operating Revenues:				
Tuition and fees (net of discounts)	12.08%	13.63%	13.36%	16.86%
Governmental grants and contracts				
Federal grants and contract	1.44%	1.57%	2.26%	2.97%
State grants and contracts	1.46%	1.15%	1.13%	1.41%
Nongovernmental grants and contracts	0.00%	0.00%	0.05%	0.47%
Sales and services of educational revenues				
Auxiliary enterprises	3.12%	2.53%	2.45%	2.64%
Total Operating Revenues	18.10%	18.87%	19.24%	24.36%
Nonoperating Revenues:				
State appropriations	21.47%	19.37%	20.32%	22.58%
Ad valorem taxes	47.20%	42.70%	38.03%	38.75%
Federal revenue, nonoperating	10.04%	17.76%	21.54%	12.42%
Investment income	2.25%	0.32%	0.15%	1.01%
Other nonoperating revenues	0.93%	0.97%	0.72%	0.89%
Total Nonoperating Revenues	81.90%	81.13%	80.76%	75.64%
Total Primary Government Program Revenues	100.00%	100.00%	100.00%	100.00%

**For the Fiscal Years Ended August 31,
(amounts expressed in thousands)**

	2019	2018	2017	2016	2015	2014
\$	8,858	\$ 9,377	\$ 10,952	\$ 9,966	\$ 10,107	\$ 10,253
	1,722	1,414	827	302	297	423
	618	296	1,833	1,045	1,678	1,861
	18	15	34	62	34	12
	<u>1,582</u>	<u>1,737</u>	<u>1,611</u>	<u>1,942</u>	<u>1,901</u>	<u>1,919</u>
	<u>12,798</u>	<u>12,839</u>	<u>15,257</u>	<u>13,317</u>	<u>14,017</u>	<u>14,468</u>
	11,637	11,121	9,319	9,403	9,299	9,208
	18,906	16,892	16,280	15,735	14,644	13,109
	5,249	4,942	5,247	4,841	4,230	4,424
	918	222	102	47	23	18
	<u>668</u>	<u>676</u>	<u>607</u>	<u>720</u>	<u>699</u>	<u>612</u>
	<u>37,378</u>	<u>33,853</u>	<u>31,555</u>	<u>30,746</u>	<u>28,895</u>	<u>27,371</u>
\$	<u>50,176</u>	<u>\$ 46,692</u>	<u>\$ 46,812</u>	<u>\$ 44,063</u>	<u>\$ 42,912</u>	<u>\$ 41,839</u>

**For the Fiscal Years Ended August 31,
(amounts expressed in percentages)**

	2019	2018	2017	2016	2015	2014
	17.65%	20.08%	23.40%	22.62%	23.55%	24.51%
	3.43%	3.03%	1.77%	0.69%	0.69%	1.01%
	1.23%	0.63%	3.92%	2.37%	3.91%	4.45%
	0.04%	0.03%	0.07%	0.14%	0.08%	0.03%
	3.15%	3.72%	3.44%	4.41%	4.43%	4.59%
	<u>25.51%</u>	<u>27.50%</u>	<u>32.59%</u>	<u>30.22%</u>	<u>32.66%</u>	<u>34.58%</u>
	23.19%	23.82%	19.91%	21.34%	21.67%	22.01%
	37.68%	36.18%	34.78%	35.71%	34.13%	31.33%
	10.46%	10.58%	11.21%	10.99%	9.86%	10.57%
	1.83%	0.48%	0.22%	0.11%	0.05%	0.04%
	1.33%	1.45%	1.30%	1.63%	1.63%	1.46%
	<u>74.49%</u>	<u>72.50%</u>	<u>67.41%</u>	<u>69.78%</u>	<u>67.34%</u>	<u>65.42%</u>
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

ALVIN COMMUNITY COLLEGE

SS-3

PROGRAM EXPENSES BY FUNCTION

Last Ten Fiscal Years

For the Fiscal Years Ended August 31,

(amounts expressed in thousands)

	2023	2022	2021	2020
Operating Expenses:				
Instruction	\$ 17,770	\$ 16,717	\$ 17,443	\$ 18,022
Public service	69	62	130	130
Academic support	8,879	7,463	7,071	6,853
Student services	4,101	4,244	4,233	4,125
Institutional support	8,162	6,719	6,699	5,940
Operation and maintenance of plant	2,492	3,075	3,932	3,775
Scholarships and fellowships	4,360	9,611	9,385	6,204
Auxiliary enterprises	2,490	2,426	1,680	1,861
Depreciation/Amortization	1,469	1,329	1,418	1,291
Total Operating Expenses	49,792	51,646	51,991	48,201
Nonoperating Expenses:				
Interest on capital-related debt	777	944	1,147	1,208
Gain (loss) on disposal of capital assets	-	-	-	-
Total Nonoperating Expenses	777	944	1,147	1,208
Total Expenses	\$ 50,569	\$ 52,590	\$ 53,138	\$ 49,409

For the Fiscal Years Ended August 31,

(amounts expressed in percentages)

	2023	2022	2021	2020
Operating Expenses:				
Instruction	35.14%	31.79%	32.83%	36.48%
Public service	0.14%	0.12%	0.24%	0.26%
Academic support	17.56%	14.19%	13.31%	13.87%
Student services	8.11%	8.07%	7.97%	8.35%
Institutional support	16.14%	12.78%	12.61%	12.02%
Operation and maintenance of plant	4.93%	5.85%	7.40%	7.64%
Scholarships and fellowships	8.62%	18.28%	17.66%	12.56%
Auxiliary enterprises	4.92%	4.61%	3.16%	3.77%
Depreciation/Amortization	2.90%	2.53%	2.67%	2.61%
Total Operating Expenses	98.46%	98.20%	97.84%	97.56%
Nonoperating Expenses:				
Interest on capital-related debt	1.54%	1.80%	2.16%	2.44%
Gain (loss) on disposal of capital assets	0.00%	0.00%	0.00%	0.00%
Total Nonoperating Expenses	1.54%	1.80%	2.16%	2.44%
Total Expenses	100.00%	100.00%	100.00%	100.00%

**For the Fiscal Years Ended August 31,
(amounts expressed in thousands)**

	2019	2018	2017	2016	2015	2014
\$	16,851	\$ 17,669	\$ 18,241	\$ 17,067	\$ 17,959	\$ 17,506
	171	173	188	173	167	162
	6,286	6,523	5,531	5,991	4,793	4,696
	3,839	3,916	3,390	2,704	2,596	2,527
	5,516	5,675	5,348	4,967	6,291	4,823
	3,500	2,972	3,154	2,756	3,204	3,110
	3,970	4,541	5,156	4,707	4,008	4,437
	1,996	2,297	2,040	2,083	2,135	2,118
	1,275	1,206	1,209	1,170	1,145	1,138
	<u>43,404</u>	<u>44,972</u>	<u>44,257</u>	<u>41,618</u>	<u>42,298</u>	<u>40,517</u>
	1,275	729	463	497	496	539
	10	(40)	49	43	-	-
	<u>1,285</u>	<u>689</u>	<u>512</u>	<u>540</u>	<u>496</u>	<u>539</u>
\$	<u><u>44,689</u></u>	<u><u>45,661</u></u>	<u><u>44,769</u></u>	<u><u>42,158</u></u>	<u><u>42,794</u></u>	<u><u>41,056</u></u>

**For the Fiscal Years Ended August 31,
(amounts expressed in percentages)**

	2019	2018	2017	2016	2015	2014
	37.71%	38.70%	40.74%	40.48%	41.97%	42.64%
	0.38%	0.38%	0.42%	0.41%	0.39%	0.39%
	14.07%	14.29%	12.35%	14.21%	11.20%	11.44%
	8.59%	8.58%	7.57%	6.41%	6.07%	6.16%
	12.34%	12.43%	11.95%	11.78%	14.70%	11.75%
	7.83%	6.51%	7.05%	6.54%	7.49%	7.58%
	8.88%	9.95%	11.52%	11.17%	9.37%	10.81%
	4.47%	5.03%	4.56%	4.94%	4.99%	5.16%
	2.85%	2.64%	2.70%	2.78%	2.68%	2.77%
	<u>97.12%</u>	<u>98.49%</u>	<u>98.86%</u>	<u>98.72%</u>	<u>98.84%</u>	<u>98.69%</u>
	2.85%	1.60%	1.03%	1.18%	1.16%	1.31%
	0.02%	-0.09%	0.11%	0.10%	0.00%	0.00%
	<u>2.88%</u>	<u>1.51%</u>	<u>1.14%</u>	<u>1.28%</u>	<u>1.16%</u>	<u>1.31%</u>
	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>

ALVIN COMMUNITY COLLEGE

TUITION AND FEES

Last Ten Academic Years

Academic Year (Fall)	Resident Fees per Semester Credit Hour (SCH)			Resident Fees per Semester			
	In-District Tuition	Out-of- District Tuition	General Service Fee	Registration Fee (per Student)	Technology Fee	Student Activity Fee	
2022	\$ 47	\$ 94	\$ 7	\$ 30	\$ 90	\$ 30	
2021	\$ 47	\$ 94	\$ 7	\$ 30	\$ 90	\$ 30	
2020	\$ 47	\$ 94	\$ 7	\$ 30	\$ 90	\$ 30	
2019	\$ 46	\$ 92	\$ 7	\$ 30	\$ 90	\$ 30	
2018	\$ 46	\$ 92	\$ 7	\$ 30	\$ 89	\$ 30	
2017	\$ 46	\$ 92	\$ 7	\$ 30	\$ 60	\$ 30	
2016	\$ 45	\$ 90	\$ 7	\$ 30	\$ 60	\$ 22	
2015	\$ 45	\$ 90	\$ 5	\$ 30	\$ 60	\$ 22	
2014	\$ 44	\$ 88	\$ 5	\$ 30	\$ 60	\$ 22	
2013	\$ 44	\$ 88	\$ 5	\$ 30	\$ 60	\$ 22	

Academic Year (Fall)	Non-Resident Fees per Semester Credit Hour (SCH)			Non-Resident Fees per Semester			
	Non-Resident Tuition Out-of-State	Non-Resident Tuition International	General Service Fee	Registration Fee (per Student)	Technology Fee	Student Activity Fee	
2022	\$ 143	\$ 143	\$ 7	\$ 30	\$ 90	\$ 30	
2021	\$ 143	\$ 143	\$ 7	\$ 30	\$ 90	\$ 30	
2020	\$ 143	\$ 143	\$ 7	\$ 30	\$ 90	\$ 30	
2019	\$ 140	\$ 140	\$ 7	\$ 30	\$ 90	\$ 30	
2018	\$ 140	\$ 140	\$ 7	\$ 30	\$ 89	\$ 30	
2017	\$ 140	\$ 140	\$ 7	\$ 30	\$ 60	\$ 30	
2016	\$ 140	\$ 140	\$ 7	\$ 30	\$ 60	\$ 22	
2015	\$ 140	\$ 140	\$ 5	\$ 30	\$ 60	\$ 22	
2014	\$ 134	\$ 134	\$ 5	\$ 30	\$ 60	\$ 22	
2013	\$ 134	\$ 134	\$ 5	\$ 30	\$ 60	\$ 22	

Note: Includes basic enrollment tuition and fees but excludes course-based fees such as laboratory fees.

Resident Fees per Semester

<u>Security Fee</u>	<u>LRC Fee</u>	<u>Bursar Fee</u>	<u>Cost for 12 SCH In-District</u>	<u>Cost for 12 SCH Out-of-District</u>	<u>Increase from Prior Year In-District</u>	<u>Increase from Prior Year Out-of-District</u>
\$ 30	\$ 15	\$ 10	\$ 853	\$ 1,417	0.00%	0.00%
\$ 30	\$ 15	\$ 10	\$ 853	\$ 1,417	0.00%	0.00%
\$ 30	\$ 15	\$ 10	\$ 853	\$ 1,417	1.43%	1.72%
\$ 30	\$ 15	\$ 10	\$ 841	\$ 1,393	0.12%	0.07%
\$ 30	\$ 15	\$ 10	\$ 840	\$ 1,392	3.58%	2.13%
\$ 30	\$ 15	\$ 10	\$ 811	\$ 1,363	3.84%	3.18%
\$ 20	\$ 15	\$ 10	\$ 781	\$ 1,321	1.83%	1.07%
\$ 20	\$ 15	\$ 10	\$ 767	\$ 1,307	1.59%	1.87%
\$ 20	\$ 15	\$ 10	\$ 755	\$ 1,283	0.00%	0.00%
\$ 20	\$ 15	\$ 10	\$ 755	\$ 1,283	0.00%	0.00%

Non-Resident Fees per Semester

<u>Security Fee</u>	<u>LRC Fee</u>	<u>Bursar Fee</u>	<u>Cost for 12 SCH Non-Resident</u>	<u>Cost for 12 SCH International</u>	<u>Increase from Prior Year Non-Resident</u>	<u>Increase from Prior Year International</u>
\$ 30	\$ 15	\$ 10	\$ 2,005	\$ 2,005	0.00%	0.00%
\$ 30	\$ 15	\$ 10	\$ 2,005	\$ 2,005	0.00%	0.00%
\$ 30	\$ 15	\$ 10	\$ 2,005	\$ 2,005	1.83%	1.83%
\$ 30	\$ 15	\$ 10	\$ 1,969	\$ 1,969	0.05%	0.05%
\$ 30	\$ 15	\$ 10	\$ 1,968	\$ 1,968	1.50%	1.50%
\$ 30	\$ 15	\$ 10	\$ 1,939	\$ 1,939	0.94%	0.94%
\$ 20	\$ 15	\$ 10	\$ 1,921	\$ 1,921	0.73%	0.73%
\$ 20	\$ 15	\$ 10	\$ 1,907	\$ 1,907	3.92%	3.92%
\$ 20	\$ 15	\$ 10	\$ 1,835	\$ 1,835	0.00%	0.00%
\$ 20	\$ 15	\$ 10	\$ 1,835	\$ 1,835	0.00%	0.00%

ALVIN COMMUNITY COLLEGE
ASSESSED VALUE AND TAXABLE ASSESSED VALUE OF PROPERTY
 Last Ten Fiscal Years
 (Amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Assessed Valuation of Property</u>	<u>Less Exemptions</u>	<u>Taxable Assessed Value</u>	<u>Ratio of Taxable Assessed Value to Assessed Value</u>
2022-23	\$ 18,599,509	\$ 2,128,876	\$ 16,470,633	88.55%
2021-22	\$ 15,678,500	\$ 1,842,750	\$ 13,835,750	88.25%
2020-21	\$ 14,216,441	\$ 1,654,944	\$ 12,561,497	88.36%
2019-20	\$ 12,699,708	\$ 1,467,123	\$ 11,232,585	88.45%
2018-19	\$ 11,170,890	\$ 1,170,942	\$ 9,999,948	89.52%
2017-18	\$ 10,011,248	\$ 736,327	\$ 9,274,921	92.65%
2016-17	\$ 8,979,798	\$ 545,730	\$ 8,434,068	93.92%
2015-16	\$ 8,146,011	\$ 532,166	\$ 7,613,845	93.47%
2014-15	\$ 7,776,726	\$ 645,321	\$ 7,131,405	91.70%
2013-14	\$ 7,072,385	\$ 566,309	\$ 6,506,076	91.99%

Source: Local Appraisal District

Notes: Property is assessed at full market value.

(a) per \$100 Taxable Assessed Valuation

Direct Rate

Maintenance & Operations (a)	Debt Service (a)	Total (a)
\$ 0.154314	\$ 0.009831	\$ 0.164145
\$ 0.171457	\$ 0.011754	\$ 0.183211
\$ 0.170579	\$ 0.012864	\$ 0.183443
\$ 0.171438	\$ 0.014424	\$ 0.185862
\$ 0.171802	\$ 0.015973	\$ 0.187775
\$ 0.163608	\$ 0.017142	\$ 0.180750
\$ 0.172848	\$ 0.018896	\$ 0.191744
\$ 0.182979	\$ 0.021030	\$ 0.204009
\$ 0.173798	\$ 0.025687	\$ 0.199485
\$ 0.176540	\$ 0.023216	\$ 0.199756

ALVIN COMMUNITY COLLEGE
STATE APPROPRIATION PER FULL-TIME STUDENT
EQUIVALENTS AND CONTACT HOUR
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Appropriation per FTSE</u>			<u>Appropriation per Contact Hour</u>
	<u>State Appropriation</u>	<u>FTSE (a)</u>	<u>State Appropriation per FTSE</u>	<u>Academic Contact Hours (a)</u>
2022-23	\$ 12,350	\$ 6,928	\$ 1,783	1,294
2021-22	\$ 11,567	\$ 5,278	\$ 2,192	1,283
2020-21	\$ 12,398	\$ 7,048	\$ 1,759	1,374
2019-20	\$ 12,291	\$ 7,072	\$ 1,738	1,470
2018-19	\$ 11,637	\$ 7,209	\$ 1,614	1,446
2017-18	\$ 11,121	\$ 7,859	\$ 1,415	1,431
2016-17	\$ 9,319	\$ 8,144	\$ 1,144	1,477
2015-16	\$ 9,403	\$ 7,767	\$ 1,211	1,364
2014-15	\$ 9,299	\$ 7,211	\$ 1,290	1,290
2013-14	\$ 9,208	\$ 7,568	\$ 1,217	1,368

Notes:

FTSE is defined as the number of full-time students plus total hours taken by part-time students divided by 12.

(a) Source: CBM 004

Appropriation per Contact Hour

Voc/Tech Contact Hours (a)	Total Contact Hours	State Appropriation per Contact Hour
581	1,875	\$ 6.59
490	1,773	\$ 6.52
510	1,884	\$ 6.58
663	2,133	\$ 5.76
699	2,145	\$ 5.43
734	2,165	\$ 5.14
799	2,276	\$ 4.09
780	2,144	\$ 4.39
775	2,065	\$ 4.50
777	2,253	\$ 4.09

ALVIN COMMUNITY COLLEGE

SS-7

PRINCIPAL TAXPAYERS

Last Ten Tax Years

Taxpayer	Type of Business	Fiscal Year (amounts expressed in thousands)		
		2023	2022	2021
Ineos Olefins & Polymers	petrochemical	\$ 1,431,909	\$ 1,453,249	\$ 539,853
Ineos USA LLC	petrochemical	569,031	527,039	1,193,405
Denbury Onshore LLC	oil & gas exploration	261,971	204,776	138,981
Pearland Town Center LP	investment	108,927	97,354	81,505
Longbow Solar LLC	solar energy	104,067	-	-
Ascend Performance Materials	manufacturing	102,424	95,589	101,627
Shadow Creek Retail Associates LLC	real estate	91,243	73,617	-
Center Point Energy	utility	90,076	78,628	70,333
MAR Shadow Creek LP	real estate	84,000	69,000	58,300
Texas New Mexico Power Co.	utility	64,683	39,751	-
WRPV XIV SC Pearland LLC	real estate	60,142	52,204	-
Seaway Crude Pipeline Company LLC	exploration/production	55,616	62,313	61,948
Azure Townes LP	real estate	53,000	49,000	-
Brazoria-SCR Assoc LLC & SC Assoc	real estate	53,000	41,281	37,300
SPUS8 Shadow Creek	real estate	51,900	40,345	36,700
Pearland IL Group LP	real estate	50,092	39,971	-
Southfork Lake LLC	real estate	48,736	-	37,097
2500 Business Center Owner LP	real estate	48,000	46,720	40,000
DD SCR V LLC	investment	47,513	39,900	-
Shadow Creek Apartments LLC	real estate	47,500	40,000	36,600
12400 Shadow Creek Parkway LLC	real estate	-	-	-
Amreit SPF Shadow Creek LP	investment	-	-	65,673
Cyanco International	manufacturing	-	45,191	45,191
DD SCR VI LLC	investment	-	-	39,820
Discovery Shadow Creek Owner	real estate	-	-	-
Goodgarden Owner GP	investment	-	-	41,000
Huntsman Petrochemical Corp	petrochemical	-	-	-
MRP Radius Shadow Creek LLC	real estate	-	-	-
Novus International Inc	agriculture	-	-	-
Pearland Multifamily DST	real estate	-	-	-
Schlumberger Technology Corp.	exploration/production	-	-	-
Schlumberger Well Svcs	oilfield services	-	47,315	46,516
Shadow Creek Phase II	real estate	-	-	-
Shadow Kirby LTD	real estate	-	-	-
Team Industrial Services Inc	manufacturing	-	-	-
Team Services Inc.	manufacturing	-	-	-
UVN-TIC LLC ETAL	real estate	-	-	37,000
Weatherford US LP	oil & gas	-	-	-
W-F&B 11900 Shadow Creek Owner VIII LP	real estate	-	-	39,300
Totals		<u>\$ 3,423,830</u>	<u>\$ 3,143,243</u>	<u>\$ 2,748,149</u>
Total Taxable Assessed Value		<u>\$ 16,470,633</u>	<u>\$ 13,835,750</u>	<u>\$ 12,561,497</u>

Fiscal Year
(amounts expressed in thousands)

2020	2019	2018	2017	2016	2015	2014
\$ 477,624	\$ 374,362	\$ 46,257	\$ 415,081	\$ 426,518	\$ 469,884	\$ 401,327
824,208	520,187	479,619	-	-	-	-
184,942	235,113	179,570	168,085	139,588	250,781	381,509
81,692	95,033	92,489	89,000	80,701	70,769	69,086
-	-	-	-	-	-	-
91,688	97,119	91,141	95,638	76,124	75,566	77,754
-	-	-	-	-	-	-
63,628	57,560	51,952	47,427	45,146	41,579	42,514
70,000	58,900	57,306	57,481	53,085	44,000	-
-	-	-	-	23,092	-	20,910
-	-	-	-	-	-	-
55,236	51,111	-	-	-	-	-
-	-	-	-	-	-	-
42,500	36,070	35,843	36,453	-	-	-
41,633	35,903	-	-	-	-	-
-	-	-	25,500	-	-	-
39,558	35,900	34,245	-	-	-	-
51,179	-	-	-	-	-	-
37,506	33,419	37,000	46,406	-	-	-
40,800	35,989	32,500	35,971	35,219	29,900	23,746
-	-	-	-	35,701	29,000	27,100
73,132	86,133	66,511	83,833	68,227	48,319	48,188
50,213	50,977	52,284	53,625	53,625	53,625	61,875
43,741	47,557	-	-	-	-	-
-	-	35,126	37,578	34,401	27,934	26,780
45,400	39,850	38,500	38,141	-	-	-
-	-	-	-	22,131	29,086	41,872
-	-	-	-	-	24,155	-
-	-	40,002	41,308	46,146	49,544	46,013
-	-	30,000	33,624	30,574	39,771	24,206
-	-	-	-	-	27,041	21,926
35,498	41,730	46,117	47,116	48,297	51,229	51,529
-	-	-	-	-	-	20,605
-	-	-	-	33,000	28,500	25,000
-	35,579	-	-	-	-	-
-	-	37,162	30,878	29,351	29,334	22,377
-	-	-	35,450	32,195	-	-
-	-	-	-	23,680	23,805	23,971
47,416	36,247	35,250	38,420	-	-	-
<u>\$ 2,397,594</u>	<u>\$ 2,004,739</u>	<u>\$ 1,518,874</u>	<u>\$ 1,457,015</u>	<u>\$ 1,336,801</u>	<u>\$ 1,443,822</u>	<u>\$ 1,458,288</u>
<u>\$ 11,232,585</u>	<u>\$ 9,999,948</u>	<u>\$ 9,274,921</u>	<u>\$ 8,434,068</u>	<u>\$ 7,613,845</u>	<u>\$ 7,131,405</u>	<u>\$ 6,506,076</u>

ALVIN COMMUNITY COLLEGE

SS-7

PRINCIPAL TAXPAYERS, (Continued)

Last Ten Tax Years

Taxpayer	Type of Business	Fiscal Year		
		2023	2022	2021
Ineos Olefins & Polymers	petrochemical	8.69%	10.50%	4.30%
Ineos USA LLC	petrochemical	3.45%	3.81%	9.50%
Denbury Onshore LLC	oil & gas exploration	1.59%	1.48%	1.11%
Pearland Town Center LP	investment	0.66%	0.70%	0.65%
Longbow Solar LLC	solar energy	0.63%	0.00%	0.00%
Ascend Performance Materials	manufacturing	0.62%	0.69%	0.81%
Shadow Creek Retail Associates LLC	real estate	0.55%	0.53%	0.00%
Center Point Energy	utility	0.55%	0.57%	0.56%
MAR Shadow Creek LP	real estate	0.51%	0.50%	0.46%
Texas New Mexico Power Co.	utility	0.39%	0.29%	0.00%
WRPV XIV SC Pearland LLC	real estate	0.37%	0.38%	0.00%
Seaway Crude Pipeline Company LLC	exploration/production	0.34%	0.45%	0.49%
Azure Townes LP	real estate	0.32%	0.35%	0.00%
Brazoria-SCR Assoc LLC & SC Assoc	real estate	0.32%	0.30%	0.30%
SPUS8 Shadow Creek	real estate	0.32%	0.29%	0.29%
Pearland IL Group LP	real estate	0.30%	0.29%	0.00%
Southfork Lake LLC	real estate	0.30%	0.00%	0.30%
2500 Business Center Owner LP	real estate	0.29%	0.34%	0.32%
DD SCR V LLC	investment	0.29%	0.29%	0.00%
Shadow Creek Apartments LLC	real estate	0.29%	0.29%	0.29%
12400 Shadow Creek Parkway LLC	real estate	0.00%	0.00%	0.00%
Amreit SPF Shadow Creek LP	investment	0.00%	0.00%	0.52%
Cyanco International	manufacturing	0.00%	0.33%	0.36%
DD SCR VI LLC	investment	0.00%	0.00%	0.32%
Discovery Shadow Creek Owner	real estate	0.00%	0.00%	0.00%
Goodgarden Owner GP	investment	0.00%	0.00%	0.33%
Huntsman Petrochemical Corp	petrochemical	0.00%	0.00%	0.00%
MRP Radius Shadow Creek LLC	real estate	0.00%	0.00%	0.00%
Novus International Inc	agriculture	0.00%	0.00%	0.00%
Pearland Multifamily DST	real estate	0.00%	0.00%	0.00%
Schlumberger Technology Corp.	exploration/production	0.00%	0.00%	0.00%
Schlumberger Well Svcs	oilfield services	0.00%	0.34%	0.37%
Shadow Creek Phase II	real estate	0.00%	0.00%	0.00%
Shadow Kirby LTD	real estate	0.00%	0.00%	0.00%
Team Industrial Services Inc	manufacturing	0.00%	0.00%	0.00%
Team Services Inc.	manufacturing	0.00%	0.00%	0.00%
UVN-TIC LLC ETAL	real estate	0.00%	0.00%	0.29%
Weatherford US LP	oil & gas	0.00%	0.00%	0.00%
W-F&B 11900 Shadow Creek Owner VIII LP	real estate	0.00%	0.00%	0.31%
		<u>20.79%</u>	<u>22.72%</u>	<u>21.88%</u>

Fiscal Year

2020	2019	2018	2017	2016	2015	2014
4.25%	3.74%	0.50%	4.92%	5.60%	6.59%	6.17%
7.34%	5.20%	5.17%	0.00%	0.00%	0.00%	0.00%
1.65%	2.35%	1.94%	1.99%	1.83%	3.52%	5.86%
0.73%	0.95%	1.00%	1.06%	1.06%	0.99%	1.06%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.82%	0.97%	0.98%	1.13%	1.00%	1.06%	1.20%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.57%	0.58%	0.56%	0.56%	0.59%	0.58%	0.65%
0.62%	0.59%	0.62%	0.68%	0.70%	0.62%	0.00%
0.00%	0.00%	0.00%	0.00%	0.30%	0.00%	0.32%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.49%	0.51%	0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.38%	0.36%	0.39%	0.43%	0.00%	0.00%	0.00%
0.37%	0.36%	0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.30%	0.00%	0.00%	0.00%
0.35%	0.36%	0.37%	0.00%	0.00%	0.00%	0.00%
0.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.33%	0.33%	0.40%	0.55%	0.00%	0.00%	0.00%
0.36%	0.36%	0.35%	0.43%	0.46%	0.42%	0.36%
0.00%	0.00%	0.00%	0.00%	0.47%	0.41%	0.42%
0.65%	0.86%	0.72%	0.99%	0.90%	0.68%	0.74%
0.45%	0.51%	0.56%	0.64%	0.70%	0.75%	0.95%
0.39%	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.38%	0.45%	0.45%	0.39%	0.41%
0.40%	0.40%	0.42%	0.45%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.29%	0.41%	0.64%
0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.00%
0.00%	0.00%	0.43%	0.49%	0.61%	0.69%	0.71%
0.00%	0.00%	0.32%	0.40%	0.40%	0.56%	0.37%
0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.34%
0.32%	0.42%	0.50%	0.56%	0.63%	0.72%	0.79%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%
0.00%	0.00%	0.00%	0.00%	0.43%	0.40%	0.38%
0.00%	0.36%	0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.40%	0.37%	0.39%	0.41%	0.34%
0.00%	0.00%	0.00%	0.42%	0.42%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.31%	0.33%	0.37%
0.42%	0.36%	0.38%	0.46%	0.00%	0.00%	0.00%
21.34%	20.05%	16.38%	17.28%	17.56%	20.25%	22.41%

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ALVIN COMMUNITY COLLEGE

SS-8

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year Ended August 31	Total Tax Levy (a)	Collections Current Levy (b)	Percentage	Current Collections of Prior Levies (b)	Total Collections (c)	Percentage of Current Levy
2023	\$ 27,038	\$ 26,787	99.07%	\$ -	\$ 26,787	99.07%
2022	\$ 25,361	\$ 25,161	99.21%	\$ -	\$ 25,161	99.21%
2021	\$ 23,022	\$ 22,848	99.24%	\$ -	\$ 22,848	99.24%
2020	\$ 20,849	\$ 20,647	99.03%	\$ -	\$ 20,647	99.03%
2019	\$ 18,777	\$ 18,579	98.95%	\$ -	\$ 18,579	98.95%
2018	\$ 16,768	\$ 16,586	98.91%	\$ 107	\$ 16,693	99.55%
2017	\$ 16,173	\$ 15,994	98.89%	\$ 42	\$ 16,036	99.15%
2016	\$ 15,537	\$ 15,377	98.97%	\$ 17	\$ 15,394	99.08%
2015	\$ 14,516	\$ 14,341	98.79%	\$ 15	\$ 14,356	98.90%
2014	\$ 12,986	\$ 12,832	98.81%	\$ 4	\$ 12,836	98.84%

Source: Local Tax Assessor/Collector and District records

(a) As of August 31

(b) Property tax only - does not include penalties and interest

(c) Ties to sum of M&O and Debt Service taxes on Exhibit 2

ALVIN COMMUNITY COLLEGE

SS-9

RATIOS OF OUTSTANDING DEBT

Last Ten Fiscal Years

For the Fiscal Years Ended August 31,
(amounts expressed in thousands)

	2023	2022	2021	2020
General Bonded Debt:				
General obligation bonds	\$ 3,120	\$ 4,665	\$ 6,095	\$ 7,460
Less: Funds restricted for debt service	(1,625)	(1,645)	(1,632)	(1,640)
Net general bonded debt	1,495	3,020	4,463	5,820
Notes	18,820	19,640	20,420	21,165
Capital leases	49	83	-	-
Total Outstanding Debt	\$ 20,364	\$ 22,743	\$ 24,883	\$ 26,985

General Bonded Debt Ratios:

As a percentage of Taxable Assessed Value
(TAV)

	0.01%	0.02%	0.04%	0.07%
--	-------	-------	-------	-------

Total Outstanding Debt Ratios:

Per capita	\$ 679	\$ 758	\$ 829	\$ 900
Per student	\$ 2,909	\$ 3,249	\$ 3,555	\$ 3,855
As a percentage of Taxable Assessed Value (TAV)	123.64%	164.38%	198.09%	240.24%

Note: Ratios calculated using population and TAV from current year. Debt per student calculated using full-time-equivalent enrollment.

**For the Fiscal Years Ended August 31,
(amounts expressed in thousands)**

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 8,745	\$ 9,955	\$ 11,125	\$ 12,255	\$ 13,350	\$ 14,380
<u>(1,609)</u>	<u>(1,603)</u>	<u>(1,603)</u>	<u>(1,624)</u>	<u>(1,585)</u>	<u>(1,523)</u>
<u>7,136</u>	<u>8,352</u>	<u>9,522</u>	<u>10,631</u>	<u>11,765</u>	<u>12,857</u>
21,870	22,565	-	-	-	-
-	-	12	23	34	44
<u>\$ 29,006</u>	<u>\$ 30,917</u>	<u>\$ 9,534</u>	<u>\$ 10,654</u>	<u>\$ 11,799</u>	<u>\$ 12,901</u>

0.09%	0.11%	0.14%	0.16%	0.20%	0.23%
-------	-------	-------	-------	-------	-------

\$ 27	\$ 31	\$ 35	\$ 39	\$ 42	\$ 46
\$ 4,144	\$ 4,417	\$ 1,372	\$ 1,636	\$ 1,705	\$ 1,864
290.06%	333.34%	113.04%	139.93%	165.45%	198.29%

ALVIN COMMUNITY COLLEGE

SS-10

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

For the Fiscal Years Ended August 31,

(amounts expressed in thousands)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Taxable Assessed Value	\$ 16,470,633	\$ 13,835,750	\$ 12,561,497	\$ 11,232,585
General Obligation Bonds:				
Statutory tax levy limit for debt service	82,353	69,179	62,807	56,163
Less: Funds restricted for repayment of general obligation bonds	(1,625)	(1,645)	(1,632)	(1,640)
Total Net General Obligation Debt	<u>80,728</u>	<u>67,534</u>	<u>61,175</u>	<u>54,523</u>
Current Year Debt Service Requirements	<u>2,399</u>	<u>6,959</u>	<u>2,110</u>	<u>1,990</u>
Excess of Statutory Limit for Debt Service over Current Requirements	<u>\$ 78,329</u>	<u>\$ 60,575</u>	<u>\$ 59,065</u>	<u>\$ 52,533</u>
Net Current Requirements as a % of Statutory Limit	0.03%	0.10%	0.03%	0.04%

Note: Texas Education Code Section 130.122 limits the debt service tax levy of community colleges to \$0.50 per \$100 of taxable assessed valuation.

**For the Fiscal Years Ended August 31,
(amounts expressed in thousands)**

2019	2018	2017	2016	2015	2014
\$ 9,999,948	\$ 9,274,921	\$ 8,434,068	\$ 7,615,957	\$ 7,131,405	\$ 6,506,076
50,000	46,375	42,170	38,080	35,657	32,530
(1,609)	(1,603)	(1,603)	(1,624)	(1,585)	(1,523)
<u>48,391</u>	<u>44,772</u>	<u>40,567</u>	<u>36,456</u>	<u>34,072</u>	<u>31,007</u>
<u>1,905</u>	<u>1,596</u>	<u>1,595</u>	<u>1,595</u>	<u>1,567</u>	<u>1,501</u>
<u>\$ 46,486</u>	<u>\$ 43,176</u>	<u>\$ 38,972</u>	<u>\$ 34,861</u>	<u>\$ 32,505</u>	<u>\$ 29,506</u>
0.04%	0.03%	0.04%	0.04%	0.04%	0.05%

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ALVIN COMMUNITY COLLEGE

SS-11

DEMOGRAPHIC AND ECONOMIC STATISTICS - TAXING DISTRICT

Last Ten Calendar Years

<u>Calendar Year</u>	<u>District Population*</u>	<u>District Personal Income (in Thousands)</u>	<u>District Personal Income Per Capita</u>	<u>District Unemployment Rate</u>
2023	388,181	\$ (a)	\$ (a)	4.1%
2022	379,689	\$ 21,399,140	\$ 56,360	4.2%
2021	372,031	\$ 19,715,560	\$ 51,812	6.9%
2020	374,264	\$ 18,104,830	\$ 48,374	3.5%
2019	370,200	\$ 17,487,902	\$ 47,239	4.5%
2018	362,457	\$ 16,645,867	\$ 45,925	5.3%
2017	354,195	\$ 15,528,652	\$ 43,842	5.2%
2016	346,312	\$ 15,537,867	\$ 44,867	5.0%
2015	338,124	\$ 13,504,267	\$ 42,519	6.1%
2014	330,242	\$ 13,788,051	\$ 41,751	7.1%

Sources:

Population from U.S. Bureau of the Census

Personal income from U.S. Bureau of Economic Analysis

Unemployment rate from Texas Workforce Commission (Annual when possible)

Notes:

(a) Not yet available

* 2022 District population was corrected in 2023

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ALVIN COMMUNITY COLLEGE

SS-12

PRINCIPAL EMPLOYERS

Current Fiscal Year

<u>Employer</u>	<u>Employees (1)</u>	<u>Employment (2)</u>
Alvin Independent School District	2,520	2.75%
Alvin Community College	545	0.60%
Wal-Mart Associates	520	0.57%
Ascend Performance Materials	470	0.51%
INEOS Olefins and Polymers USA	440	0.48%
Ron Carter Automotive	320	0.35%
Rice-Tec	300	0.33%
Team	257	0.28%
City of Alvin	247	0.27%
BeAed	200	0.22%
Diversified Ceramics	91	0.10%
	<u>5,910</u>	<u>6.46%</u>

Source:

(1) Alvin Economic Development

(2) US Census - Brazoria County Total Employment

ALVIN COMMUNITY COLLEGE
FACULTY, STAFF, AND ADMINISTRATORS STATISTICS
 Last Ten Fiscal Years

SS-13

	Fiscal Year			
	2023	2022	2021	2020
Faculty				
Full-Time	121	107	104	113
Part-Time	355	333	326	362
Total	<u>476</u>	<u>440</u>	<u>430</u>	<u>475</u>
Faculty				
Full-Time	25.4%	24.3%	24.2%	23.8%
Part-Time	74.6%	75.7%	75.8%	76.2%
Staff and Administrators				
Full-Time	190	198	187	196
Part-Time	150	145	145	69
Total	<u>340</u>	<u>343</u>	<u>332</u>	<u>265</u>
Staff and Administrators				
Full-Time	55.9%	57.7%	56.3%	74.0%
Part-Time	44.1%	42.3%	43.7%	26.0%
FTSE per Full-Time Faculty	57.3	49.3	67.8	62.6
FTSE per Full-Time Staff Member	36.5	26.7	37.7	36.1
Average Annual Faculty Salary	\$ 74,630	\$ 70,416	\$ 67,825	\$ 61,849

Fiscal Year

2019	2018	2017	2016	2015	2014
114	111	113	107	103	111
401	345	203	183	194	170
<u>515</u>	<u>456</u>	<u>316</u>	<u>290</u>	<u>297</u>	<u>281</u>
22.1%	24.3%	35.8%	36.9%	34.7%	39.5%
77.9%	75.7%	64.2%	63.1%	65.3%	60.5%
185	180	177	178	168	166
85	102	58	60	56	55
<u>270</u>	<u>282</u>	<u>235</u>	<u>238</u>	<u>224</u>	<u>221</u>
68.5%	63.8%	75.3%	74.8%	75.0%	75.1%
31.5%	36.2%	24.7%	25.2%	25.0%	24.9%
63.2	70.8	72.0	72.6	70.0	68.2
39.0	43.7	46.0	43.6	37.2	45.6
\$ 61,421	\$ 60,770	\$ 68,100	\$ 63,608	\$ 56,291	\$ 55,309

ALVIN COMMUNITY COLLEGE

SS-14

ENROLLMENT DETAILS

Last Five Fall Semesters

Student Classification	Fall 2022		Fall 2021	
	Number	Percentage	Number	Percentage
0-30 hours	3,370	60.97%	3,128	58.87%
31-60 hours	1,396	25.26%	1,415	26.63%
> 60 hours	761	13.77%	770	14.49%
Total	5,527	100.00%	5,313	100.00%

Semester Hour Load	Fall 2022		Fall 2021	
	Number	Percentage	Number	Percentage
Less than 3	15	0.27%	17	0.32%
3-5 semester hours	1,680	30.40%	1,478	27.82%
6-8 semester hours	1,465	26.51%	1,447	27.24%
9-11 semester hours	1,223	22.13%	1,207	22.72%
12-14 semester hours	797	14.42%	839	15.79%
15-17 semester hours	272	4.92%	268	5.04%
18 and over	75	1.36%	57	1.07%
Total	5,527	100.00%	5,313	100.00%

Tuition Status	Fall 2022		Fall 2021	
	Number	Percentage	Number	Percentage
Texas Resident (in-District)	2,472	44.73%	2,446	46.04%
Texas Resident (out-of-District)	2,937	53.14%	2,713	51.06%
Non-Resident Tuition	78	1.41%	111	2.09%
Tuition Exemption - TX Resident	40	0.72%	43	0.81%
Total	5,527	100.00%	5,313	100.00%

Fall 2020		Fall 2019		Fall 2018	
Number	Percentage	Number	Percentage	Number	Percentage
3,739	66.88%	4,078	68.14%	3,814	67.56%
1,138	20.35%	1,196	19.98%	1,065	18.87%
714	12.77%	711	11.88%	766	13.57%
5,591	100.00%	5,985	100.00%	5,645	100.00%

Fall 2020		Fall 2019		Fall 2018	
Number	Percentage	Number	Percentage	Number	Percentage
428	7.66%	330	5.51%	238	4.22%
1,831	32.75%	1,822	30.44%	1,640	29.05%
1,437	25.70%	1,619	27.05%	1,582	28.02%
1,112	19.89%	1,168	19.52%	1,087	19.26%
623	11.14%	813	13.58%	883	15.64%
136	2.43%	194	3.24%	188	3.33%
24	0.43%	39	0.65%	27	0.48%
5,591	100.00%	5,985	100.00%	5,645	100.00%

Fall 2020		Fall 2019		Fall 2018	
Number	Percentage	Number	Percentage	Number	Percentage
2,612	46.72%	2,792	46.65%	2,542	45.03%
2,814	50.33%	3,009	50.28%	2,912	51.59%
115	2.06%	130	2.17%	130	2.30%
50	0.89%	54	0.90%	61	1.08%
5,591	100.00%	5,985	100.00%	5,645	100.00%

Fall 2020		Fall 2019		Fall 2018	
Number	Percentage	Number	Percentage	Number	Percentage
2,278	40.74%	3,261	54.49%	3,191	56.53%
3,313	59.26%	2,724	45.51%	2,454	43.47%
5,591	100.00%	5,985	100.00%	5,645	100.00%

Fall 2020		Fall 2019		Fall 2018	
Number	Percentage	Number	Percentage	Number	Percentage
3,290	47.39%	3,732	49.69%	3,751	52.88%
2,064	29.73%	2,225	29.63%	2,013	28.38%
866	12.47%	808	10.76%	709	10.00%
428	6.16%	374	4.98%	350	4.93%
82	1.18%	119	1.58%	94	1.33%
163	2.35%	186	2.48%	156	2.20%
9	0.13%	9	0.12%	20	0.28%
41	0.59%	57	0.76%	-	0.00%
6,943	100.00%	7,510	100.00%	7,093	100.00%

Fall 2020		Fall 2019		Fall 2018	
Number	Percentage	Number	Percentage	Number	Percentage
2,397	42.87%	2,431	40.62%	2,020	35.78%
1,578	28.22%	1,757	29.36%	1,729	30.63%
379	6.78%	400	6.68%	443	7.85%
749	13.40%	811	13.55%	847	15.00%
413	7.39%	478	7.99%	508	9.00%
75	1.34%	108	1.80%	98	1.74%
5,591	100.00%	5,985	100.00%	5,645	100.00%

22.0

21.9

22.5

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ALVIN COMMUNITY COLLEGE

SS-16

TRANSFERS TO SENIOR INSTITUTIONS

788 Fall Students as of Fall 2023

(Included only Public Senior Colleges in Texas)

	<u>Total of All Sample Transfer Students</u>	<u>% of All Sample Transfer Students</u>
1 Lamar University	7	0.89%
2 Midwestern State University	2	0.25%
3 Prairie View A&M University	11	1.40%
4 Sam Houston State University	66	8.38%
5 Stephen F. Austin State University	13	1.65%
6 Sul Ross State University	1	0.13%
7 Tarleton State University	6	0.76%
8 Texas A&M University	96	12.18%
9 Texas A&M University - Commerce	3	0.38%
10 Texas A&M University - Corpus Christi	9	1.14%
11 Texas A&M University - Kingsville	3	0.38%
12 Texas A&M University at Galveston	16	2.03%
13 Texas Southern University	12	1.52%
14 Texas State University	52	6.60%
15 Texas Tech University	23	2.92%
16 Texas Tech University Health Sciences Center	1	0.13%
17 Texas Woman's University	5	0.63%
18 The University of Texas - Rio Grande Valley	2	0.25%
19 The University of Texas at Arlington	18	2.28%
20 The University of Texas at Austin	33	4.19%
21 The University of Texas at Dallas	11	1.40%
22 The University of Texas at San Antonio	38	4.82%
23 The University of Texas at Tyler	3	0.38%
24 The University of Texas Health Science Center at Houston	2	0.25%
25 The University of Texas Health Science Center at San Antonio	3	0.38%
26 The University of Texas M.D. Anderson Cancer Center	2	0.25%
27 The University of Texas Medical Branch at Galveston	4	0.51%
28 University of Houston	164	20.81%
29 University of Houston - Clear Lake	142	18.02%
30 University of Houston - Downtown	20	2.54%
31 University of Houston - Victoria	5	0.63%
32 University of North Texas	10	1.27%
33 West Texas A&M University	5	0.63%
Total	<u><u>788</u></u>	<u><u>100.00%</u></u>

ALVIN COMMUNITY COLLEGE

CAPITAL ASSET INFORMATION

Fiscal Years 2016 to 2023

	Fiscal Year			
	2023	2022	2021	2020
Academic buildings	12	12	12	12
Square footage (in thousands)	365	365	365	365
Libraries	1	1	1	1
Square footage (in thousands)	12	12	12	12
Number of volumes (in thousands)	12	12	12	12
Administrative and support buildings	3	3	3	3
Square footage (in thousands)	25	25	25	25
Dining facilities	1	1	1	1
Square footage (in thousands)	5	5	5	5
Average daily customers	150	150	150	150
Athletic facilities	8	8	8	8
Square footage (in thousands)	28	28	28	28
Gymnasiums	1	1	1	1
Fitness centers	1	1	1	1
Tennis courts	6	6	6	6
Plant facilities	1	1	1	1
Square footage (in thousands)	20	20	20	20
Transportation				
Cars	7	7	6	6
Light trucks/vans/ambulance	8	8	8	8
Buses	2	2	2	2
Heavy trucks	2	2	2	2

Fiscal Year			
2019	2018	2017	2016
12	12	12	12
365	365	365	365
1	1	1	1
12	12	12	12
12	12	12	12
3	3	3	3
25	25	25	25
1	1	1	1
5	5	5	5
150	150	150	150
8	8	8	8
28	28	28	28
1	1	1	1
1	1	1	1
6	6	6	6
1	1	1	1
20	20	20	20
5	5	5	6
7	11	11	11
2	2	2	2
2	3	3	3

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14. **Call Order of General Election**



Robert J. Exley, PhD
President

Your College  **Right Now**

MEMORANDUM NO: 011-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Order of General Election

The general election will be held on May 4, 2024. The following documents provide in English and Spanish the Order of the general election. The following positions are open for election: #1 (Marvel), #2 (Sanchez) and #3 (Crumm).

It is recommended that the Board of Regents approve the Order to call the General Elections on May 4, 2024.

RJE:tg

ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS

An election is hereby ordered to be held on 05 / 04 /2024 for the purpose of voting on:
 (date)

(Por la presente se ordena celebrar una elección el 05 / 04 /2024 con el propósito de votar sobre.)
 (fecha)

List Offices/Propositions/Measures on the ballot (Enúmere los puestos/proposiciones/medidas oficiales en la boleta)

Alvin Community College Board of Regents Position 1
Alvin Community College Board of Regents Position 2
Alvin Community College Board of Regents Position 3

Early voting by personal appearance will be conducted each weekday at:
 (La votación adelantada en persona se llevará a cabo de lunes a viernes en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
Angleton - East Annex	8:00-5:00

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio)	Hours (horas)
Alvin Library	8:00-5:00
Brazoria Library	8:00-5:00
Freeport Library	8:00-5:00
Doris Williams Civic Center	8:00-5:00
Manvel Annex	8:00-5:00
Tom Reid Library	8:00-5:00
West Pearland Community Center	8:00-5:00
West Pearland Library	8:00-5:00
Sweeny Community Center	8:00-5:00

Early voting by personal appearance will be conducted each weekend at:
 (La votación adelantada en persona se llevará a cabo en el fin de semana en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
Angleton - East Annex	8:00-5:00

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio)	Hours (horas)
Precinct 4 Building #2 - West Columbia	8:00-5:00

Applications for ballot by mail shall be mailed to:
 (Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Alyssa Bullock

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

3101 Mustang Road
Address (Dirección)

Alvin 77511
City (Ciudad) Zip Code (Código Postal)

281-756-3594
Telephone Number (Número de teléfono)

abullock@alvincollege.edu
Email Address (Dirección de Correo Electrónico)

https://www.alvincollege.edu
Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBM)s must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

05 / 04 /2024
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

05 / 04 /2024
(date)(fecha)

Issued this _____ day of _____, 20_____
(day) (month) (year)

(Emitida este día _____ de _____, 20_____.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.

Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

15. **Call Order of Special Election**



Robert J. Exley, PhD
President

Your College > **Right Now**

MEMORANDUM NO: 012-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Order of Special Election

The special election will be held on May 4, 2024. The following documents provide in English and Spanish the Order of the general election. The following positions are open for election: #6 (Starkey).

It is recommended that the Board of Regents approve the Order to call the Special Election on May 4, 2024.

RJE:tg

**ORDER OF SPECIAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
 (ORDEN DE ELECCIÓN ESPECIAL PARA OTROS SUBDIVISIONES POLÍTICAS)**

An election is hereby ordered to be held on 05 / 04 / 2024 for the purpose of:
 (date)

Por la presente se ordena que se llevará a cabo una elección el 05 / 04 / 2024 con el
 propósito: (fecha)

Applications for a place on the ballot shall be filed by: 02 / 16 / 2024 at 5:00 p.m.
 (A deadline is required to be stated in the order for a special election.)

Solicitudes para un lugar en la boleta serán presentadas por: 02 / 16 / 2024 a las 5:00 p.m.
 (De acuerdo con la orden de elección especial se requiere una fecha límite)

List Offices/Propositions/Measures on the ballot (Enumere los puestos/proposiciones/medidas oficiales en la boleta)

Alvin Community College Board of Regents Position 6

Early voting by personal appearance will be conducted each weekday at:
 (La votación adelantada en persona se llevará a cabo de lunes a viernes en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
Angleton - East Annex	8:00-5:00

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio)	Hours (horas)
Alvin Library	8:00-5:00
Freeport Library	8:00-5:00
Brazoria Library	8:00-5:00
Doris Williams Civic Center	8:00-5:00
Manvel Annex	8:00-5:00
Tom Reid Library	8:00-5:00
West Pearland Community Center	8:00-5:00
West Pearland Library	8:00-5:00
Sweeny Community Center	8:00-5:00
Precinct 4 building #2	8:00-5:00
	8:00-5:00

Early voting by personal appearance will be conducted each weekend at:
 (La votación adelantada en persona se llevará a cabo en el fin de semana en:)

The Main Early Voting Location (sitio principal de votación adelantada)

Location (sitio)	Hours (horas)
Angleton	8:00-5:00

Branch Early Voting Locations (sucursal sitios de votación adelantada)

Location (sitio)	Hours (horas)

Applications for ballot by mail shall be mailed to:
(Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Alyssa Bullock

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

3101 Mustang Road
Address (Dirección)

Alvin 77511
City (Ciudad) Zip Code (Código Postal)

281-756-3594
Telephone Number (Número de teléfono)

abullock@alvincollege.edu
Email Address (Dirección de Correo Electrónico)

<https://www.alvincollege.edu>
Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBMs) must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

05 / 04 / 2024
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

05 / 04 / 2024
(date)(fecha)

Issued this _____ day of _____, 20____.
(day) (month) (year)

(Emitida este día _____ de _____, 20____.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

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Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.

Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

16. **Consider Approval of Memorandum of Understanding - TDCJ**

MEMORANDUM NO: 025-2024

TO: Board of Regents

FROM: Robert J. Exley, PhD *RJE*

DATE: January 5, 2024

SUBJECT: Memorandum of Understanding between Texas Department of Criminal Justice and Alvin Community College

The purpose of this Agreement to approve and to expand the longstanding relationship between ACC and the TDCJ to establish a working relationship with ACC and the Region III Pre-Service Academy through the TDCJ Training and Leader Development Division (TLDD) in Rosharon, TX. Upon completion and request, students may receive a Correctional Officer Occupational Skills Award (OSA) from ACC.

The summary highlights are as follow:

- This education and training course is designed to produce an Occupational Skills Award and thus produce outcome funding in the amount of \$750 for each student that completes.
- TDCJ will provide instruction at no cost.
- ACC will designate a Part-Time Program Director (we have a current employee that is a great candidate).
- The use of their gun range is included in the MOU.

The next two paragraphs provided examples of responsibilities for each party. The complete agreement is attached.

ACC will provide an ACC Correctional Officer Training Certificate webpage with reference to the TDCJ opportunities on the ACC website (www.alvincollege.edu). ACC will support marketing initiatives with resources for the TDCJ programs, including articulation opportunities. ACC agrees assist with advertising for recruitment of the TDCJ programs and alignment with ACC pathways.

TDCJ shall provide qualified instructors qualified according to TDCJ requirements and course content and curriculum to ACC for accreditation purposes (SACSCOC and THECB). In addition, TDCJ will provide consumable materials and associated electronic teaching devices and equipment as well as, when requested, information ACC for creation of marketing brochures plus a list of employees requesting to be registered for appropriate courses according to the timeline agreed upon by both Parties.

I recommend that the Board approve this Memorandum of Understanding between the Texas Department of Criminal Justice and Alvin Community College and authorize the President to execute the agreement.

RJE:tg

MEMORANDUM OF UNDERSTANDING

This *“Memorandum of Understanding”* is between the Texas Department of Criminal Justice and Alvin Community College.

I. Purpose

It is the purpose of this Agreement to approve and to expand the longstanding relationship between ACC and the TDCJ to establish a working relationship with ACC and the Region III Pre-Service Academy through the TDCJ Training and Leader Development Division (TLDD) in Rosharon, TX.

II. Parties to the MOU and Points of Contact

Receiving Party: Texas Department of Criminal Justice (TDCJ)
Training and Leader Development Division (TLDD)
Correctional Training
P.O. Box 99
Huntsville, Texas 77340-0099
Attn: Cody Ginsel, Director
Cody.Ginsel@tdcj.texas.gov

Performing Party: Alvin Community College (ACC)
3110 Mustang Road
Alvin, Texas 77511
Attn: Dr. Robert Exley, President
281-756-3598
rexley@alvincollege.edu

III. General Terms and Conditions

At no cost to the Texas Department of Criminal Justice, (1) pending ACC Board of Regent approval, ACC will provide the necessary resources and oversight through the ACC Correctional Officer Certificate Program; and (2) pending TDCJ leadership approval, the TDCJ Region III Training Academy will provide instruction that aligns with agency standards and the TDCJ Pre-Service Training Program.

Program oversight will be provided by the ACC Correctional Officer Certificate Program Director. Resources provided will include facilities, classroom, lab support, and tuition and fees waiver for TDCJ sponsored students upon request. ACC will provide facilities and schedule classroom space each semester based on room availability.

It is understood by both the TDCJ and ACC that each party should be able to fulfill its responsibilities under this Agreement in accordance with the provisions of law and regulations that govern their activities. Nothing in this Agreement is intended to negate or otherwise render ineffective any such provisions or operating procedures. If, at any time, either party is unable to perform its functions under this Agreement consistent with such

party's statutory and regulatory mandates, the affected party should immediately provide written notice to the other party to establish a date for mutual resolution of the conflict.

IV. Statement of Services to be Performed

ACC will provide an ACC Correctional Officer Training Certificate webpage with reference to the TDCJ opportunities on the ACC website (www.alvincollege.edu). ACC will support marketing initiatives with resources for the TDCJ programs, including articulation opportunities. ACC agrees to provide assistance with advertising for recruitment of the TDCJ programs and alignment with ACC pathways.

A. The performing party (ACC) shall:

1. Register and enroll TDCJ students at the Region III Training Academy for applicable Pre-Service classes.
2. Provide updated and/or new equipment needed for CPR modules.
3. Provide an annual instructional budget for the purposes of recruiting and purchasing education supplies needed for the Pre-Service program.
4. Provide course offerings for the appropriate Pre-Service curriculum.
5. Designate an ACC Continuing Education and Workforce Development (CEWD) Program Director/Instructor that will oversee the Pre-Service Correctional Officer Certification, curriculum development; serve as coordinator for the TDCJ partnership; enter students' grades; and serve as a registration liaison.
6. Upon request, and in partnership with the TDCJ Correctional Officer Certification Instructor, provide online instruction for TDCJ employees.
 - i. ACC will assist in loading and developing TDCJ online instruction/classes and curriculum.
 - ii. ACC will provide TDCJ instructor training in Blackboard course design and curriculum.
7. Upon request, provide student ID information weekly to the TDCJ to be used when requesting batch registration of employees for appropriate courses.
8. Allocate rooms and space to accommodate Pre-Service students.
9. Have a project director/instructor of record on site to oversee the partnership with TDCJ.

B. The receiving party (TDCJ) shall:

1. Provide instructor credentials for all Pre-Service instructors for accreditation purposes.
2. Provide Pre-Service instructors who are qualified according to TDCJ requirements to teach Pre-Service courses.
3. Provide In-Service program course content and curriculum to ACC for accreditation purposes (SACSCOC and THECB).
4. Assist with certifying and verifying reports containing information such as: class rosters and class roll/attendance scores needed in order to graduate from the Pre-Service Correctional Officer Certification Program.
5. Use the existing date/time schedule to allow ACC to enroll Pre-Service students.
6. Provide range facilities to support weapons training, to be scheduled through the Region III Training Academy.
7. Provide consumable materials to support the program (pencils, Scantron forms, copy paper, etc.).
8. Upon request, provide electronic devices and equipment associated with teaching.
9. Upon request, provide information for marketing to ACC for creation of marketing brochures.
10. Provide a list of employees requesting to be registered for appropriate courses according to the timeline agreed upon by both Parties.
11. Assist with certifying and verifying reports containing information such as: class rosters and class roll/attendance for employees of each training session as well as any test scores needed in order to receive course credit.

V. Training Curriculum for Pre-Service Training Academy

Current In-Processing, Academy Experience, Unit Experience, and Out-Progressing will be taught using the following Texas Higher Education Coordinating Board (THECB) approved courses:

Training	Hours	ACC CE	ACC Name
Pre-Service	264	CJCR 1011 CJCR 1012	Basic Certification for Correctional Officers I / II

Upon completion and request, students may receive a Correctional Officer Occupational Skills Award (OSA) from ACC.

VI. Non-Discrimination and Equal Opportunity

TDCJ and Alvin Community College agree they shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant, or applicant for employment or applicant due to sex, race, color, religion, national origin (including limited English language proficiency), age, physical disability, mental disability, political affiliation or belief, veteran status, or on the basis of any other classification protected under state or federal law.

VII. Accessibility

Services will be available in a physically accessible location, taking into account, as appropriate, distance from public transportation and availability of parking.

VIII. Termination Clause

A. Termination for Cause

At any time either party determines that the MOU is not being fully complied with, the following process will prevail.

1. Written notice of non-compliance will be provided to the party that appears to be out of compliance, a written response will then be provided to the complainant within 15 working days in an attempt to rectify the matter.
2. If a solution has not been reached, another written complaint will be submitted and 30 working days will be provided to rectify the situation.
3. If a compromise cannot be reached or a solution found, the result will be the dissolution of the MOU after 30 days.
4. In the event that a part of the MOU is not fully complied with, the rest of the MOU will remain in effect until such time as one or both parties determine that there is no available solution to the issue. At this time, the MOU can be broken with written notice of intent to withdraw from the agreement and after 60 days have passed.

B. Termination for Convenience

If either party decides to withdraw from the MOU for convenience, the withdrawing party must provide 60 days' notice. The MOU will terminate after 60 days unless otherwise agreed upon by the parties.

IX. Agreement

Once the document is signed by persons who have been empowered by their respective employers to make such decisions, this MOU will remain in effect for a period of no less than 10 years, until such time as either party terminates the agreement in accordance with section VIII of this MOU.

Dr. Robert Exley, President
Alvin Community College
281-756-3598
rexley@alvincollege.edu

Date

Ron Steffa, Chief Financial Officer
Texas Department of Criminal Justice
936-437-2107
Ron.Steffa@tdcj.texas.gov

Date


17. **Consider Approval of Interlocal Agreement (TACCBO)**



Robert J. Exley, PhD
President

Your College  **Right Now**

MEMORANDUM NO: 003-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD 
DATE: January 5, 2024
SUBJECT: Interlocal Agreement (TACCBO)

Alvin Community College is a member group of Texas Community College Business Officers-TACCBO (specifically CFO, Fiscal Affairs and Purchasing) where members join forces to ensure appropriate and legal operations are met at each of the colleges.

The Purchasing element of the group has developed an Interlocal Agreement between the participating members to allow for the utilization of any all agreements made by those members. Chapter 791 of the Texas Government Code (hereinafter "Interlocal Cooperating Act") provides for and sets forth the terms and conditions upon which ACC may purchase various goods and services.

Purchasing requests and I recommend that the Board of Regents authorize the President to enter into an approved Interlocal Agreement with participating members of the Texas Community College business officers.

RJE:tg

18. **Audited Fund Balance Available to Transfer to Institutional Reserve**




Robert J. Exley, PhD
President

Your College  **Right Now**

MEMORANDUM NO: 020-2024

TO: Board of Regents

FROM: Robert J. Exley, PhD 

DATE: January 4, 2024

SUBJECT: Consider Approval of Audited Unrestricted Fund Balance Available to be Transferred to the Institutional Reserve for Fiscal Year Ending 8/31/2023

Each budget year to College continues to build its reserves. The goal is to have a minimum of five (5) months of operating funds or 42% of the annual budget in reserve. The College has made significant progress toward this goal this year. It is very important that we remain good stewards of public resources and as such contingency planning remains essential.

To this end, the College has \$3,160,740.87 available to transfer from the Unrestricted Fund Balance to the Institutional Reserve. These funds are due largely from lapsed salaries and will result in 49.5% of the FY 24 annual budget be set aside in reserve.

It is recommended that the Board authorize the College to make the transfer of the Unrestricted Fund Balance of \$3,160,740.87 for the fiscal year ending August 31, 2023 to the Institutional Reserve.

RJE:tg

**Alvin Community College
Institutional Reserve**

Balance as of 08/31/22	\$ 19,129,257.10
Interest Earned on Institutional Reserve for FY22-23	467,960.41
Proposed Transfer 1/11/24 BOR Meeting	3,160,740.87
Balance as of 08/31/23	\$ 22,757,958.38

FY 23-24 Annual Budget **\$ 45,972,155.00**

Institutional Reserve as a Percentage of Budget **49.50%**

19. **Financial Report Ending August 31, 2023 - AUDITED**

MEMORANDUM NO: 019-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 3, 2024
SUBJECT: Financial Report Ending August 31, 2023 - Audited

Mr. Karl Stager will provide the monthly financial report for the board.

The monthly report will provide an update of our revenues and expenses year-to-date compared to our budget projections for the 2022-2023 fiscal year. Table 1 provides an overview.

Table 1.

<i>Revenues</i>	<i>M&O Budget</i>	<i>M&O Actual</i>	<i>% of Budget</i>	<i>Remaining Budget</i>
<i>Total Operating Revenues</i>	6,758,719	6,583,691	97.41%	(175,028)
<i>Total Non-Operating Revenues</i>	33,312,330	34,295,409	102.95%	983,079
<i>Total Revenues</i>	40,071,049	40,879,100	102.02%	808,051

<i>Expenses</i>	<i>M&O Budget</i>	<i>M&O Actual</i>	<i>% of Budget</i>	<i>Remaining Budget</i>
<i>Total Operating Expenses</i>	40,071,049	35,421,428	88.40%	4,824,224

This represents unaudited twelve months of the fiscal year, with revenues on track and expenses consistent with projections.

RJE:tg

Alvin Community College
Consolidated Statements of Net Assets

	August 31, 2023	August 31, 2022	Variance	Explanations/Descriptions
Current Assets				
Cash and cash equivalents	5,700,553	3,995,493	1,705,060	
Short-term investments	22,905,588	21,783,857	1,121,731	
Accounts receivable, net	3,322,563	2,897,840	424,723	Installment Plans outstanding, billing outstanding to sponsors and third parties, grant billings, and CE billings
Prepays	1,093,684	998,943	94,741	Travel advances and prepaid expenses
Inventories	162,496	159,708	2,788	
Total Current Assets	33,184,884	29,835,841	3,349,043	
Noncurrent assets				
Long-term investments	1,000,000	1,000,000	-	
Capital assets, net	47,029,435	47,360,309	(330,874)	
Total Assets	81,214,319	78,196,150	3,018,169	
Deferred Outflows of Resources				
Deferred outflows - pensions	4,209,410	2,742,173	1,467,237	TRS pension
Deferred outflows - OPEB	7,377,344	9,508,808	(2,131,464)	OPEB
Total Deferred Outflows of Resources	11,586,754	12,250,981	(664,227)	
Liabilities				
Accounts payable & accrued liabilities	732,019	1,283,937	(551,918)	
Net pension liability	10,460,057	4,646,479	5,813,578	
Net OPEB liability	22,655,135	30,508,483	(7,853,348)	
Funds held for others	53,029	48,733	4,296	Agency funds - groups, clubs, etc on campus
Deferred revenues	4,618,204	3,884,514	733,690	Grants paid in advance and fall registrations
Compensated absences	536,436	506,807	29,629	
Bonds payable, net of premiums	3,120,000	4,665,000	(1,545,000)	Annual payment
Tax note payable, net of premiums	20,871,072	21,827,810	(956,738)	Annual payment
Total Liabilities	63,045,952	67,371,763	(4,325,811)	
Deferred Inflows of Resources				
Deferred inflows - pensions	1,058,524	5,135,508	(4,076,984)	TRS pension
Deferred inflow - OPEB	8,005,543	4,146,301	3,859,242	OPEB
Deferred inflow - gain on refunding bonds	96,601	144,902	(48,301)	
Total Deferred Inflows of Resources	9,160,668	9,426,711	(266,043)	
Net Assets				
Fund Balance - Equity	20,594,453	13,648,657	6,945,796	
Total Net Assets	20,594,453	13,648,657	6,945,796	

Alvin Community College
Consolidated Statements of Revenue and Expense
August 31, 2023 and August 31, 2022

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget
Revenues										
Operating revenues										
Tuition and fees	1,839,753	6,479,767	6,688,719	(208,952)	96.88%	1,802,061	6,860,774	6,688,719	172,055	102.57%
Federal grants and contracts	6,734,789	-	-	-	0.00%	11,430,976	-	245,993	(245,993)	0.00%
State grants	699,829	-	-	-	0.00%	780,645	-	-	-	0.00%
Local grants	224,867	-	-	-	0.00%	240,712	-	-	-	0.00%
Auxiliary enterprises	2,456,050	-	-	-	0.00%	2,131,637	-	-	-	0.00%
Other operating revenues	234,514	103,924	70,000	33,924	148.46%	305,533	86,180	75,000	11,180	114.91%
Total operating revenues	12,189,802	6,583,691	6,758,719	(175,028)	97.41%	16,691,584	6,946,954	7,009,712	(62,758)	99.10%
Expenses										
Operating expenses										
Administrative	-	8,112,238	8,962,837	850,599	90.51%	-	6,999,796	7,869,087	869,291	88.95%
Institutional	-	5,984,638	7,872,150	1,887,512	76.02%	-	3,554,037	7,588,392	4,034,355	46.84%
Designated for Institutional Reserve	-	-	-	-	0.00%	-	-	-	-	0.00%
Technical Instruction	-	5,909,396	6,545,639	636,243	90.28%	-	5,406,671	6,329,305	922,634	85.42%
Academic Instruction	-	7,956,202	8,363,715	407,513	95.13%	-	7,583,237	8,296,763	713,526	91.40%
Student Services	-	4,111,425	4,726,992	615,567	86.98%	-	4,241,853	5,043,330	801,477	84.11%
Physical Plant	-	3,347,530	3,599,291	251,761	93.01%	-	3,255,115	3,101,962	46,847	98.58%
Unbudgeted Unrestricted (Fund 12)	1,245,361	-	-	-	0.00%	972,057	-	-	-	0.00%
Continuing Education	686,717	-	-	-	0.00%	811,330	-	-	-	0.00%
Auxiliary Enterprises	2,627,659	-	-	-	0.00%	2,582,062	-	-	-	0.00%
Local Grants	6,016	-	-	-	0.00%	27,787	-	-	-	0.00%
TPEG	238,303	-	-	-	0.00%	239,963	-	-	-	0.00%
Institutional Scholarships	171,980	-	-	-	0.00%	-	-	-	-	0.00%
State Grants	699,829	-	-	-	0.00%	780,645	-	-	-	0.00%
Federal Grants	6,734,789	-	-	-	0.00%	11,437,998	-	-	-	0.00%
Donor Scholarships	300,951	-	-	-	0.00%	299,184	-	-	-	0.00%
Unexpended Plant Fund	615,700	-	-	-	0.00%	1,022,320	-	-	-	0.00%
Depreciation	330,874	-	-	-	0.00%	(1,616,232)	-	-	-	0.00%
Debt Retirement	36,529	-	-	-	0.00%	136,216	-	-	-	0.00%
Gain on Sale of Property	-	-	-	-	0.00%	-	-	-	-	0.00%
Tax maintenance Note	(807,870)	-	-	-	0.00%	3,074,858	-	-	-	0.00%
Total operating expenses	12,886,838	35,421,428	40,070,624	4,649,196	88.40%	19,768,168	31,040,709	38,428,839	7,388,130	80.77%
Operating Gain/(Loss)	(697,036)	(28,837,737)	(33,311,905)	(4,824,224)		(3,076,583)	(24,093,755)	(31,419,127)	(7,450,888)	
Nonoperating revenues										
State appropriations*	-	7,587,621	7,587,622	(1)	100.00%	-	7,772,636	7,587,622	185,014	102.44%
Property tax revenue - Current	1,601,400	25,191,700	25,599,283	(407,583)	98.41%	1,614,231	23,334,920	23,612,061	(277,141)	98.83%
Property tax revenue - Asset Reserve	-	-	-	-	0.00%	-	144,444	144,444	-	0.00%
Property tax revenue - Delinquent	10,473	184,266	184,266	-	0.00%	21,050	250,719	250,719	-	0.00%
Property tax revenue - Interest & Penalties	13,626	147,411	147,411	-	0.00%	9,825	127,926	127,926	-	0.00%
Investment income	51,790	1,154,792	125,000	1,029,792	933.83%	7,587	170,928	75,000	95,928	227.90%
Other non-operating revenues	507,872	29,619	-	29,619	0.00%	726,937	105,490	-	105,490	0.00%
Total nonoperating revenues	2,185,160	34,295,409	33,311,905	983,504	102.95%	2,379,630	31,907,063	31,419,127	487,936	101.55%
Provided by the State										
Revenue for Insurance and Retirement	-	4,762,062	-	4,762,062	0.00%	-	3,978,983	-	3,978,983	0.00%
State Insurance Match	-	(3,294,771)	-	(3,294,771)	0.00%	-	(1,010,354)	-	(1,010,354)	0.00%
State Retirement Match	-	(771,493)	-	(771,493)	0.00%	-	(730,872)	-	(730,872)	0.00%
State Retiree Insurance	-	(695,798)	-	(695,798)	0.00%	-	(2,237,757)	-	(2,237,757)	0.00%
Increase/(decrease) in net assets	1,488,125	5,457,671	-	(3,840,720)		(696,953)	7,813,308	-	(6,962,952)	

* State Approp portion generated by CE =

195,761

200,534

* Institutional Reserve

19,125,033

15,073,818

Alvin Community College
Continuing Education Statement of Revenue and Expense
August 31, 2023

	Year-To-Date					
	Actual Revenue	TPEG	Exemptions	Net Revenue	Actual Expense	Net Margin
Administration	195,761	1,292	(21,527)	175,525	316,550	(141,025)
Motorcycle	-	-	-	-	(1,153)	1,153
Real Estate	307	-	-	307	95	213
Dental Assistant	57,670	(3,460)	-	54,210	56,402	(2,192)
Phlebotomy	16,255	(975)	-	15,280	8,791	6,489
Health and Medical	2,405	(144)	-	2,261	588	1,673
Certified Nursing / Medication Aide	40,680	(2,441)	-	38,239	15,921	22,318
Welding	1,128	(68)	-	1,060	2,793	(1,733)
Truck Driving	207,525	(11,867)	-	195,659	148,512	47,147
Biotech	10,969	(658)	-	10,311	1,411	8,900
Education to Go	3,864	-	-	3,864	-	3,864
Concealed Handguns	1,390	-	-	1,390	-	1,390
Occupational Health & Safety	4,233	-	-	4,233	1,535	2,698
Community Programs	3,365	-	-	3,365	1,941	1,424
Clinical Medical Assistant	38,295	(2,298)	-	35,997	17,676	18,321
Yoga	2,665	-	-	2,665	1,600	1,065
Machinist Program	12,721	(763)	-	11,958	16,310	(4,352)
TWC Pipefitter Program	-	-	-	-	-	-
STRIVE	104,584	(6,118)	-	98,466	90,424	8,042
TWC INEOS/TEAM	-	-	-	-	-	-
TWC Ascend	-	-	-	-	6,262	(6,262)
Options Program	9,300	-	-	9,300	1,060	8,240
Industrial Maintenance	-	-	-	-	-	-
TWC Building Construction Trades	-	-	-	-	-	-
Total	713,117	(27,500)	(21,527)	664,090	686,717	(22,626)

*2.58% of the state appropriation for FY22/23 is attributed to CE hours. This funding is used to offset administrative costs.

Alvin Community College
Auxiliary Profit(Loss) Statement Year-To-Date Through August 31, 2023 and August 31, 2022

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total	Prior Year-To-Date
Revenue								
Sales & services	234,698		1,610,363	5,068	351,587	17,202	2,218,918	1,902,678
Student Fees		237,132					237,132	228,959
	234,698	237,132	1,610,363	5,068	351,587	17,202	2,436,050	2,131,637
Expenses								
Purchases & Returns			1,105,005				1,105,005	1,089,592
Salaries	69,255	130,381	219,115		266,348	47,605	732,705	698,501
Staff Benefits	21,425	23,452	30,278		95,121	2,733	193,008	185,115
Supplies & Other Operating Expenses	186,895	166,354	35,383	4,998	30,324	11,201	435,155	477,862
Equipment	108,095	13,752	23,553				145,400	117,206
Building Repairs							-	-
Bank Charges			11,360		3,560	67	14,987	11,986
Contingency							-	-
Scholarships		1,400					1,400	1,800
	385,670	335,339	1,444,693	4,998	395,352	61,606	2,627,659	2,582,062
Excess revenue over expenses	(158,972)	(98,207)	165,678	70	(43,765)	(44,604)	(171,609)	(450,424)
Assets:								
Cash & Petty Cash			2,513				2,513	2,513
Accounts Receivable			125,355				125,355	-
Interfund Receivables	686	313,393	653,657	2,887	(76,778)	4,184	898,278	1,176,469
Prepaid Expenses							-	-
Inventory			162,496				162,496	159,208
Total Assets	686	313,393	944,021	2,887	(76,778)	4,184	1,188,593	1,338,689
Liabilities:								
Accounts Payable/Gift Certificates	8,092	1,642	52,805		5,393	102	68,035	65,352
Deferred Revenue	109,630	85,935				1,159	196,725	177,895
Deposits							-	-
Total Liabilities	117,722	87,578	52,805	-	5,393	1,261	264,760	243,247
Restricted Fund Balance (includes inventories)			162,496				162,496	159,708
Unrestricted Fund Balance	(117,036)	226,015	728,720	2,887	(82,171)	2,922	761,337	935,234
Total Liabilities & Fund Balance	686	313,593	944,021	2,887	(76,778)	4,184	1,188,593	1,338,689

Alvin Community College
Auxiliary Profit/(Loss) Statement - Year-To Date Through August 31, 2022

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total
Revenue							
Sales & services	230,399		1,341,096	4,403	318,961	7,820	1,902,678
Student Fees		228,959					228,959
	230,399	228,959	1,341,096	4,403	318,961	7,820	2,131,637
Expenses							
Purchases & Returns			1,089,295	296			1,089,592
Salaries	103,105	99,205	195,322		275,545	25,324	698,501
Staff Benefits	31,666	20,411	44,520		87,763	756	185,115
Supplies & Other Operating Expenses	234,723	175,962	35,597	4,578	26,739	262	477,862
Equipment	89,224		17,832			10,150	117,206
Building Repairs							
Bank Charges			7,842		4,107	38	11,986
Contingency							
Scholarships		1,800					1,800
	458,718	297,378	1,390,408	4,873	394,154	36,530	2,582,062
Excess revenue over expenses	(228,319)	(68,418)	(49,312)	(473)	(75,194)	(28,709)	(450,424)
Assets:							
Cash & Petty Cash			2,513				2,513
Accounts Receivable							
Interfund Receivables	130,457	413,910	613,453	2,817	(33,013)	48,845	1,176,469
Prepaid Expenses							
Inventory			159,708				159,708
Total Assets	130,457	413,910	775,673	2,817	(33,013)	48,845	1,338,689
Liabilities:							
Accounts Payable/Gift Certificates	8,092	1,642	50,127	-	5,393	98	65,352
Deferred Revenue	88,430	88,045				1,420	177,895
Deposits							
Total Liabilities	96,522	89,687	50,127	-	5,393	1,518	243,247
Restricted Fund Balance (includes inventories)			159,708				159,708
Unrestricted Fund Balance	33,936	324,224	565,838	2,817	(38,407)	47,327	935,734
Total Liabilities & Fund Balance	130,457	413,910	775,673	2,817	(33,013)	48,845	1,338,689

20. **Financial Report Ending November 30, 2023**

MEMORANDUM NO: 018-2024

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 2, 2024
SUBJECT: Financial Report Ending November 30, 2023

Mr. Karl Stager will provide the monthly financial report for the board.

The monthly report will provide an update of our revenues and expenses year-to-date compared to our budget projections for the 2023-2024 fiscal year. Table 1 provides an overview.

Table 1.

<i>Revenues</i>	<i>M&O Budget</i>	<i>M&O Actual</i>	<i>% of Budget</i>	<i>Remaining Budget</i>
<i>Total Operating Revenues</i>	7,056,349	4,901,146	69.46%	(2,155,203)
<i>Total Non-Operating Revenues</i>	38,915,806	5,856,540	15.05%	(33,059,266)
<i>Total Revenues</i>	45,972,155	10,757,686	23.40%	(35,214,469)

<i>Expenses</i>	<i>M&O Budget</i>	<i>M&O Actual</i>	<i>% of Budget</i>	<i>Remaining Budget</i>
<i>Total Operating Expenses</i>	45,972,155	9,896,675	21.53%	36,075,480

This represents three months of the fiscal year, with operating revenues on track and expenses consistent with projections.

RJE:tg

TO: Board of Regents
FROM: Elizabeth (Beth) Nelson
DATE: December 8, 2023
SUBJECT: Investment Transactions Report

Investment Position:

As of November 30, 2023, Alvin Community College has \$ 18,949,141 invested in 11 certificates of deposit purchased through First National Bank-Alvin, one certificate of deposit purchased through Texas Advantage Bank, one certificate of deposit purchased through the CDARS program using Texas Advantage Bank and one purchased from Amoco Federal Credit Union.

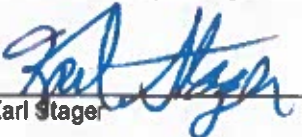
Summary:

Beginning market value	9/1/2023	\$ 22,749,141
a. Sale of CDs		(11,400,000)
b. Purchase of CDs		7,600,000
c. TexSTAR		969,745
Ending market value	11/30/2023	<u>\$ 19,918,886</u>
Fully accrued interest		\$ 180,965
Interest earned on Bond Note funds		\$ 13,156


Pooled Funds:

\$ 19,918,886	currently invested was taken from the following major fund groups:
\$ 18,949,141	General Fund 11
\$ 969,745	2018 Maintenance Tax Note 66

We certify that the investments made during this reporting period are in compliance with Alvin Community College's Investment Policy and the Texas Government Code.


 Karl Stager


 Elizabeth Nelson


 Laurel Joseph

Alvin Community College
 3110 Mustang Road
 Alvin, TX 77511
 (281) 756-3508
bnelson@alvincollege.edu

ALVIN COMMUNITY COLLEGE
Investment Schedule
September 1, 2023 - November 30, 2023

Alvin Community College's investments for the quarter ended November 30, 2023 are as follows. All securities were purchased according to the investment policy approved by the Board of Regents at the August 17, 2023 board meeting.

CD No.	Purchase Date	Due Date	Interest Rate	Term	Days Held	Principal	Interest Earned	Accrued Interest	Total
BEGINNING INVESTMENTS:									
1026798627	02/16/23	02/12/26	3.000%	1092	91	250,000			250,000 b
520890	02/21/23	02/21/26	1.700%	1096	91	250,000			250,000 a
1861710-12	05/15/23	05/15/26	4.350%	1096	91	249,141			249,141 c
200000697	03/03/23	09/05/23	5.188%	186	5	2,000,000			2,000,000
200000694	02/21/23	09/25/23	5.068%	216	25	1,800,000			1,800,000
200000701	04/04/23	10/03/23	4.683%	182	33	2,000,000			2,000,000
200000698	03/24/23	10/25/23	4.748%	215	55	1,800,000			1,800,000
200000715	06/06/23	11/03/23	5.400%	150	64	2,000,000			2,000,000
200000706	04/25/23	11/21/23	4.022%	210	82	1,800,000			1,800,000
200000721	07/11/23	12/04/23	5.367%	146	91	2,000,000			2,000,000
200000718	06/22/23	12/11/23	5.287%	172	91	1,800,000			1,800,000
200000723	08/03/23	01/04/24	5.457%	154	91	2,000,000			2,000,000
200000725	08/22/23	01/22/24	5.535%	153	91	1,800,000			1,800,000
200000689	01/26/23	01/25/24	4.842%	364	91	1,000,000			1,000,000
200000722	07/27/23	07/25/24	5.445%	364	91	1,000,000			1,000,000
200000691	02/06/23	02/05/26	4.199%	1095	91	1,000,000			1,000,000
Subtotal for CD Investments for Beginning of the Period						\$ 22,749,141	\$ -	\$ -	\$ 22,749,141
SALES:									
200000697	03/03/23	09/05/23	5.188%	186	5	2,000,000			2,000,000
200000694	02/21/23	09/25/23	5.068%	216	25	1,800,000			1,800,000
200000701	04/04/23	10/03/23	4.683%	182	33	2,000,000			2,000,000
200000698	03/24/23	10/25/23	4.748%	215	55	1,800,000			1,800,000
200000715	06/06/23	11/03/23	5.400%	150	64	2,000,000			2,000,000
200000706	04/25/23	11/21/23	4.022%	210	82	1,800,000			1,800,000
Total Sales						11,400,000	-	-	11,400,000
PURCHASES:									
200000737	09/05/23	02/05/24	3.375%	153	86	2,000,000			2,000,000
200000748	10/23/23	02/22/24	3.625%	122	38	1,800,000			1,800,000
200000749	10/23/23	03/05/24	3.625%	134	38	2,000,000			2,000,000
200000750	10/25/23	03/25/24	3.625%	152	36	1,800,000			1,800,000
Total Purchases						7,600,000	-	-	7,600,000
ENDING INVESTMENTS:									
1026798627	02/16/23	02/12/26	3.000%	1092	91	250,000		1,870	251,870 b
520890	02/21/23	02/21/26	1.700%	1096	91	250,000		1,060	251,060 a
1861710-12	05/15/23	05/15/26	4.350%	1096	91	249,141		2,702	251,843 c
200000721	07/11/23	12/04/23	5.367%	146	91	2,000,000		26,761	2,026,761
200000718	06/22/23	12/11/23	5.287%	172	91	1,800,000		23,726	1,823,726
200000723	08/03/23	01/04/24	5.457%	154	91	2,000,000		27,210	2,027,210
200000725	08/22/23	01/22/24	5.535%	153	91	1,800,000		24,839	1,824,839
200000689	01/26/23	01/25/24	4.842%	364	91	1,000,000		12,072	1,012,072
200000737	09/05/23	02/05/24	3.375%	153	86	2,000,000		15,904	2,015,904
200000748	10/23/23	02/22/24	3.625%	122	38	1,800,000		6,793	1,806,793
200000749	10/23/23	03/05/24	3.625%	134	38	2,000,000		7,548	2,007,548
200000750	10/25/23	03/25/24	3.625%	152	36	1,800,000		6,436	1,806,436
200000722	07/27/23	07/25/24	5.445%	364	91	1,000,000		13,575	1,013,575
200000691	02/06/23	02/05/26	4.199%	1095	91	1,000,000		10,469	1,010,469
Total for End of Period for CD Investments						\$ 18,949,141	\$ -	\$ 180,965	\$ 19,130,106
INVESTMENT POOL									
TexSTAR						\$ 956,588	\$ 13,156	\$ -	\$ 969,745

a Texas Advantage Bank
b Texas Advantage CDARS (First National Bank of Michigan and Mutual of Omaha Bank)
c Amoco Federal Credit Union

ALVIN COMMUNITY COLLEGE FOUNDATION
Investment Schedule
September 1, 2023 - November 30, 2023

Below is a list of Alvin Community College Foundation's investments for the quarter ended November 30, 2023
All securities have been purchased according to the investment policy approved by the ACC Foundation
Board of Directors at the March 21, 2023 board meeting.

BEGINNING INVESTMENTS	\$	4,378,046
Deposits		-
Sales Proceeds/Redemptions		-
Dividends		20,678
Interest		345
Capital Gains		-
Fees		(9,611)
Withdrawals		
Change in value of priced securities		<u>35,974</u>
ENDING INVESTMENTS AS OF 11/30/23	\$	<u>4,425,432</u>

Alvin Community College
Consolidated Statements of Net Assets

	November 30, 2023	November 30, 2022	Variance	Explanations/Descriptions
Current Assets				
Cash and cash equivalents	6,632,505	6,367,551	264,954	
Short-term investments	18,918,886	15,102,850	3,816,036	
Accounts receivable, net	2,797,346	2,850,307	(52,961)	Installment Plans outstanding, billing outstanding to sponsors and third parties, grant billings, and CE billings
Prepays	515,514	6,436	509,078	Travel advances and prepaid expenses
Inventories	156,950	151,718	5,232	
Total Current Assets	29,021,201	24,478,862	4,542,339	
Noncurrent assets				
Long-term investments	1,000,000	1,000,000	-	
Capital assets, net	47,256,404	47,360,309	(103,905)	
Total Assets	77,277,605	72,839,171	4,438,434	
Deferred Outflows of Resources				
Deferred outflows - pensions	3,175,990	2,742,173	433,817	TRS pension
Deferred outflows - OPEB	7,089,514	9,508,808	(2,419,294)	OPEB
Total Deferred Outflows of Resources	10,265,504	12,250,981	(1,985,477)	
Liabilities				
Accounts payable & accrued liabilities	208,596	245,871	(37,275)	
Net pension liability	10,460,057	4,646,479	5,813,578	
Net OPEB liability	22,655,135	30,508,483	(7,853,348)	
Funds held for others	47,854	53,489	(5,635)	Agency funds - groups, clubs, etc on campus
Deferred revenues	-	202,211	(202,211)	Grants paid in advance and fall registrations
Compensated absences	536,436	506,807	29,629	
Bonds payable, net of premiums	3,120,000	4,665,000	(1,545,000)	Annual payment
Tax note payable, net of premiums	18,820,000	19,640,000	(820,000)	Annual payment
Total Liabilities	55,848,078	60,468,340	(4,620,262)	
Deferred Inflows of Resources				
Deferred inflows - pensions	1,773,321	1,987,835	(214,514)	TRS pension
Deferred inflow - OPEB	5,969,497	7,293,974	(1,324,477)	OPEB
Deferred inflow - premium on tax note	2,147,673	2,332,712	(185,039)	
Total Deferred Inflows of Resources	9,890,491	11,614,521	(1,724,030)	
Net Assets				
Fund Balance - Equity	21,804,540	13,007,291	8,797,249	
Total Net Assets	21,804,540	13,007,291	8,797,249	

Alvin Community College
Consolidated Statements of Revenue and Expense
November 30, 2023 and November 30, 2022

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget
Revenues										
Operating revenues										
Tuition and fees	1,040,207	4,878,150	6,986,349	(2,108,199)	69.82%	882,885	4,243,180	6,688,719	(2,445,539)	63.44%
Federal grants and contracts	3,000,882	-	-	-	0.00%	2,745,624	-	-	-	0.00%
State grants	377,270	-	-	-	0.00%	179,045	-	-	-	0.00%
Local grants	162,196	-	-	-	0.00%	137,717	-	-	-	0.00%
Auxiliary enterprises	751,323	-	-	-	0.00%	681,954	-	-	-	0.00%
Other operating revenues	49,561	22,996	70,000	(47,004)	32.85%	119,195	12,393	70,000	(57,607)	17.79%
Total operating revenues	5,381,439	4,901,146	7,056,349	(2,155,203)	69.46%	4,746,420	4,255,573	6,758,719	(2,503,146)	62.96%
Expenses										
Operating expenses										
Administrative	-	2,611,207	10,571,449	7,940,242	24.89%	-	2,416,265	8,960,337	6,524,072	27.19%
Institutional	-	1,647,194	9,791,197	8,144,003	16.82%	-	1,538,114	7,911,150	6,353,036	19.70%
Technical Instruction	-	1,628,803	7,017,393	5,388,788	23.21%	-	1,536,209	6,546,064	5,009,853	23.47%
Academic Instruction	-	2,110,952	8,990,048	6,879,096	23.48%	-	1,913,330	8,362,715	6,449,385	22.88%
Student Services	-	1,162,031	4,885,081	3,723,050	23.79%	-	1,055,452	4,725,992	3,670,540	22.33%
Physical Plant	-	716,486	4,716,787	4,000,301	15.19%	-	561,264	3,564,791	3,003,527	15.74%
Unbudgeted Unrestricted (Fund 12)	610,620	-	-	-	0.00%	452,664	-	-	-	0.00%
Continuing Education	189,294	-	-	-	0.00%	157,051	-	-	-	0.00%
Auxiliary Enterprises	822,615	-	-	-	0.00%	735,279	-	-	-	0.00%
Local Grants	278	-	-	-	0.00%	5,000	-	-	-	0.00%
TPEG	86,029	-	-	-	0.00%	95,655	-	-	-	0.00%
Institutional Scholarships	73,603	-	-	-	0.00%	64,457	-	-	-	0.00%
State Grants	299,245	-	-	-	0.00%	179,045	-	-	-	0.00%
Federal Grants	3,160,427	-	-	-	0.00%	2,745,624	-	-	-	0.00%
Donor Scholarships	142,871	-	-	-	0.00%	142,196	-	-	-	0.00%
Unexpended Plant Fund	134,324	-	-	-	0.00%	148,802	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%	-	-	-	-	0.00%
Debt Retirement	1,705	-	-	-	0.00%	1,500	-	-	-	0.00%
Gain on Sale of Property	-	-	-	-	0.00%	-	-	-	-	0.00%
Tax maintenance Note	(132,605)	-	-	-	0.00%	(187,488)	-	-	-	0.00%
Total operating expenses	5,387,851	9,896,675	45,972,155	36,075,480	21.53%	4,539,785	9,060,634	40,071,049	31,010,415	22.61%
Operating Gain/(Loss)	(66,412)	(4,995,529)	(38,915,806)	(38,230,683)		206,635	(4,805,062)	(33,312,330)	(33,513,561)	
Nonoperating revenues										
State appropriations*	-	4,763,027	9,326,054	(4,763,027)	50.00%	-	2,541,853	7,587,622	(5,045,769)	33.50%
Property tax revenue - Current	27,842	897,065	28,889,752	(27,992,687)	3.11%	73,627	1,155,702	25,599,708	(24,444,006)	4.51%
Property tax revenue - Delinquent	23,794	30,207	-	30,207	0.00%	2,471	34,359	-	34,359	0.00%
Property tax revenue - Interest & Penalties	1,573	19,015	-	19,015	0.00%	1,000	12,918	-	12,918	0.00%
Investment income	13,212	145,693	500,000	(354,307)	29.14%	8,365	54,810	125,000	(70,190)	43.85%
Other non-operating revenues	62,275	1,533	-	1,533	0.00%	71,906	-	-	-	0.00%
Total nonoperating revenues	128,696	5,856,540	38,915,806	(33,059,266)	15.05%	157,169	3,799,642	33,312,330	(29,512,688)	11.41%
Provided by the State										
Revenue for Insurance and Retirement	-	367,362	-	367,362	0.00%	-	813,037	-	813,037	0.00%
State Insurance Match	-	(99,690)	-	(99,690)	0.00%	-	(186,085)	-	(186,085)	0.00%
State Retirement Match	-	(210,624)	-	(210,624)	0.00%	-	(430,983)	-	(430,983)	0.00%
State Retiree Insurance	-	(57,048)	-	(57,048)	0.00%	-	(195,969)	-	(195,969)	0.00%
Increase/(decrease) in net assets	122,886	861,011	-	(71,289,949)		364,004	(1,005,420)	-	(63,026,249)	

* State Approp portion generated by CE = 122,886

65,580

* Institutional Reserve 19,125,033

15,073,818

Alvin Community College
Consolidated Statements of Revenue and Expense
November 30, 2023 and November 30, 2022

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	M&O Budget	Remaining Budget	% of Budget	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget
Revenues										
Operating revenues										
Total operating revenues	5,381,439	4,901,146	7,056,349	(2,155,203)	69.46%	4,746,420	4,255,573	6,758,719	(2,503,146)	62.96%
Nonoperating revenues										
Total nonoperating revenues	128,696	3,856,540	38,915,806	(33,059,266)	15.05%	157,369	3,799,642	33,312,330	(29,512,661)	11.41%
Less Expenses										
Operating expenses										
Total operating expenses	(5,387,851)	(9,896,675)	(45,972,155)	(36,075,480)	21.53%	(4,539,785)	(9,060,634)	(40,071,049)	(31,010,415)	22.61%
Increase/(decrease) in net assets	122,285	861,011	-	(71,289,949)		364,004	(1,005,420)	-	(63,026,249)	

- State Approp portion generated by CE = 122,886 65,580
- Institutional Reserve 19,125,033 15,073,818

Alvin Community College
Continuing Education Statement of Revenue and Expense
November 30, 2023

	Year-To-Date					Net Margin
	Actual Revenue	TPEG	Exemptions	Net Revenue	Actual Expense	
Administration	122,886	640	(10,666)	112,861	82,730	30,130
Dental Assistant	1,543	(93)		1,450		1,450
Phlebotomy	-	-		-	319	(319)
Health and Medical	-	-		-		-
Certified Nursing / Medication Aide	25,372	(1,522)		23,850	9,975	13,875
Patient Care	767	(46)		721	-	721
Biotech	8,582	(515)		8,067	2,705	5,362
Truck Driving	69,622	(4,044)		65,578	42,449	23,129
Education to Go	304	-		304	-	304
Occupational Health & Safety	1,586	-		1,586	360	1,226
Community Programs	820	-		820	589	231
Clinical Medical Assistant	13,708	(822)		12,886	4,854	8,032
Yoga	-	-		-		-
Machinist Program	6,075	(365)		5,711	9,645	(3,934)
TWC Pipefitter Program	-	-		-		-
STRIVE	80,395	(4,824)		75,571	29,852	45,719
Corporate College	2,963	(57)		2,906	270	2,636
Welding	-	-		-	-	-
Industrial Maintenance	-	-		-		-
Testing	-	-		-	5,546	(5,546)
Total	334,622	(11,647)	(10,666)	312,309	189,294	123,015

*2.58% of the state appropriation for FY22/23 is attributed to CE hours. This funding is used to offset administrative costs.

Alvin Community College
Auxiliary Profit/(Loss) Statement Year-To-Date Through November 30, 2023 and November 30, 2022

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total	Prior Year-To-Date
Revenue								
Sales & services	163,294		346,553	392	105,773	5,465	621,476	551,178
Student Fees		129,647					129,647	130,776
	163,294	129,647	346,553	392	105,773	5,465	751,323	681,954
Expenses								
Purchases & Returns			455,720				455,720	343,513
Salaries	14,371	13,744	59,310		72,835	19,101	179,561	195,480
Staff Benefits	4,376	2,923	14,516		25,143	1,028	47,986	49,218
Supplies & Other Operating Expenses	46,699	19,949	4,886		7,930	793	80,258	127,794
Equipment	51,017						51,017	15,220
Building Repairs							-	-
Bank Charges			5,060		2,993	21	8,074	4,054
Contingency							-	-
Scholarships							-	-
	116,463	36,616	539,692	-	108,902	20,943	822,615	735,279
Excess revenue over expenses	46,831	93,031	(193,139)	392	(3,139)	(15,478)	(71,292)	(63,325)
Assets:								
Cash & Petty Cash			2,513				2,513	2,513
Accounts Receivable			75,185				75,185	19,592
Interfund Receivables	(65,991)	320,632	510,299	3,479	(80,393)	(12,470)	675,355	929,333
Prepaid Expenses							-	-
Inventory			156,950				156,950	151,718
Total Assets	(65,991)	320,632	745,147	3,479	(80,393)	(12,470)	910,403	1,183,177
Liabilities:								
Accounts Payable/Gift Certificates	4,214	1,585	47,069		4,908	86	57,862	51,738
Deferred Revenue							-	9,256
Deposits							-	-
Total Liabilities	4,214	1,585	47,069	-	4,908	86	57,862	60,994
Restricted Fund Balance (includes inventories)			156,950				156,950	151,718
Unrestricted Fund Balance	(70,206)	319,047	541,128	3,479	(85,301)	(12,556)	693,591	890,465
Total Liabilities & Fund Balance	(65,991)	320,632	745,147	3,479	(80,393)	(12,470)	910,403	1,183,177

Alvin Community College
Auxiliary Profit/(Loss) Statement - Year-To Date Through November 30, 2022

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total
Revenue							
Sales & services	129,067		320,276	1,292	94,993	5,550	551,178
Student Fees		130,776					130,776
	129,067	130,776	320,276	1,292	94,993	5,550	681,954
Expenses							
Purchases & Returns			343,513				343,513
Salaries	23,027	37,738	53,445		67,233	12,037	195,480
Staff Benefits	7,423	6,484	11,603		23,038	669	49,218
Supplies & Other Operating Expenses	64,756	49,673	5,269	113	6,861	1,121	127,794
Equipment			15,220				15,220
Building Repairs							-
Bank Charges			3,572		470	12	4,054
Contingency							-
Scholarships							-
	97,206	93,896	432,622	113	97,602	13,840	735,279
Excess revenue over expenses	31,861	36,888	(112,346)	1,179	(2,689)	(8,290)	(53,325)
Assets:							
Cash & Petty Cash			2,513				2,513
Accounts Receivable			19,592				19,592
Interfund Receivables	73,888	362,810	485,179	3,995	(35,622)	39,103	929,353
Prepaid Expenses							-
Inventory			151,718				151,718
Total Assets	73,888	362,810	659,002	3,995	(35,622)	39,103	1,103,177
Liabilities:							
Accounts Payable/Gift Certificates	8,092	1,642	36,545		5,393	67	51,738
Deferred Revenue			9,256				9,256
Deposits							-
Total Liabilities	8,092	1,642	45,801		5,393	67	60,994
Restricted Fund Balance (includes inventories)			151,718				151,718
Unrestricted Fund Balance	65,797	361,168	461,483	3,995	(41,015)	39,036	890,465
Total Liabilities & Fund Balance	73,888	362,810	659,002	3,995	(35,622)	39,103	1,103,177

21. **Adjournment**