

**BOARD OF REGENTS  
ALVIN COMMUNITY COLLEGE  
3110 Mustang Road  
Alvin, Texas 77511**

**OFFICIAL AGENDA OF REGULAR MEETING  
January 14, 2021 at 6:00 PM  
ALVIN COMMUNITY COLLEGE  
3110 MUSTANG ROAD  
ALVIN, TX 77511**

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1. <b><u>Call to Order</u></b>	
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**CERTIFICATION OF POSTING OF NOTICE TO THE  
REGULAR MEETING OF THE  
ALVIN COMMUNITY COLLEGE DISTRICT  
BOARD OF REGENTS  
JANUARY 14, 2021**

It is hereby certified that a notice of this meeting was posted on the 8<sup>th</sup> day of January 2021, in a place convenient to the public on the Alvin Community College campus as required by Section 551.002, *Texas Government Code*.

Signed this 8<sup>th</sup> day of January, 2021.

  
\_\_\_\_\_  
Dr. Christal M. Albrecht  
President

2. **Executive Session**
  - A. **Call to Order**
  - B. **Pledge**
  - C. **Invocation**
  - D. **Citizen Inquiries**
3. **Board Chairman Report/Comments**
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**ALVIN COMMUNITY COLLEGE  
REGULAR MEETING OF NOVEMBER 19, 2020  
OFFICIAL MINUTES**

The Board of Regents of Alvin Community College met in a regular session on the 19<sup>th</sup> 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	Virtual
Jim Crumm	Regent	
Kam Marvel	Regent	
Darren Shelton	Regent	
Jake Starkey	Regent	Virtual
Roger Stuksa	Regent	Virtual
Andy Tacquard	Regent	
Christal M. Albrecht	President, Alvin Community College	
Jade Borne	Alvin Community College	Virtual
Wendy Del Bello	Alvin Community College	
Karen Edwards	Alvin Community College	Virtual
Cindy Griffith	Alvin Community College	Virtual
Karl Stager	Alvin Community College	Virtual

Jonathan Brush  
Tammy Giffrow  
Kelly Klimpt  
Kyle Marasckin

Tammy Giffrow  
Virtual Attendees:  
Amos Byington  
Alan Phillips

Pam Shefman  
Debbie Kraft  
Cherlyn Crawford

**1. Call to Order**

The meeting was called to order by Chair Sanchez at 6:02 p.m.

**2. Certification of Posting of Notice**

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

**Executive Session**

- *Private consultation with its attorney, when seeking the advice of its attorney in accordance with Section 551.071; To deliberate the timeline of the Presidential selection process, as in accordance with Tex. Gov't Code Section 551.074.*

Executive Session ended at 6:40 p.m.

The meeting was called back into session by Chair Sanchez at 6:43 p.m.

- **Pledge**

- **Invocation**

Invocation by Mr. Marvel.

### **Citizen Inquiries**

There were no citizen inquiries.

### **Board Comments/Recognitions**

The Regents talked about the various community events they attended, thanked the frontline staff for keeping everyone safe, congratulated Vice Chair Droege on the birth of her new grandbaby and wished everyone a safe and healthy Thanksgiving holiday.

The ActionS Inc. organization supports elderly patients by providing them transportation, helping secure financial support, give assistance with medical providers, finding medical equipment and more. With the COVID-19 pandemic, the services provided by ActionS has been stretched thin. This Fall, ACC Associate Degree Nursing students began working with ActionS through their clinical instruction to help fill the demand and provide assistance to the senior citizens that the organization serves. Nursing instructor Justin Morgan coordinated the partnership with ACC students. ACC students helped schedule follow ups with providers for medication refills, identifying elevated blood pressures that needed to be evaluated by a provider, addressing home safety concerns, addressing nutritional concerns, obtaining proper medical supplies/equipment and more. ACC students also provided much needed emotional support and created relationships with the clients to ensure they knew someone cares about them in the midst of the pandemic. ActionS has helped provide the students with invaluable experience while also serving as an alternative clinical site. Recognized were the ActionS organization and the Associate Degree Nursing students.

During the COVID-19 pandemic and accommodating for the construction on campus and remote learning, the departments for Information Technology, Distance Education and instructor Brian Berger worked tirelessly to ensure everyone has what is needed to work remotely or at a different location on campus. In addition to their assigned tasks, these staff members have helped move computers from entire buildings to alternate sites so the college can operate seamlessly. Recognized were IT staff members Executive Director Kelly Klimpt, Steve Cabrera, Patty Sanchez, James O'Brien, Sam Villarreal, Maximo Mireles, Julie Kellagher, Ben Deadwyler, Fred Bellows, Daniel Abrego and Logan Griffith, Distance Ed Director Daniel Gonzalez and Coordinator Laura Pool and Instructor Brian Berger.

The Texas Public Purchasing Association (TXPPA) honored four purchasing professionals for their service to the organization throughout the difficult year of 2020. ACC purchasing director Alan Phillips was one of the honorees to receive the President's Award from the Association. As Chair of the Professional Development Committee Alan worked tirelessly to ensure that TxPPA members received quality training while also staying on top of the latest trends in the purchasing profession. Alan was described as "One of the hardest workers I have ever seen for TxPPA. He is always going the extra mile." Recognized was Mr. Alan Phillips.

### **Approval of Minutes**

Chair Sanchez said that if there were no corrections or additions to the minutes of the Regular Board meeting of October 22, 2020 and Special Board Meeting of November 9, 2020 she would entertain a motion to approve. A motion to approve the minutes was made by Dr. Crumm. Seconded by Mr. Tacquard. Motion passed unanimously.

### **Student Report**

Cherlyn Crawford, President of the Student Government Association presented the Student Report for November 2020.

On October 23rd the SGA Executive Board attended a training event that included valuable and useful information about correct parliamentary procedures, how to make our voices heard, and how to manage risks in leadership.

On November 13th the Executive Board held the first meeting with the general student body. During this meeting a variety of activities were discussed. All events are in the planning stages and details are still pending, including a drive-in movie experience, an ugly Christmas sweater competition, a student hobby showcase, Dolphin “Cribs”, what being a Dolphin means to me video montage, and cutest pet photos.

In addition to discussion of activities, updates were made to the SGA Constitution. These updates included, the addition of a Chief of Staff position, adjustment to the quorum definition from 2/3 to 50% plus 1, and the inclusion of new meeting schedule. General Body meetings will now be held on the second Friday of each month and Executive Board Meetings on the 1st and 3rd Fridays. These changes passed unanimously.

This report was for information only.

### **President’s Report**

Dr. Albrecht gave a summary that included the following:

Registration for the Spring 2021 semester is now open. Classes will begin on January 19. Classes for the second fall mini semester began Monday. Registration for the three-week holiday mini semester is now open and will be closed December 13. Classes begin December 14.

While we did not have our annual Fall Festival, we partnered with the Alvin Parks and Recreation Department to host the Trick or Treat Trail on Halloween night. Local businesses and organizations offered candy on the trail through the N and S Building parking lots.

The Mu Upsilon Chapter of Phi Theta Kappa hosted a virtual induction ceremony on October 7. The ceremony included new members for the Fall and Spring of 2020. More than 100 students were inducted to the honor society.

On November 6 we hosted a drive-thru fish fry for our employees outside of S Building. Employees received a free plate of food in celebration of our recent successful site visit with SACSCOC.

This year’s ACC Foundation Gala is being held virtually until January 15. Donors can support ACC scholarships and programs through online contributions. Visit the Foundation page on the college website to learn more.

Starting this month, we have placed Blessing Boxes at several locations on campus. Donors can drop off food items and toiletries at the boxes to support students in need. Our STRIVE students have also been hard at work collecting and distributing the donations.

On November 6 the Community Health Network performed free COVID-19 testing for our Nursing students so they can participate in their clinical assignments.

Our Culinary Arts students got their first look at the new facility in the Nolan Ryan Center on November 11. I was there to welcome them to their first class<sup>6</sup> in the new kitchen.

The Drama Department will host virtual performances of It's a Wonderful Life: A live radio play starting on December 5. Tickets are available online.

This report was for information only.

**President's Goal #4 - ACC Crisis Communication Plan**

Dr. Albrecht presented her President's Goal #4 which included the development of a Crisis Communication Administrative Procedure that will ensure consistent and thorough communications to the campus, community and stakeholders during a crisis situation on campus or in the community after taking direction from the ACC Emergency Management Team. This report was for information only.

**President's Goal # 7 ACC Budget Procedure Manual**

Dr. Albrecht presented her President's Goal #7 in which a Budget Procedure Manual has been created and the manual will serve as a resource for budget managers to use in the annual budget development process. This report was for information only.

**Consider Approval of Consultant for the Development of the 2022-2027 Strategic Plan**

The motion was made by Vice Chair Droege to approve the selection of CBT for the development of the 2022-2027 Strategic Plan at a negotiated rate of \$139,000.00. This price includes the Discovery Report, the Strategic Plan and the Implementation Plan. Payments will be made over two fiscal years. This approval includes the authorization for the President to execute a contract with CBT for the College. Seconded by Dr. Crumm.

Mr. Marvel made the motion to table the selection of CBT for the development of the 2022-2027 Strategic Plan at a negotiated rate of \$139,000.00. This price includes the Discovery Report, the Strategic Plan and the Implementation Plan. Payments will be made over two fiscal years. This approval includes the authorization for the President to execute a contract with CBT for the College. Seconded by Mr. Shelton.

After further discussion, Mr. Marvel asked if he could withdraw his motion. Legal Counsel Jonathan Brush stated that the motion and second could be withdrawn.

Mr. Marvel withdrew the motion to table the selection of CBT for the development of the 2022-2027 Strategic Plan at a negotiated rate of \$139,000.00. This price includes the Discovery Report, the Strategic Plan and the Implementation Plan. Payments will be made over two fiscal years. This approval includes the authorization for the President to execute a contract with CBT for the College. Mr. Shelton also withdrew his second of the motion.

The motion to amend the original motion to approve the selection of CBT for the development of the 2022-2027 Strategic Plan at a negotiated rate of \$139,000.00. This price includes the Discovery Report, the Strategic Plan and the Implementation Plan. Payments will be made over two fiscal years. This approval includes the authorization for the President to execute a contract with CBT for the College and to delay the implementation of the discovery plan to not later than May 2021 was made by Mr. Shelton. Seconded by Mr. Tacquard. Motion passed 7-2 with Chair Sanchez and Vice Chair Droege voting against.

**Annual Report on Board Member Trainings**

Dr. Albrecht gave the annual Board Member training report as required. This report was for information only.

**Consider Approval of Revision to Board Policy FLA (Local)**

The motion to approve the revisions to policy FLA (LOCAL) was made by Mr. Shelton. Seconded by Mr. Marvel. Motion passed unanimously.

**Annual College Data Report (2019-2020)**

Dr. Pam Shefman presented the annual College Data Report with information from the 2019-2020 academic year along with an added section on achievement gaps of various demographic groups. This report was for information only.

**Consider Approval of Presidential Profile and Advertising Plan**

The motion to approve the Presidential Profile and Advertising plan as presented was made by Mr. Marvel. Seconded by Dr. Crumm. Motion passed unanimously.

**Consider Approval of the 2020 Texas Reskilling Support Fund Grant**

The motion to approve the submittal of the 2020 Texas Reskilling Support Fund grant was made by Mr. Marvel. Seconded by Mr. Tacquard. Motion passed unanimously.

**Consider Approval of EAB Navigate Software as the Customer Relationship Management Software for QEP Implementation**

Vice Chair Droege made the motion to approve the five-year contract with EAB Navigate at the annual funding levels as described to satisfy all State and College purchasing requirements. Seconded by Dr. Crumm. Motion passed unanimously.

**Consider Approval of Personnel Action**

A motion was made by Dr. Hertenberger to approve the following replacement personnel: Dr. Jessica Ranero-Ramirez as the Director, College and Career Pathways; Ashley Gill as Clinical Coordinator, Diagnostic Cardio Vascular Sonography; Bridget Ruth as Clinical Coordinator, Health Information Management; Timothy Wutke as Math faculty and Ronald Smith as Sociology Faculty. Seconded by Mr. Marvel. Motion passed unanimously.

**AGCM Update**

Mr. Amos Byington and Mr. Matt Graves presented an update on the campus construction projects that included Building S air conditioning, campus drainage improvements, cooling tower renovations, electrical improvements, new boilers, gun range renovation, extension of the chill water system to Building N, flooring abatement in Building G, restroom renovations, new Culinary lab, new air distribution system in the Fitness Center gym, new air handler and control systems, parking lot resurfacing and the Welding lab electrical upgrades. This report was for information only.

**Consider Approval of Elevator Modernization – A and C Buildings**

The motion to approve a contract to Oracle Elevator for the elevator modernization project to the A and C Building for \$169,920.00 was made by Vice Chair Droege. Seconded by Mr. Stuksa. Motion passed unanimously.

**Consider Approval of H Building Roof Replacement and Roof Repair to Buildings G and N**

Dr. Crumm made the motion to approve a contract with Galt Construction for the G, H and N buildings roofing project for \$349,908.03. Seconded by Mr. Tacquard. Motion passed unanimously.

**Consider Approval of Audio-Visual Equipment for Building E and the Nolan Ryan Center**

The motion to approve the purchase of audio-visual equipment and installation services, including warranty, for the NRC and the E-Building in the amount of \$423,119.80 from AVI-SPL was made by Vice Chair Droege. Seconded by Dr. Crumm. There were questions regarding what items and services were included in the price and Mr. Byington from AGCM provided an explanation. Motion passed unanimously.

**Consider Approval of Parking Lot/Blue Light Change Order**

The motion to approve a contract Change Order to Corestone Paving and Construction for \$221,823.40 was made by Mr. Shelton. Seconded by Mr. Starkey. Motion passed unanimously. Mr. Stuksa asked about the addition of plugs for charging of electric cars and Mr. Byington will research the conduit costs for the charging stations and will add them if the costs do not exceed \$50,000.

**Consider Approval of AGCM Contract Extension**

The motion to approve \$201,216 for AGCM to finalize the ACC Tax Maintenance Bond Program Management Services for 5 additional months, through May 31, 2021 and that this will be billed on an hourly basis was made by Vice Chair Droege. Seconded by Mr. Stuksa. Motion passed unanimously.

**Financial Report Ending October 2020**

Mr. Tacquard made the motion to approve the financial and investment report for October 2020. Seconded by Mr. Marvel. Motion passed unanimously.

**Adjournment**

There being no further business before the Board, Chair Sanchez adjourned the meeting at 8:54 p.m.

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Dr. Patty Hertenberger, Secretary

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Bel Sanchez, Chair





**MEMORANDUM NO: 13-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021  
**SUBJECT:** Personnel Action (Replacement): Pathways Advisor

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The individual listed below has been recommended to fill the full-time position for the Pathways Advisor.

**Candidate Recommended:** Sharmeal Archie

**Education:** University of Houston-Clear Lake  
Bachelor of Business Administration  
  
Alvin Community College  
Associate Degree

**Experience:**

<u>Alvin Community College</u> Upward Bound Academic Advisor/Recruiter	January 2007 – Present
<u>Alvin Community College</u> Student Activities Assistant II	September 2006 – December 2006
<u>University of Texas Health Science Center at Houston</u> Senior Support Specialist	April 2005 – August 2006



ALVIN COMMUNITY COLLEGE 3110 Mustang Road Alvin, Texas 77511-4898

Dr. Christal M. Albrecht

*President*

Office 281 756 3598

Fax 281 756 3858

Alvin Community College  
Graduation Specialist

April 2001 – March 2005

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**Salary:** \$71,314  
Grade 204 (**Lateral Promotion**)  
2020-21 Professional/Admin Salary Schedule

CMA:tg

## JOB DESCRIPTION

<b>Job Title:</b>	<b>Pathways Advisor</b>		
<b>Department:</b>	Student Services	<b>FLSA Status:</b>	Exempt
<b>Reports to:</b>	Director, Student Success & Advising	<b>Grade Level:</b>	204
<b>Safety Sensitive:</b>	Yes	<b>Job Category:</b>	Professional
<b>HR approved:</b>		<b>Date:</b>	
<b>Last updated by:</b>	Human Resources/LH	<b>Date:</b>	12/10/2020

### SUMMARY

Assists students with admission, registration, and career planning. Provides educational guidance and assistance for students by planning schedules, recommending courses and determining appropriate education solutions for different types of students. Maintains contact with faculty and staff and provides consultation as requested.

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

- Interprets college programs and policies to students, faculty, and the community.
- Assists students in making decisions regarding program of study, transfer information, careers, and other choices that might affect their work/personal life.
- Fosters retention of identified groups of students through mentoring, and monitoring of student grades.
- Reviews academic degree evaluations for necessary program completion.
- Provides initial crisis intervention to students and makes immediate counseling referrals.
- Interprets standardized tests and communicates local college readiness standards to students, faculty and the community.
- Serves as a liaison to area high schools and universities.
- Coordinates projects and special events as assigned.
- Assists with the development and review of the college career planning program, college student handbook, semester credit schedule and college catalog.
- Arranges career evaluations for students and interprets career diagnostic surveys. Conducts academic enhancement seminars.
- Advises special populations such as veterans, international and dual enrollment students.
- Assists students with admission and course registration.
- Conducts presentations and programs related to student success, student onboarding and new student orientation.
- Maintains a broad range of contacts which includes potential students, community members, college and high school personnel, and government officials.
- Offer online advising for distance education students.
- Work location and hours vary. This position requires flexible work schedule to meet program needs, which may include working days, evenings, and weekends.
- Provides information about access for student POD, Blackboard and other supportive campus resources.
- 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 required.

## **EXPERIENCE**

- At least one (1) year working in student services at community college or university.
- At least one (1) year advising or counseling high school level or college students.
- Case management experience.

## **KNOWLEDGE, SKILLS, AND ABILITIES**

- Bilingual – Spanish preferred.
- Excellent computer skills.
- Excellent oral and written communication skills.
- Ability to manage a high work volume with attention to detail and accuracy.
- Ability to work collaboratively with faculty, administrators, and other staff members.
- Ability to work well with individuals from diverse backgrounds.
- Ability to communicate virtually using a variety of available platforms.

## **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.**



**MEMORANDUM NO: 14-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021  
**SUBJECT:** Personnel Action (Replacement): Pathways Advisor

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The individual listed below has been recommended to fill the full-time position for the Pathways Advisor.

**Candidate**  
**Recommended:** Rachel Hallmark

**Education:** University of Houston-Clear Lake  
Masters of Arts  
  
University of North Texas  
Bachelor of Arts

**Experience:**  
San Jacinto College October 2016 – August 2019  
Shared Educational Planner  
  
Grace Christian Academy August 2015 – September 2016  
Secondary Teacher

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**Salary:** \$53,176  
Grade 204  
2020-21 Professional/Admin Salary Schedule

CMA:tg

## JOB DESCRIPTION

<b>Job Title:</b>	<b>Pathways Advisor</b>		
<b>Department:</b>	Student Services	<b>FLSA Status:</b>	Exempt
<b>Reports to:</b>	Director, Student Success & Advising	<b>Grade Level:</b>	204
<b>Safety Sensitive:</b>	Yes	<b>Job Category:</b>	Professional
<b>HR approved:</b>		<b>Date:</b>	
<b>Last updated by:</b>	Human Resources/LH	<b>Date:</b>	12/10/2020

### SUMMARY

Assists students with admission, registration, and career planning. Provides educational guidance and assistance for students by planning schedules, recommending courses and determining appropriate education solutions for different types of students. Maintains contact with faculty and staff and provides consultation as requested.

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

- Interprets college programs and policies to students, faculty, and the community.
- Assists students in making decisions regarding program of study, transfer information, careers, and other choices that might affect their work/personal life.
- Fosters retention of identified groups of students through mentoring, and monitoring of student grades.
- Reviews academic degree evaluations for necessary program completion.
- Provides initial crisis intervention to students and makes immediate counseling referrals.
- Interprets standardized tests and communicates local college readiness standards to students, faculty and the community.
- Serves as a liaison to area high schools and universities.
- Coordinates projects and special events as assigned.
- Assists with the development and review of the college career planning program, college student handbook, semester credit schedule and college catalog.
- Arranges career evaluations for students and interprets career diagnostic surveys. Conducts academic enhancement seminars.
- Advises special populations such as veterans, international and dual enrollment students.
- Assists students with admission and course registration.
- Conducts presentations and programs related to student success, student onboarding and new student orientation.
- Maintains a broad range of contacts which includes potential students, community members, college and high school personnel, and government officials.
- Offer online advising for distance education students.
- Work location and hours vary. This position requires flexible work schedule to meet program needs, which may include working days, evenings, and weekends.
- Provides information about access for student POD, Blackboard and other supportive campus resources.
- 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 required.

**EXPERIENCE**

- At least one (1) year working in student services at community college or university.
- At least one (1) year advising or counseling high school level or college students.
- Case management experience.

**KNOWLEDGE, SKILLS, AND ABILITIES**

- Bilingual – Spanish preferred.
- Excellent computer skills.
- Excellent oral and written communication skills.
- Ability to manage a high work volume with attention to detail and accuracy.
- Ability to work collaboratively with faculty, administrators, and other staff members.
- Ability to work well with individuals from diverse backgrounds.
- Ability to communicate virtually using a variety of available platforms.

**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.**



**MEMORANDUM NO: 11-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021  
**SUBJECT:** Personnel Action (Replacement): Executive Administrative Assistant

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The individual listed below has been recommended to fill the full-time position for the Executive Administrative Assistant, VP Financial Services.

**Candidate**

**Recommended:** Alyssa Bullock

**Education:** Oklahoma State University-Institute of Technology December 2010  
Associate of Applied Science

**Experience:** Alvin Independent School District July 2020 - Present  
Federal & Special Programs Clerk

Alvin Independent School District February 2018 – July 2020  
Paraprofessional / Office Support

Alvin Independent School District March 2016 – February 2018  
Substitute

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**Salary:** \$41,256  
Grade 114  
2020-21 TSCM Salary Schedule

CMA:tg



ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

<b>Job Title:</b>	Executive Administrative Assistant		
<b>Department:</b>	Administrative Services	<b>Reports to:</b>	Vice President, Administrative Services
<b>Grade Level:</b>	G	<b>Job Category:</b>	Full-Time
<b>Salary Range:</b>	TSCM Salary Schedule	<b>FLSA Status:</b>	Non-Exempt
HR Approved:		Date:	
Last Updated by: Rhonda Hull		Date: 12/03/2019	

**SUMMARY**

Provides secretarial support to the Vice President of Financial and Administrative Services and maintains records and files. Acts as receptionist between the Vice President's office and the administration, faculty and public.

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

- Performs all routine tasks associated with an administrative assistant position, such as typing, filing, record keeping; processes and routes incoming and outgoing mail; and handles inquiries by telephone or in person
- Updates Administrative Procedures of the College. Updates information as necessary and distributes changes to the Executive Leadership Team for adoption
- Assists in the preparation of the annual College operating budget including obtaining statistical information for the Fiscal Analysis and Budget Book
- Maintains current insurance policies on campus comprehensive/liability and flood insurance coverage
- Supervises the mail assistant and the switchboard operator
- Maintains records on College vehicles including securing titles, exempt license tags and insurance
- Assists as a resource to the Alvin Community College Election Clerk
- Keeps abreast of governmental rules and regulations regarding election laws. Attends election seminar conducted by the Secretary of State's Office in Austin
- Works with the Alvin Community College Elections Clerk
- Coordinates and maintains all Public Information Requests with the direction of the Vice President Administrative Services
- Maintains notes from meetings including Administrative Services Managers meetings
- Maintains updates from Administrative Services to "THE POD" e.g. Insurance Policies
- Performs 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, college courses preferred with emphasis in office administration courses

**EXPERIENCE**

- Five (5) years prior administrative assistant experience

**KNOWLEDGE, SKILLS, AND ABILITIES**

- Must be proficient in Microsoft Office applications including Word, Excel, and Outlook to produce documents, spreadsheets and organizational charts
- Requires the incumbent to exercise good common sense judgments
- In budget development, analytical ability must be utilized to maintain the level of accuracy needed as well as understand the appropriate use of various object categories

***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.**



**MEMORANDUM NO: 15-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021  
**SUBJECT:** Personnel Action (Replacement): Admissions Specialist

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The individual listed below has been recommended to fill the full-time position for the Admissions Specialist. Funding Source:

**Candidate**

**Recommended:** Cindy Jones

**Education:** McNeese State University  
Bachelor of Science

**Experience:**

- Alvin Community College September 2017 - Present  
Test Examiner
  - Sts. Leo-Seton Catholic School August 2005 – January 2017  
Technology Director
  - Immaculate Conception Cathedral School August 2000 – May 2005  
Director of Telecommunications & Technology
  - Washington-Marion Magnet High School August 1999 – May 2000  
Director of Telecommunications & Technology
- 

**Salary:** \$35,275.30  
Grade 109  
2020-21 TSCM Salary Schedule

CMA:tg

## JOB DESCRIPTION

<b>Job Title:</b>	<b>Admissions Specialist, Front Counter</b>		
<b>Department:</b>	Student Services	<b>FLSA Status:</b>	Non-Exempt
<b>Reports to:</b>	Assistant Registrar	<b>Grade Level:</b>	109
<b>Safety Sensitive:</b>	No	<b>Job Category:</b>	TSCM
<b>HR approved:</b>			<b>Date:</b>
<b>Last updated by:</b>	Human Resources/LH	<b>Date:</b>	12/07/2020

### SUMMARY

The Admissions Specialist provides services for enrollment, registration, and general student services for prospective and current credit students.

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

- Provides general information about college services and activities.
- Screens for processing of course withdrawals.
- Information source.
- Releases departmental holds.
- Triage students' needs and makes referrals for academic advising, career and personal counseling.
- Guides and directs students regarding course registration, when necessary, one-one instruction is offered.
- Guides and directs students on the use of the Apply Texas application.
- Determines and processes district residency classifications.
- Processes Change of Major Program requests.
- Accepts documentation and forms needed for admission and registration.
- Serves as information center for campus.
- Central distribution and collection point.
- Answers general information inquiries directed to the Admissions & Registrar's Office main extension.
- Determines specific needs of the caller and makes referrals as necessary.
- Must maintain knowledge of state regulations regarding residency, tuition exemptions and waivers, THECB policies that affect students, 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.

### EDUCATION

- High school diploma or equivalent required. Associate degree preferred.

### EXPERIENCE

- One (1) year of higher education experience, preferably in Student Services.

## KNOWLEDGE, SKILLS, AND ABILITIES

- Requires demonstrated customer service skills.
- Requires accuracy and attention to detail.
- Requires stamina during peak periods.
- Must be able to problem solve and think creatively.
- Knowledge of Microsoft Office applications required
- Typing, filing and general office skills are required
- Must have excellent interpersonal and communication skills
- Ability to follow general procedures, yet make decisions on an individual basis
- Must have the dexterity required to operate keyboard-based equipment such as computers
- Ability to work extended office hours during peak period of registration.

## 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 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.**



ALVIN COMMUNITY COLLEGE 3110 Mustang Road Alvin, Texas 77511-4898

Dr. Christal M. Albrecht  
*President*

Office 281 756 3598  
Fax 281 756 3858

**MEMORANDUM NO: 16-2021**

**TO:** Board of Regents

**FROM:** Dr. Christal M. Albrecht 

**DATE:** January 4, 2021

**SUBJECT:** Personnel Action (Replacement/Reorganization): Pathways Success Coach

---

The individual listed below has been recommended to fill the full-time position for the Pathways Success Coach.

**Candidate**

**Recommended:** Michael Goodman

**Education:** University of Houston - Clearlake  
Bachelor of Science

**Experience:**

Alvin Community College  
Financial Aid Advisor

December 2014 - Present

---

**Salary:** \$37,556  
Grade 111 (**Internal Promotion**)  
2020-21 TSCM Salary Schedule

CMA:tg

**JOB DESCRIPTION**

<b>Job Title:</b>	<b>Pathways Success Coach</b>		
<b>Department:</b>	Student Services	<b>FLSA Status:</b>	Non-Exempt
<b>Reports to:</b>	Coordinator, QEP	<b>Grade Level:</b>	111
<b>Safety Sensitive:</b>	No	<b>Job Category:</b>	TSCM
<b>HR approved:</b>	Karen Edwards	<b>Date:</b>	12/15/2020
<b>Last updated by:</b>	Human Resources/LH	<b>Date:</b>	12/15/2020

**SUMMARY**

Under the Guided Pathways Model, the Pathways Success Coach 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.
- Assist students with completing the appropriate paperwork related to veteran student benefits.
- Assist students with the completing the appropriate paperwork related to international student 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.

## **EDUCATION**

- Associates Degree.

## **EXPERIENCE**

- One (1) year of related customer service experience.

## **PREFERRED**

- Bachelor's degree in a related field.
- Related certifications or continuing education training beyond the required education as listed above.
- One (1) year of experience in a directly related role at a community college or university.
- Bilingual Spanish.

## **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.

**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.**



**MEMORANDUM NO: 17-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021

**SUBJECT:** Personnel Action (Replacement/Reorganization): Pathways Success Coach

---

The individual listed below has been recommended to fill the full-time position for the Pathways Success Coach.

**Candidate**

**Recommended:** Teresa Craft

**Education:** Alvin Community College  
Associate of Applied Science

**Experience:**

Alvin Community College September 2016 - Present  
Admissions Specialist

Alvin Community College August 2009 – August 2016  
Admissions Specialist

Alvin Community College December 2004 – August 2009  
Administrative Assistant – Advising & Testing Services

Alvin Community College January 1981 – December 2004  
Administrative Assistant – Student Activities

---

**Salary:** \$48,001  
Grade 111 (Internal Promotion)  
2020-21 TSCM Salary Schedule

CMA:tg

**JOB DESCRIPTION**

<b>Job Title:</b>	<b>Pathways Success Coach</b>		
<b>Department:</b>	Student Services	<b>FLSA Status:</b>	Non-Exempt
<b>Reports to:</b>	Coordinator, QEP	<b>Grade Level:</b>	111
<b>Safety Sensitive:</b>	No	<b>Job Category:</b>	TSCM
<b>HR approved:</b>	Karen Edwards	<b>Date:</b>	12/15/2020
<b>Last updated by:</b>	Human Resources/LH	<b>Date:</b>	12/15/2020

**SUMMARY**

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- Transition students to their assigned academic advisor and assist with scheduling advising appointments.
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- Information source.
- Releases departmental holds.

- Determines need and makes referrals for academic advising, career and personal counseling.
- Guides and directs students regarding course registration.
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- Serves as the primary information source for new students on campus.
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### **EXPERIENCE**

- One (1) year of related customer service experience.

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- Bachelor's degree in a related field.
- Related certifications or continuing education training beyond the required education as listed above.
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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.**

	Budgeted 2020-21	JANUARY 2021	Funded Vacancies
Administrative	11	11	0
Professional	74	67	7
Faculty	113	108	5
Technical Support, Clerical & Maintenance (TSCM)	116	108	8
<b>Total Full-Time (FT) Employees</b>	<b>314</b>	<b>294</b>	<b>20</b>

**Resignation/Termination Report**

	<b>Name</b>	<b>Department</b>	<b>Last Day Worked</b>	<b>Reason</b>
1	Brian Allen	Student Services-Police Department	1/31/2021	Retirement
2	Gloria Barrios	Physical Plant - Custodial	1/31/2021	Retirement
3	Deborah Kraft	Administrative Services - Business Office	1/31/2021	Retirement
4	Anna Oskerson	Instruction - Learning Commons	1/15/2021	Retirement
5	Phillip Cothran	Instruction - Continuing Education and Workforce Development	1/31/2021	Retirement

6. **President's Report**
7. **President's Goal #5 - Associate of Science in Engineering**

37



**MEMORANDUM NO: 19-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 7, 2021  
**SUBJECT:** Recommendation to Approve an Associate of Science in Engineering Program

---

**Introduction**

Mechanical engineering is a branch of engineering that applies principles of engineering, basic science, and mathematics for modeling, analysis, design, and realization of physical systems, components, or processes. Mechanical engineering is one of the oldest and broadest engineering disciplines.

**Academic Need**

There are nine institutions in the Gulf Coast Consortium of Community Colleges. Of these, only College of the Mainland does not appear to offer an academic engineering award. Brazosport College provides Engineering Transfer Plans to University of Houston (UH), several branches of The University of Texas (UT), Texas A&M University, Prairie View A&M University, and Lamar University. Galveston College offers coursework in civil, electrical, and mechanical engineering. Lee College offers Associate of Science in Pre-Engineering as well as Engineering Mechanics (CIP code 14.1101), which is not the same as Mechanical Engineering, and a technical certificate in Engineering Technology. Houston Community College System offers Engineering Science (14.1301), and Wharton Junior College offers Engineering, General (14.0101), while Lone Star College and San Jacinto College Districts offer Engineering, General (14.0101) and Mechanical Engineering (14.1901) across several of their campuses. Alvin Community College is proposing to offer an Associate of Science in Mechanical Engineering (14.1901).

Under the Texas Voluntary Transfer Compacts for Engineering, the Associate of Science in Mechanical Engineering leading to a bachelor degree is transferable to the following universities in the State of Texas: Angelo State University, Lamar University, Midwestern State University, Tarleton State University, several of the Texas A&M University, Texas Tech University, several of The University of Texas campuses, University of Houston, and West Texas A&M University. Recently, University of Houston—Clear Lake has added a baccalaureate degree in engineering to its inventory. The nearest institutions for graduates of Alvin Community College would be University of Houston Clear Lake, University of Houston (UH), or Lamar University.



According to the U.S. Dept. of Labor, Bureau of Labor and Statistics, *Occupational Outlook Handbook*, the job outlook for mechanical engineers for 2019-2029 is 4% (as fast as average).<sup>1</sup> Texas ranks as the third highest employment level in this occupation, behind Michigan and California, but ahead of Pennsylvania and Ohio. Job prospects will be best for those who stay abreast of the most recent advances in technology. The median average wage for mechanical engineers nationally was \$93,540 in May 2019; however, the annual mean wage for Texas was particularly attractive at \$102,980. The short-term (2019-2021) occupational projection for Texas is 2.3%,<sup>2</sup> with more than 1,050 openings annually, while the long-term (2018-2028) occupational projection for Texas are 10.6%, with more than 970 openings annually.<sup>3</sup>

### Potential Student Demand

Because ACC does not currently offer an engineering program, it is not an option on the state application form. This makes it difficult to gauge potential student demand. However, anecdotally faculty and advisors report that many of the students who are enrolled as mathematics or general studies majors plan to enroll in engineering upon transfer. However, it can be inferred that there is demand based upon data from area universities.

For instance, as University of Houston Clear Lake (UHCL) was developing their mechanical engineering program, they tracked enrollment interest based on the number of applications to University of Houston Cullen College of Engineering, Department of Mechanical Engineering. UHCL found that the number of applicants increased from 1,284 applicants in fall 2014 to 1,581 applicants in fall 2016.<sup>4</sup> The UH data demonstrated to UHCL that there is much greater student demand for mechanical engineering than the number of available seats at the University of Houston.

UH Cullen College of Engineering has a growing enrollment. The first-time-in-college (FTIC) enrollment was 385 for Fall 2017, 417 for Fall 2018, and 494 for Fall 2020, while the undergraduate transfer enrollments into the program were 199, 212, and 250 for the same years.

Texas Tech University Edward E. Whitacre, Jr. College of Engineering has a well-established program. Their enrollment data for 2018-2019 was 1,218 new students and 347 students who transferred in. For 2019-2020, the enrollment was 1,220 new students and 337 students who transferred in. Consistently, Texas Tech has reported that transfer students do very well in their engineering program.

---

<sup>1</sup> U.S. Bureau of Labor Statistics, *Occupational Outlook Handbook*,  
<https://www.bls.gov/ooh/architecture-and-engineering/mechanical-engineers.htm> (6 Oct 2020)

<sup>2</sup> <http://www.projectionscentral.com/Projections/ShortTerm> (6 Oct 2020)

<sup>3</sup> <http://www.projectionscentral.com/Projections/LongTerm>

<sup>4</sup> University of Houston Clear Lake, Program Proposal, Bachelor of Science in Mechanical Engineering (2016)



### Enrollment Projections

#### FIVE-YEAR PROJECTED ENROLLMENT, COSTS, AND REVENUE

Using a projected enrollment with approximately 2.5% growth annually, the enrollment is predicted to begin with 15 students and growth over the five ensuing years to increase to 48 students.

### Type of Degree and Number of Semester Credit Hours

By regulatory definition, an associate of science degree is a collegiate degree consisting of lower-division courses designed to prepare students for transfer to a bachelor's degree program. Alvin Community College is proposing an Associate of Science in Engineering to begin in Fall 2021, transferable to an ABET-accredited<sup>5</sup> upper-division institution that offers a baccalaureate in engineering. The degree will contain 61 semester credit hours (SCH), which is three SCH less than the first two years of the bachelor's degree offered by UHCL and five SCH less than the Program of Study for Transfer to the Mechanical Engineering Program developed by the Texas Higher Education Coordinating Board. UHCL offers a course, MENG 2334 Thermodynamics, which is not available in the *Lower-Division Academic Course Guide Manual (ACGM)*. This accounts for the three-hour difference.

### Curriculum, Required Courses, and the Core Curriculum

#### FIRST YEAR

##### First Semester

ENGL 1301	Composition I	3
HIST 1301	United States History I	3
ENGR 1201	Introduction to Engineering	2
CHEM 1411	General Chemistry	4
MATH 2413	Calculus I	4
<i>Semester SCH</i>		<b>16</b>

##### Second Semester

ENGL 1302	Composition II	3
ENGR 1204	Engineering Graphics	2
ENGR 2304	Programming for Engineers	3
PHYS 2425	University Physics I	4
MATH 2414	Calculus II	4
<i>Semester SCH</i>		<b>16</b>

<sup>5</sup> ABET is the Accreditation Board for Engineering & Technology that is available to the program responsible for awarding a post-secondary degree in engineering.



**SECOND YEAR**

**First Semester**

HIST 1302	United History II	3
PHYS 2426	University Physics II	4
MATH 2415	Calculus III	4
ENGR 2301	Engineering Mechanics - Statics	3
MATH 2318	Linear Algebra	3
<i>Semester SCH</i>		<b>17</b>

**Second Semester**

SPCH 1315	Public Speaking	3
MATH 2330	Differential Equations	3
ENGR 2305	Electrical Circuits I	3
ENGR 2302	Engineering Mechanics - Dynamics	3
<i>Semester SCH</i>		<b>12</b>
<b>Total SCH</b>		<b>61</b>

All of the proposed courses are available in the Academic Course Guide Manual (ACGM). The proposed AS in Engineering contains 16 SCH of ENGR courses, which are required by the universities and are part of the state-approved Mechanical Engineering Field of Study. Students who are transferring under a state-approved field of study do not need to complete the core curriculum. However, this proposed degree does contain courses to meet the Communications (010), Mathematics (020), Life and Physical Sciences (030), American History (060), and Component Area Option (090) core curriculum. The selected MATH, CHEM, and PHYS courses are designed to meet the prerequisites/co-requisites for the ENGR courses. Alvin Community College has initiated discussions on an articulation agreement with University of Houston Clear Lake.

**Faculty Credentials, and Qualifications of Faculty**

All faculty will meet the criteria of the South Associate of College and Schools Commission on Colleges (SACSCOC). New adjunct faculty will be needed to teach the ENGR courses. The requirements include a minimum of a master’s degree and no less than 18 graduate hours in the teaching field. There may also be a need for additional mathematics adjunct faculty, since the four-hour calculus courses fill a teaching load faster than, for example, three-hour college algebra courses.

**Library Resources**

Resources shall meet the standards required by SACSCOC or other professional associations and be adequate to support the engineering program. Faculty and library staff will collaborate to develop a collection suitable to meet the program requirements.



### **Facilities and Equipment**

The current facilities at the college are adequate to offer the courses, including the space and equipment for the electrical circuit lab for the course ENGR-2305.

### **Accreditation**

Alvin Community College is accredited by the South Associate of College and Schools Commission on Colleges. Accreditation Board for Engineering & Technology (ABET) is a non-profit, non-governmental agency that accredits programs; not institutions. They are recognized by national and regional institutional accreditation agencies. They provide specialized accreditation for post-secondary programs within degree-granting institutions.<sup>6</sup> Engineering programs at community colleges are not accredited by ABET, to-date, because it is the four-year institution that grants the terminal engineering degree.

### **Costs and Funding**

Alvin Community College has calculated the costs for the adjunct faculty for first five years of the program. The first-year costs, based on our current adjunct salary, is \$6,000 and for the subsequent years, \$12,000 per year, for an annual average of \$10,800. The college currently has the equipment and software, used in other courses, and access to free software solutions for those computer programs we do not currently own.

It is recommended that the Board of Regents approve the Associates of Science in Engineering Program as presented.

CMA:tg

---

<sup>6</sup> <https://www.abet.org/accreditation/>





ALVIN COMMUNITY COLLEGE 3110 Mustang Road Alvin, Texas 77511-4898

Dr. Christal M. Albrecht  
*President*

Office 281 756 3598  
Fax 281 756 3858

**MEMORANDUM NO: 6-2021**

**TO:** Board of Regents

**FROM:** Dr. Christal M. Albrecht 

**DATE:** January 4, 2021

**SUBJECT:** Annual Report from Alvin Community College Foundation, Inc.

---

Ms. Shirley Brothers, President of the Alvin Community College Foundation, will provide a report on the ACC Foundation and highlight recent activities. Mr. Scott Bolton, RBC Wealth Management, will provide an update on the finances of the Foundation.

This report is for information only.

CMA:tg

9. **Consider Acceptance of the 2019-2020 Annual Audit Report (Annual Financial Report – AFR)**

45



**MEMORANDUM NO: 12-2021**

**TO:** Board of Regents

**FROM:** Dr. Christal M. Albrecht 

**DATE:** January 4, 2021

**SUBJECT:** 2019-2020 Annual Audit Report (Annual Financial Report, AFR)

---

The 2019-2020 Annual Financial Report will be presented by Mr. Robert Belt, Partner of Belt, Harris Pechacek, LLP.

The opinion on Alvin Community College's basic financial statements is an "unmodified" opinion, (see pages 4 and 85 in AFR) which is the highest opinion an entity can receive.

The finding in Fiscal Year 2018-2019, which was related to financial aid, has been resolved. The finding, recommendation and status can be found on the "Summary Schedule of Prior Audit Findings" on page 87.

It is recommended that the Board of Regents accept the 2019-2020 Annual Audit Report as presented.

CMA:tg

*ANNUAL FINANCIAL REPORT*

of

**ALVIN COMMUNITY COLLEGE**

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



# ALVIN COMMUNITY COLLEGE

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# ALVIN COMMUNITY COLLEGE

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August 31, 2020 and 2019

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# ALVIN COMMUNITY COLLEGE

## ORGANIZATIONAL DATA

For the Year Ended August 31, 2020

### 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	2022

### Members

		<u>Term Expires</u>
Jim Crumm	Alvin, Texas	2024
Kam Marvel	Alvin, Texas	2024
Darren Shelton	Alvin, Texas	2026
Jake Starkey	Alvin, Texas	2026
Roger Stuksa	Alvin, Texas	2022
Andy Tacquard	Alvin, Texas	2022

### Principal Administrative Officers

Dr. Christal M. Albrecht	President
Mr. Jeffrey Parks	Dean of Professional, Technical, and Human Performance
Dr. Stacy Ebert	Dean of Legal and Health Sciences
Ms. Wendy Del Bello	Vice President of Development and Outreach
Dr. Jade Borne	Vice President of Student Services
Ms. Karen Edwards	Vice President of Human Resources
Dr. Cynthia Griffith	Vice President of Instruction
Dr. Nadia Nazarenko	Dean of General Education and Academic Support
Mr. John Matula	Dean of Arts and Sciences
Mr. Karl Stager	Vice President of Administrative Services
Dr. Karen White-Goyzueta	Dean of Continuing Education and Workforce Development





## ***INDEPENDENT AUDITORS' REPORT***

To the Board of Regents of  
Alvin Community College:

### **Report on the Financial Statements**

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, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

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

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

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## Opinion

In our opinion, the financial statements referred to in the first paragraph 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, 2020 and 2019, and the respective changes in financial position and, where applicable, its cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, schedules of the College's proportionate share of the net pension and other postemployment benefit liability, and the schedules of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our 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.

### *Other 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 organizational data, supplemental schedules (Schedules A through D), and the statistical information are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Schedule of Expenditures of Federal Awards (Schedule E) and Schedule of Expenditures of State Awards (Schedule F) are presented for purposes of additional analysis 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 (THECB) *Annual Financial Reporting Requirements for the Texas Public Community and Junior Colleges* and are also 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. Such 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.

The organizational data and statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2020 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 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 21, 2020



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



**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

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, 2020 and 2019, 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 2020**

The following factors had a significant effect on the College's financial status for fiscal year 2020:

- There was an increase in headcount of 2.7 percent in fiscal year 2020 compared to the previous year's headcount and a decrease in contact hours of 0.5 percent. This led to an increase in tuition of \$318,220.
- The College Board of Regents passed a combined tax rate of \$0.185862 which was the rollback rate. The Maintenance and Operations tax rate decreased from \$0.171802 to \$0.171438 or 0.21 percent. The Debt Service tax rate decreased from \$0.015973 to \$0.014424 or 9.70 percent. Overall tax collections increased by \$2,187,561 from \$18,905,680 in fiscal year 2018-2019 to \$21,093,241 in fiscal year 2019-2020.
- There was a salary schedule adjustment in fiscal year 2019-2020 of 2 percent. Compared to the prior fiscal year, salary and wage expenses increased by approximately \$399,232 in fiscal year 2019-2020.
- The 2019-2020 Maintenance and Operations budget was \$34,533,568 which was an increase of \$1,611,362 over the 2018-2019 budget.

**Financial Highlights for Fiscal Year 2019**

The following factors had a significant effect on the College's financial status for fiscal year 2019:

- There was a decrease in headcount of 1.5 percent in fiscal year 2019 compared to the previous year's headcount. There was also a decrease in contact hours of 1.9 percent which led to a decrease in tuition of \$519,075.
- The College Board of Regents passed a combined tax rate of \$0.187775 which was the rollback rate. The Maintenance and Operations tax rate increased from \$0.163608 to \$0.171802 or 5.01 percent. The Debt Service tax rate decreased from \$0.017142 to \$0.015973 or 6.82 percent. Overall tax collections increased by \$2,013,209 from \$16,892,471 in fiscal year 2017-2018 to \$18,905,680 in fiscal year 2018-2019.
- There was a salary schedule adjustment in fiscal year 2018-2019 of 1 percent. Compared to the prior fiscal year, salary and wage expenses increased by approximately \$345,182 in fiscal year 2018-2019.
- The 2018-2019 Maintenance and Operations budget was \$32,922,206 which was an increase of \$1,786,251 over the 2017-2018 budget.

**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**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.

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 2020 and 2019 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**

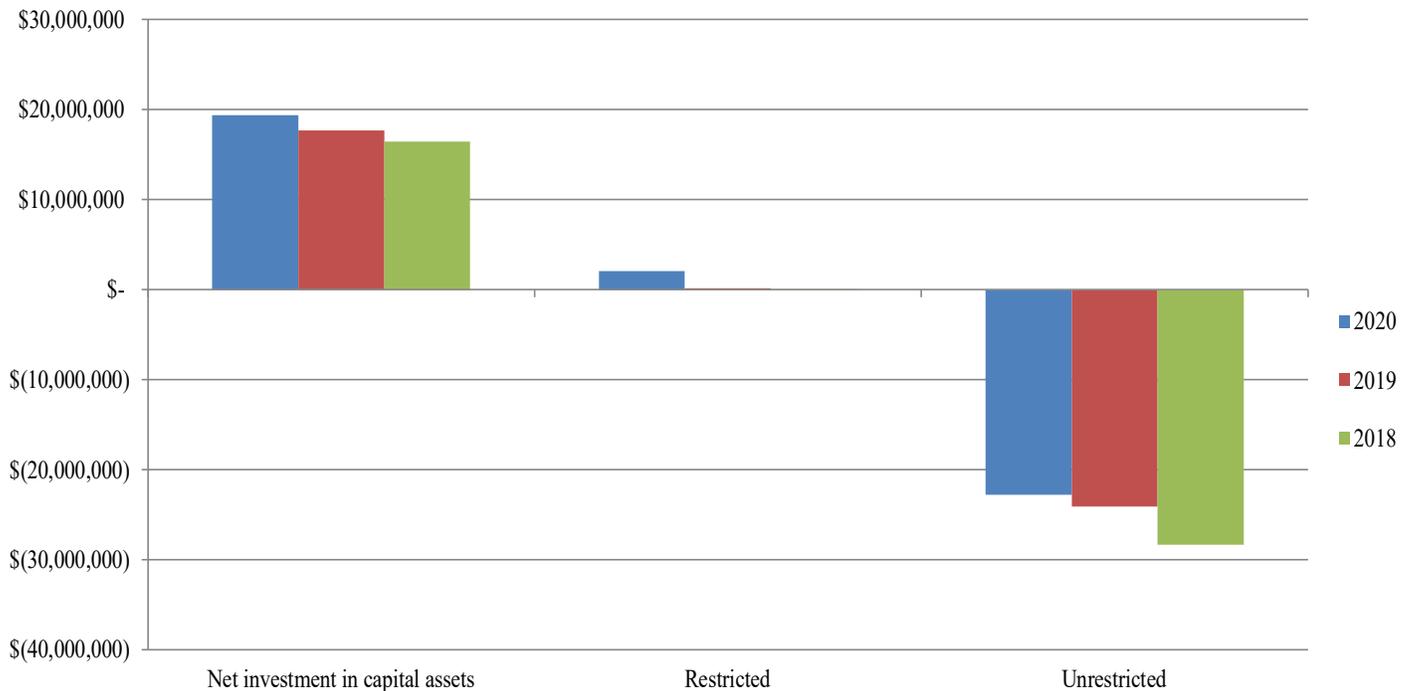
The Statements of Net Position present the assets, liabilities, deferred outflows/inflows of resources, and net position of the College as of August 31, 2020 and 2019. It is a point-in-time financial statement. The purpose of the Statements of Net Position is to provide the readers with a snapshot of the financial condition of the College on August 31, 2020 and 2019. It presents end-of-year data for current and noncurrent assets, deferred outflows, current and noncurrent liabilities, deferred inflows, 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, 2020-2018

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease) 2020-2019</u>	<u>2018</u>	<u>Increase (Decrease) 2019-2018</u>
Current assets	\$ 26,473,091	\$ 30,237,612	\$ (3,764,521)	\$ 31,938,678	\$ (1,701,066)
Noncurrent assets:					
Investments	13,650,000	12,450,000	1,200,000	8,750,000	3,700,000
Capital assets, net of accumulated depreciation	30,953,322	26,464,717	4,488,605	27,157,972	(693,255)
<b>Total Assets</b>	<u>71,076,413</u>	<u>69,152,329</u>	<u>1,924,084</u>	<u>67,846,650</u>	<u>1,305,679</u>
<b>Deferred Outflows of Resources</b>	<u>10,291,044</u>	<u>7,667,549</u>	<u>2,623,495</u>	<u>3,729,686</u>	<u>3,937,863</u>
Current liabilities	7,916,579	7,822,446	94,133	7,930,560	(108,114)
Noncurrent liabilities	66,163,656	65,188,341	975,315	68,056,475	(2,868,134)
<b>Total Liabilities</b>	<u>74,080,235</u>	<u>73,010,787</u>	<u>1,069,448</u>	<u>75,987,035</u>	<u>(2,976,248)</u>
<b>Deferred Inflows of Resources</b>	<u>8,620,989</u>	<u>10,166,776</u>	<u>(1,545,787)</u>	<u>7,433,860</u>	<u>2,732,916</u>
Net position:					
Net investment in capital assets	19,387,122	17,657,132	1,729,990	16,433,182	1,223,950
Restricted					
Expendable student aid	2,068,934	109,879	1,959,055	73,378	36,501
Unrestricted	(22,789,823)	(24,124,696)	1,334,873	(28,351,119)	4,226,423
<b>Total Net Position</b>	<u>\$ (1,333,767)</u>	<u>\$ (6,357,685)</u>	<u>\$ 5,023,918</u>	<u>\$ (11,844,559)</u>	<u>\$ 5,486,874</u>

**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Years Ended August 31, 2020 and 2019

Net Position  
Fiscal Years 2020-2018



**Fiscal Year 2020 Compared to 2019**

Current assets decreased \$3,764,521 primarily due to a decrease in restricted cash and cash equivalents as a result of the use of proceeds from the Series 2018 Tax Notes (the “Tax Notes”). This was partially offset by an increase in accounts receivable and prepaids compared to the prior year. Noncurrent assets increased \$5,688,605 due primarily to an increase in construction in progress, as well as the College investing in long-term certificates of deposit.

Current liabilities increased \$94,133 primarily due to an increase in accounts payable as a result of an increase in goods and services received but not paid for at year end. Noncurrent liabilities increased \$975,315 due mainly to an increase in the net other postemployment benefits (OPEB) liability.

**Fiscal Year 2019 Compared to 2018**

Current assets decreased \$1,701,066 primarily due to decreases in current cash and cash equivalents as a result of the use of proceeds from the Tax Notes, as well as inventory holdings at year end. This was partially offset by an increase in accounts receivable primarily related to an increase in student tuition receivables compared to the prior year. Noncurrent assets increased \$3,006,745 due primarily to the College investing in long-term certificates of deposit.

Current liabilities decreased \$108,114 primarily due to a decrease in accounts payable as a result of a decrease in goods and services received but not paid for at year end. Noncurrent liabilities decreased \$2,868,134 due mainly to reductions in the net OPEB liability, as well as outstanding bonds payable.

**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**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, and 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, 2020-2018

	2020	2019	Increase (Decrease) 2020-2019	2018	Increase (Decrease) 2019-2018
<b>Operating Revenues:</b>					
Tuition and fees, net of discounts	\$ 9,176,163	\$ 8,857,943	\$ 318,220	\$ 9,377,018	\$ (519,075)
Auxiliary enterprises, net of discounts	1,438,144	1,581,929	(143,785)	1,737,364	(155,435)
Nongovernmental grants and contracts	256,900	18,064	238,836	15,351	2,713
State grants and contracts	769,188	617,808	151,380	296,448	321,360
Federal grants and contracts	1,617,662	1,722,095	(104,433)	1,414,292	307,803
<b>Total Operating Revenues</b>	<u>13,258,057</u>	<u>12,797,839</u>	<u>460,218</u>	<u>12,840,473</u>	<u>(42,634)</u>
<b>Less Operating Expenses</b>	<u>48,200,635</u>	<u>43,404,802</u>	<u>4,795,833</u>	<u>44,971,847</u>	<u>(1,567,045)</u>
<b>Operating (Loss)</b>	<u>(34,942,578)</u>	<u>(30,606,963)</u>	<u>(4,335,615)</u>	<u>(32,131,374)</u>	<u>1,524,411</u>
<b>Nonoperating Revenues (Expenses):</b>					
State appropriations	12,290,722	11,637,388	653,334	11,121,032	516,356
Property tax revenue	21,093,241	18,905,680	2,187,561	16,892,471	2,013,209
Federal revenue, nonoperating	6,758,351	5,248,502	1,509,849	4,942,344	306,158
Investment income	549,582	918,389	(368,807)	222,288	696,101
Interest and fiscal agent fees	(1,207,617)	(1,274,737)	67,120	(729,324)	(545,413)
Gain (loss) on sale of capital assets	-	(10,095)	10,095	39,974	(50,069)
Other nonoperating revenues	482,217	668,710	(186,493)	676,092	(7,382)
<b>Total Nonoperating Revenues, Net</b>	<u>39,966,496</u>	<u>36,093,837</u>	<u>3,872,659</u>	<u>33,164,877</u>	<u>2,928,960</u>
<b>Change in Net Position</b>	<u>5,023,918</u>	<u>5,486,874</u>	<u>(462,956)</u>	<u>1,033,503</u>	<u>4,453,371</u>
Beginning net position	<u>(6,357,685)</u>	<u>(11,844,559)</u>	<u>5,486,874</u>	<u>(12,878,062)</u>	<u>1,033,503</u>
<b>Ending Net Position</b>	<u>\$ (1,333,767)</u>	<u>\$ (6,357,685)</u>	<u>\$ 5,023,918</u>	<u>\$ (11,844,559)</u>	<u>\$ 5,486,874</u>

**Fiscal Year 2020 Compared to 2019**

Total revenues (operating and nonoperating) for the fiscal year 2020 were \$54,432,170. Operating revenues increased by \$460,218 largely due to an increase in tuition and fees and nongovernmental grants and contracts. The increase in tuition and fees was mostly due to increases in in-district tuition payments and both state funded and nonstate funded continuing education. The increase in nongovernmental grants and contracts was mainly due to grant funding from the Texas Pioneer Foundation. Nonoperating revenues increased \$3,805,539 primarily due to an increase in property tax revenues and federal revenue. Property tax revenue increased as the result of an increase in the assessed values of properties and increases in returns on the College's investments. Federal revenue increased significantly due to a new federal grant received for the COVID-19 pandemic.

**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

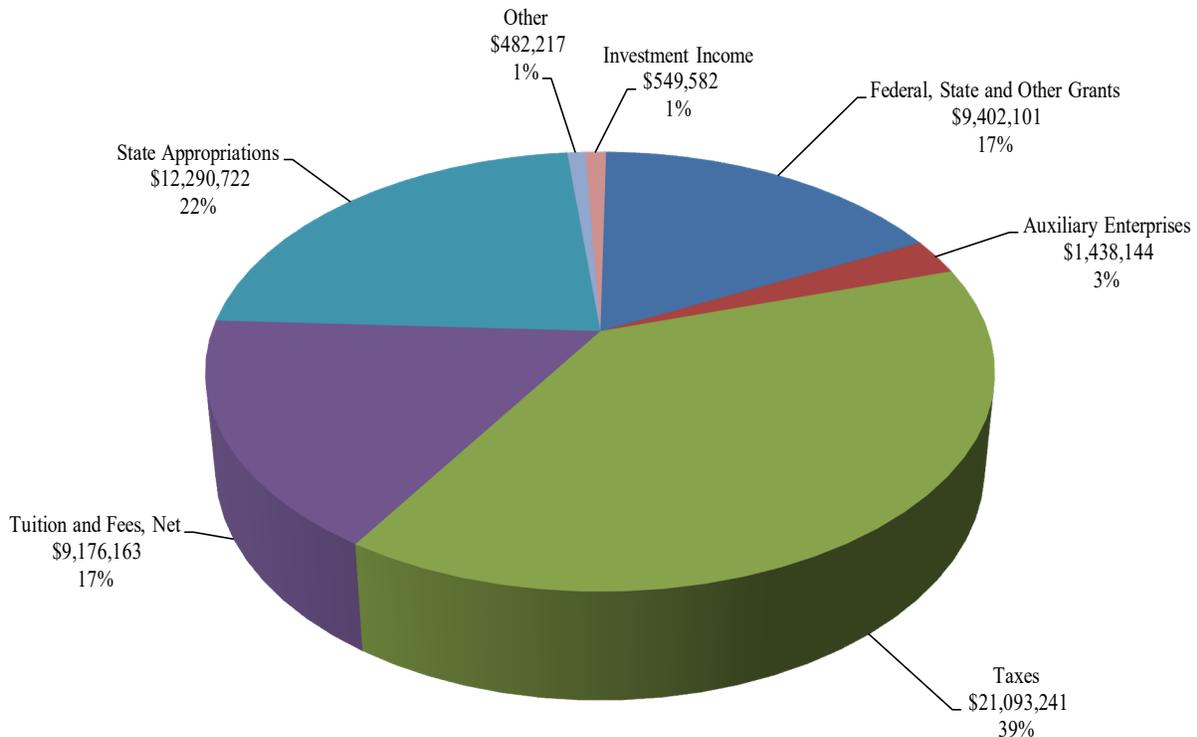
Total expenses (operating and nonoperating) increased \$4,718,618, or 9.6 percent, compared to the prior year. This increase was primarily related to grant expenses related to the COVID-19 pandemic, as well as increases in the College's on-behalf contributions from the State for its retirement plan.

**Fiscal Year 2019 Compared to 2018**

Total revenues (operating and nonoperating) for the fiscal year 2019 were \$50,166,413. Operating revenues decreased by \$42,634 largely due to a decrease in tuition and fees primarily related to decreases in out-of-district tuition payments. Nonoperating revenues increased \$3,474,373 primarily due to an increase in property tax revenues as the result of an increase in the assessed values of properties and increases in returns on the College's investments.

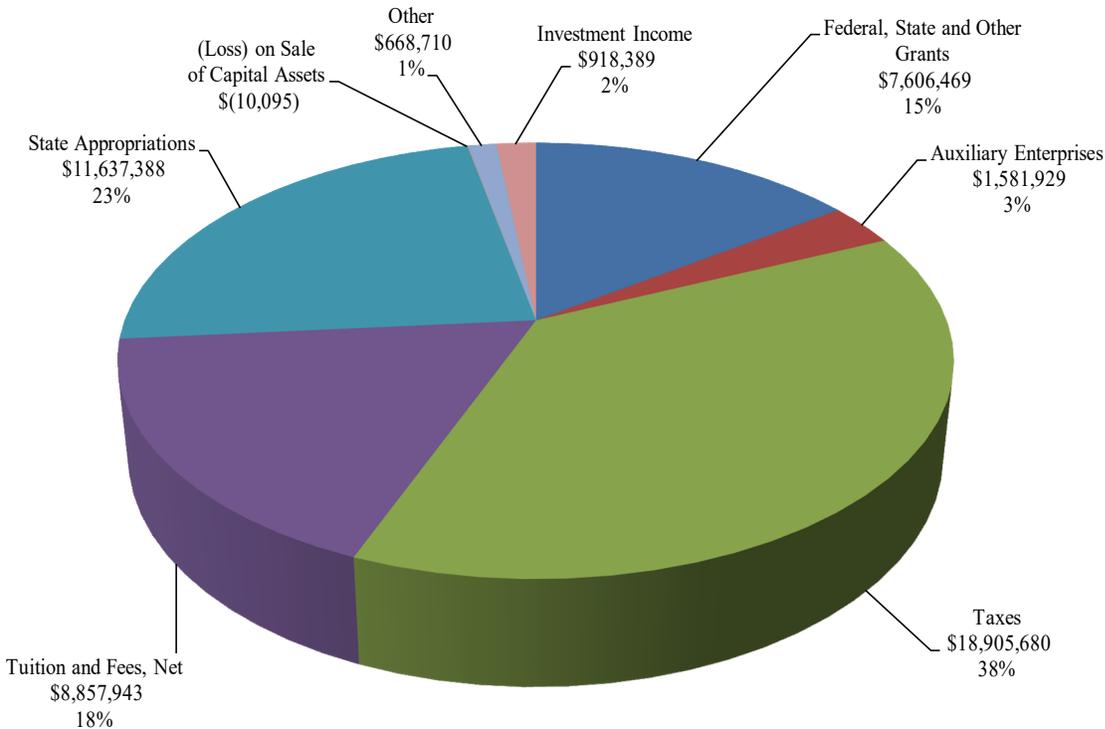
Total expenses (operating and nonoperating) decreased \$2,112,458, or 2.24 percent, compared to the prior year. This decrease was primarily related to decreases in the College's on-behalf contributions from the State for its retirement plan.

**Revenues by Source and Percentage  
For the Year Ended August 31, 2020**



**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**Revenues by Source and Percentage  
For the Year Ended August 31, 2019**



**OPERATING EXPENSES  
Years Ended August 31, 2020-2018**

	2020	2019	Increase (Decrease) 2020-2019	2018	Increase (Decrease) 2019-2018
<b>Operating Expenses:</b>					
Instruction	\$ 18,021,555	\$ 16,850,990	\$ 1,170,565	\$ 17,668,639	\$ (817,649)
Institutional support	5,940,291	5,516,568	423,723	5,674,592	(158,024)
Academic support	6,852,610	6,286,310	566,300	6,523,402	(237,092)
Operation and maintenance of plant	3,775,153	3,500,201	274,952	2,972,355	527,846
Auxiliary enterprises	1,861,358	1,996,449	(135,091)	2,297,158	(300,709)
Student services	4,124,900	3,839,196	285,704	3,916,217	(77,021)
Scholarships and fellowships	6,204,189	3,969,815	2,234,374	4,540,643	(570,828)
Depreciation	1,290,724	1,274,510	16,214	1,205,908	68,602
Public service	129,855	170,763	(40,908)	172,933	(2,170)
<b>Total</b>	<b>\$ 48,200,635</b>	<b>\$ 43,404,802</b>	<b>\$ 4,795,833</b>	<b>\$ 44,971,847</b>	<b>\$ (1,567,045)</b>

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 \$1,207,617 and \$1,274,737 for the years ended August 31, 2020 and 2019, respectively.

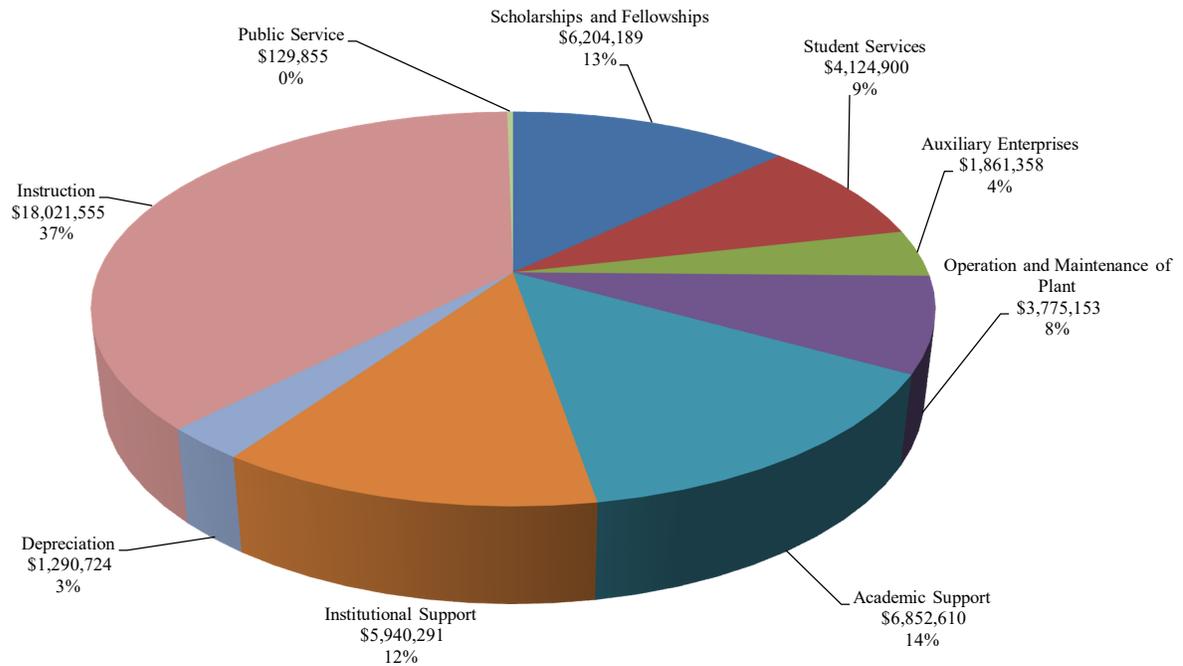
# ALVIN COMMUNITY COLLEGE

## MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

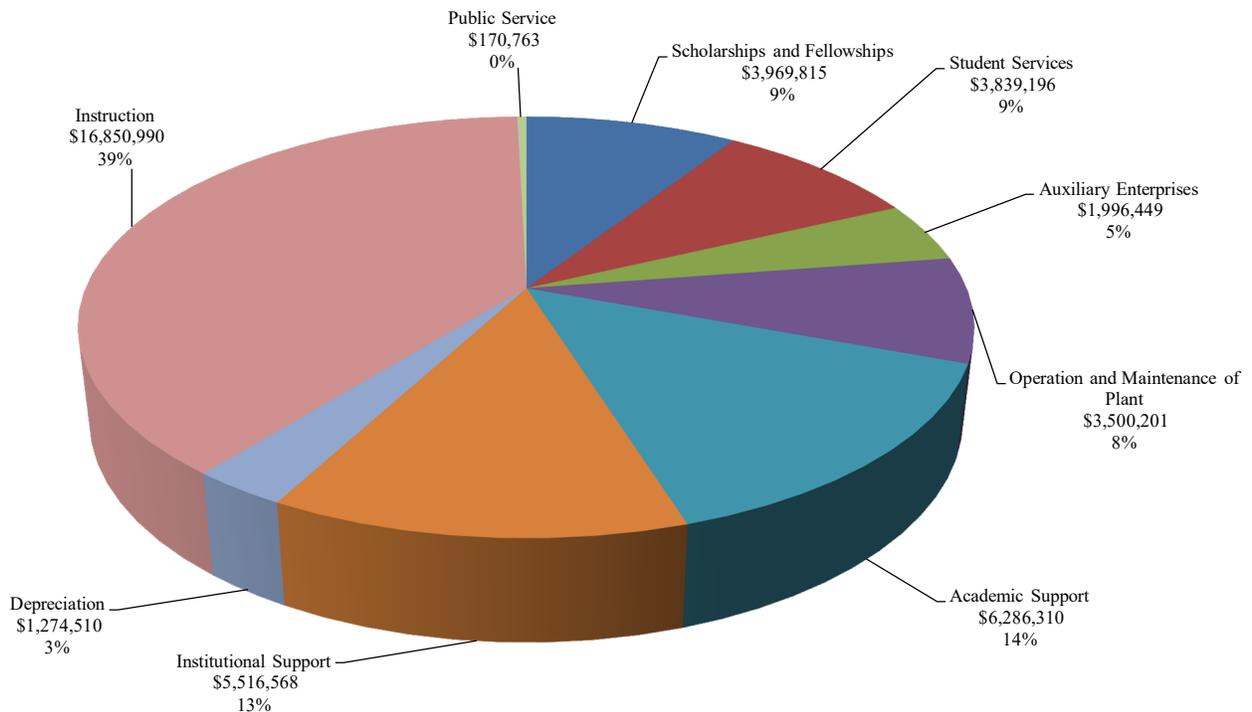
For the Years Ended August 31, 2020 and 2019

The following are graphic illustrations of operating expenses by functional category and percentage of total operating expenses for the years ended August 31, 2020 and 2019.

**Operating Expenses by Function and Percentage  
For the Year Ended August 31, 2020**

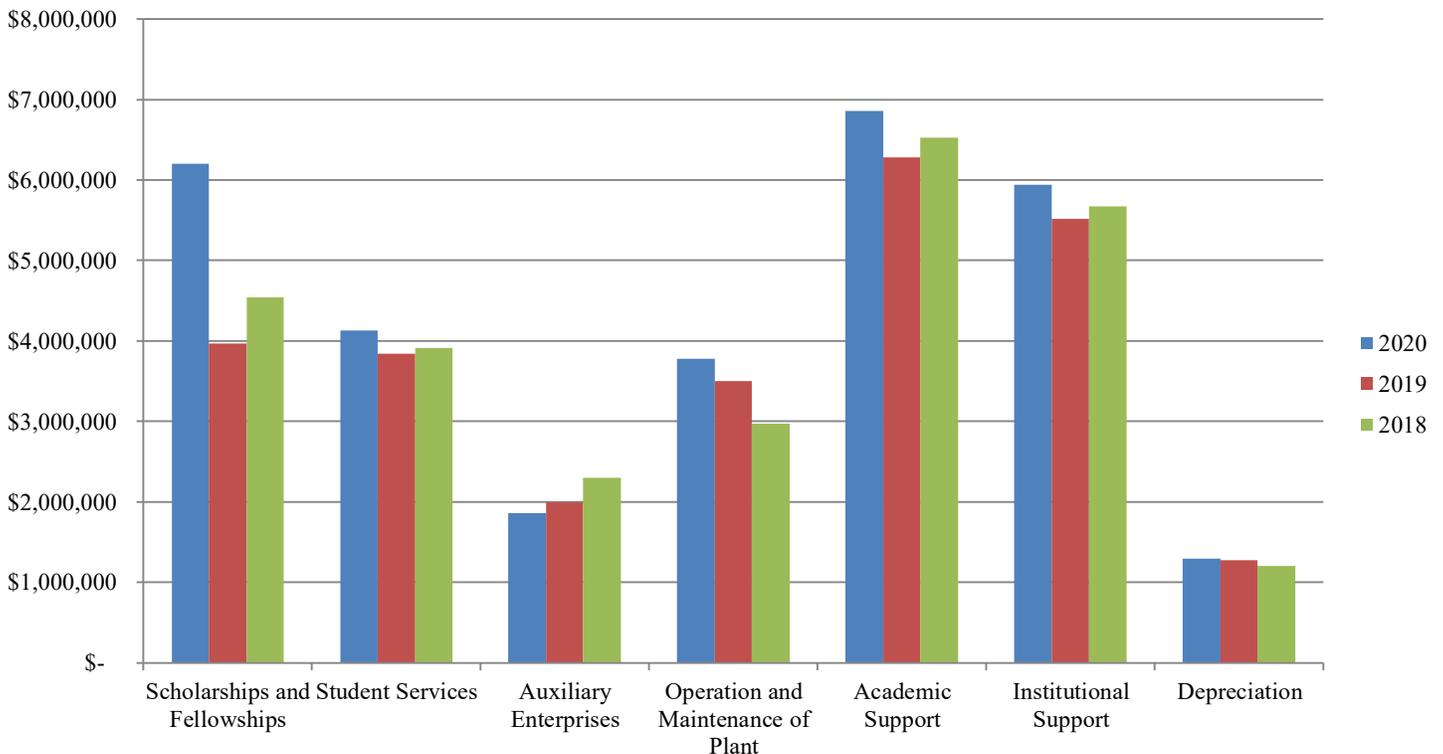


**Operating Expenses by Function and Percentage  
For the Year Ended August 31, 2019**



**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**Comparison of Operating Expenses**  
**Fiscal Years 2020-2018**



**Capital Assets**

**CAPITAL ASSETS ACTIVITY**  
**Years Ended August 31, 2020-2018**

	2020	2019	Increase (Decrease) 2020-2019	2018	Increase (Decrease) 2019-2018
Capital assets not depreciated:					
Land	\$ 494,128	\$ 494,128	\$ -	\$ 494,128	\$ -
Construction in process	5,043,762	17,263	5,026,499	-	17,263
Total	<u>5,537,890</u>	<u>511,391</u>	<u>5,026,499</u>	<u>494,128</u>	<u>17,263</u>
Other capital assets:					
Buildings and improvements	35,794,384	35,794,384	-	35,786,314	8,070
Facilities and improvements	4,749,412	4,674,820	74,592	4,627,585	47,235
Telecommunications equipment	2,021,828	1,947,483	74,345	1,823,415	124,068
Furniture and equipment	7,087,078	6,489,410	597,668	6,248,659	240,751
Library books	351,523	345,298	6,225	331,130	14,168
Total	<u>50,004,225</u>	<u>49,251,395</u>	<u>752,830</u>	<u>48,817,103</u>	<u>434,292</u>
Less accumulated depreciation	<u>(24,588,793)</u>	<u>(23,298,069)</u>	<u>(1,290,724)</u>	<u>(22,153,259)</u>	<u>(1,144,810)</u>
<b>Net Capital Assets</b>	<u>\$ 30,953,322</u>	<u>\$ 26,464,717</u>	<u>\$ 4,488,605</u>	<u>\$ 27,157,972</u>	<u>\$ (693,255)</u>

**ALVIN COMMUNITY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

**Fiscal Year 2020 Compared to 2019**

As of August 31, 2020, the College had \$55,542,115 invested in capital assets, \$24,588,793 in accumulated depreciation, and \$30,953,322 in net capital assets. Significant additions during the fiscal year included new learning system equipment, as well as ultrasound machines and other equipment for the nursing school.

**Fiscal Year 2019 Compared to 2018**

As of August 31, 2019, the College had \$49,762,786 invested in capital assets, \$23,298,069 in accumulated depreciation, and \$26,464,717 in net capital assets. Significant additions during the fiscal year included new telecommunication equipment for several buildings, as well as additional equipment for the nursing school.

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

**Long-Term Debt**

The principal balance of the bonds was \$28,625,000 and \$30,615,000 as of August 31, 2020 and 2019, respectively.

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

**COVID-19**

In March 2020, COVID-19 was recognized as a pandemic both worldwide and in the United States with local stay-at-home orders going into effect. The College suspended face-to-face classes for the remainder of the school year. While changes to operations caused a significant hardship, the overall impact to the financial operations for the 2019-2020 school year as a percentage of the overall budget was nominal.

**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 Business Office at 3110 Mustang Road, Alvin, Texas 77511.



***BASIC FINANCIAL STATEMENTS***



# ALVIN COMMUNITY COLLEGE

Exhibit 1

## STATEMENTS OF NET POSITION

August 31, 2020 and 2019

<u>Assets</u>	2020	2019
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 1,608,810	\$ 1,903,212
Restricted cash and cash equivalents	19,987,530	24,875,507
Accounts receivable, net	3,405,823	2,477,963
Inventories	240,303	294,116
Prepays	1,230,625	686,814
<b>Total Current Assets</b>	<b>26,473,091</b>	<b>30,237,612</b>
<b>Noncurrent Assets:</b>		
Investments	13,650,000	12,450,000
Capital assets, net:		
Nondepreciable	5,537,890	511,391
Depreciable	25,415,432	25,953,326
<b>Total Noncurrent Assets</b>	<b>44,603,322</b>	<b>38,914,717</b>
<b>Total Assets</b>	<b>71,076,413</b>	<b>69,152,329</b>
<b><u>Deferred Outflows of Resources</u></b>		
Deferred outflows - pensions	4,339,605	4,274,255
Deferred outflows - OPEB	5,951,439	3,241,397
Deferred charge on refunding	-	151,897
<b>Total Deferred Outflows of Resources</b>	<b>10,291,044</b>	<b>7,667,549</b>
<b><u>Liabilities</u></b>		
<b>Current Liabilities:</b>		
Accounts payable and accrued liabilities	1,345,456	1,025,903
Funds held for others	46,535	37,164
Unearned revenues	4,113,549	4,431,519
Compensated absences	301,039	337,860
Bonds payable, net of premiums - current portion	2,110,000	1,990,000
<b>Total Current Liabilities</b>	<b>7,916,579</b>	<b>7,822,446</b>
<b>Noncurrent Liabilities:</b>		
Compensated absences	227,667	76,859
Net pension liability	9,596,705	9,552,204
Net OPEB liability	26,895,554	23,714,289
Bonds payable, net of premiums	29,443,730	31,844,989
<b>Total Noncurrent Liabilities</b>	<b>66,163,656</b>	<b>65,188,341</b>
<b>Total Liabilities</b>	<b>74,080,235</b>	<b>73,010,787</b>
<b><u>Deferred Inflows of Resources</u></b>		
Deferred inflows - pensions	1,911,006	987,826
Deferred inflows - OPEB	6,709,983	9,178,950
<b>Total Deferred Inflows of Resources</b>	<b>8,620,989</b>	<b>10,166,776</b>
<b><u>Net Position</u></b>		
Net investment in capital assets	19,387,122	17,657,132
Restricted for expendable student aid	2,068,934	109,879
Unrestricted	(22,789,823)	(24,124,696)
<b>Total Net Position (Schedule D)</b>	<b>\$ (1,333,767)</b>	<b>\$ (6,357,685)</b>

See accompanying notes to basic financial statements.



# ALVIN COMMUNITY COLLEGE FOUNDATION

Exhibit 1A

## STATEMENTS OF FINANCIAL POSITION

August 31, 2020 and 2019

<u>Assets:</u>	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 197,476	\$ 174,081
Investments	3,521,793	3,203,348
Accounts receivable	-	450
Inventory	5,251	5,251
Prepays	2,200	-
<b>Total Assets</b>	<b>\$ 3,726,720</b>	<b>\$ 3,383,130</b>
<u>Liabilities:</u>		
Accounts payable	\$ 21,162	\$ 45,736
<b>Total Liabilities</b>	<b>\$ 21,162</b>	<b>\$ 45,736</b>
<u>Net Assets:</u>		
Without donor restrictions	\$ 165,462	\$ 184,583
With donor restrictions		
Purpose restrictions	2,228,622	1,841,337
Perpetual in nature	1,311,474	1,311,474
<b>Total Net Assets</b>	<b>\$ 3,705,558</b>	<b>\$ 3,337,394</b>

See accompanying notes to basic financial statements.



# ALVIN COMMUNITY COLLEGE

Exhibit 2

## STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended August 31, 2020 and 2019

	2020	2019
<b><u>Operating Revenues:</u></b>		
Tuition and fees, net of discounts of \$2,938,660 for 2020 and \$3,432,128 for 2019	\$ 9,176,163	\$ 8,857,943
Federal grants and contracts	1,617,662	1,722,095
State grants and contracts	769,188	617,808
Nongovernmental grants and contracts	256,900	18,064
Auxiliary enterprises, net of discounts of \$246,332 for 2020 and \$284,720 for 2019	1,438,144	1,581,929
<b>Total Operating Revenues (Schedule A)</b>	<b>13,258,057</b>	<b>12,797,839</b>
<b><u>Operating Expenses:</u></b>		
Instruction	18,021,555	16,850,990
Public service	129,855	170,763
Academic support	6,852,610	6,286,310
Student services	4,124,900	3,839,196
Institutional support	5,940,291	5,516,568
Operation and maintenance of plant	3,775,153	3,500,201
Scholarships and fellowships	6,204,189	3,969,815
Auxiliary enterprises	1,861,358	1,996,449
Depreciation	1,290,724	1,274,510
<b>Total Operating Expenses (Schedule B)</b>	<b>48,200,635</b>	<b>43,404,802</b>
<b>Operating (Loss)</b>	<b>(34,942,578)</b>	<b>(30,606,963)</b>
<b><u>Nonoperating Revenues (Expenses):</u></b>		
State appropriations	12,290,722	11,637,388
Property tax revenue	19,453,051	17,296,711
Debt service ad valorem taxes	1,640,190	1,608,969
Federal revenue, nonoperating	6,758,351	5,248,502
Investment income	549,582	918,389
Interest on capital-related debt	(1,207,617)	(1,274,737)
(Loss) on disposal of capital assets	-	(10,095)
Other nonoperating revenues	482,217	668,710
<b>Total Nonoperating Revenues, Net (Schedule C)</b>	<b>39,966,496</b>	<b>36,093,837</b>
<b>Change in Net Position</b>	5,023,918	5,486,874
Beginning net position	(6,357,685)	(11,844,559)
<b>Ending Net Position</b>	<b>\$ (1,333,767)</b>	<b>\$ (6,357,685)</b>

See accompanying notes to basic financial statements.



# ALVIN COMMUNITY COLLEGE FOUNDATION

## STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Exhibit 2A

For the Years Ended August 31, 2020 and 2019

	Without Donor Restrictions	With Donor Restrictions	Total	
			2020	2019
<b>Revenues</b>				
<b>Support and Revenue:</b>				
Contributions and grants	\$ -	\$ 176,937	\$ 176,937	\$ 97,658
Gala income, net	82,811	-	82,811	86,891
Alvin Live, net	-	-	-	2,307
Interest and dividend income	-	73,065	73,065	71,114
Travel/fundraisers	-	-	-	18,785
Dolphin athletics, net	-	1,950	1,950	3,350
ACC Feed the Hungry, net	-	599	599	498
Investment gains	-	253,309	253,309	93,628
Unrestricted Income	5,053	-	5,053	4,195
<b>Total Local Support</b>	<b>87,864</b>	<b>505,860</b>	<b>593,724</b>	<b>378,426</b>
Net assets released from restrictions:				
Restrictions satisfied by payments	118,575	(118,575)	-	-
<b>Total Support and Revenues</b>	<b>206,439</b>	<b>387,285</b>	<b>593,724</b>	<b>378,426</b>
<b>Expenses</b>				
<b>Program services:</b>				
Scholarships	76,751	-	76,751	74,757
Awards	41,824	-	41,824	124,095
<b>Total Program Services</b>	<b>118,575</b>	<b>-</b>	<b>118,575</b>	<b>198,852</b>
<b>Support services:</b>				
<b>Fundraising:</b>				
Gala expenses	35,073	-	35,073	33,050
Alvin Live expenses	-	-	-	637
Dolphin Athletics expenses	-	-	-	1,615
ACC Feed the Hungry expenses	2,500	-	2,500	2,139
<b>Total Fundraising</b>	<b>37,573</b>	<b>-</b>	<b>37,573</b>	<b>37,441</b>
<b>Management and general:</b>				
Professional services	22,970	-	22,970	26,965
Operating expenses and supplies	8,890	-	8,890	9,274
Other	37,552	-	37,552	1,901
<b>Total Management and General</b>	<b>69,412</b>	<b>-</b>	<b>69,412</b>	<b>38,140</b>
<b>Total Expenses</b>	<b>225,560</b>	<b>-</b>	<b>225,560</b>	<b>274,433</b>
<b>Change in Net Assets</b>	<b>(19,121)</b>	<b>387,285</b>	<b>368,164</b>	<b>103,993</b>
Beginning net assets	184,583	3,152,811	3,337,394	3,233,401
<b>Ending Net Assets</b>	<b>\$ 165,462</b>	<b>\$ 3,540,096</b>	<b>\$ 3,705,558</b>	<b>\$ 3,337,394</b>

See accompanying notes to basic financial statements.

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# ALVIN COMMUNITY COLLEGE

## STATEMENTS OF CASH FLOWS

For the Years Ended August 31, 2020 and 2019

	2020	2019
<b>Cash Flows from Operating Activities:</b>		
Receipts from students and other customers	\$ 10,692,130	\$ 9,588,206
Receipts of grants and contracts	1,638,067	2,156,724
Payments to or on behalf of employees	(32,406,199)	(30,960,859)
Payments to suppliers for goods or services	(9,608,096)	(9,078,570)
Payments of scholarships	(6,204,189)	(3,969,815)
<b>Net Cash (Used) by Operating Activities</b>	<b>(35,888,287)</b>	<b>(32,264,314)</b>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Receipts of State appropriations	12,290,722	11,637,388
Receipts of maintenance and operations ad valorem taxes	19,453,051	17,296,711
Receipts from nonoperating Federal revenue	6,758,351	5,248,502
Other	482,217	668,710
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>38,984,341</b>	<b>34,851,311</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Receipts from debt service ad valorem taxes	1,640,190	1,608,969
Purchases of capital assets	(5,779,329)	(607,589)
Proceeds from sale of capital assets	-	16,239
Payments on principal debt	(1,990,000)	(1,905,000)
Interest payments on principal debt	(1,498,876)	(1,565,996)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(7,628,015)</b>	<b>(2,453,377)</b>
<b>Cash Flows from Investing Activities:</b>		
Purchases of investments	(26,600,000)	(21,382,000)
Receipts from sale of investments	25,400,000	17,682,000
Receipts from investment income	549,582	918,389
<b>Net Cash (Used) by Investing Activities</b>	<b>(650,418)</b>	<b>(2,781,611)</b>
<b>(Decrease) in Cash and Cash Equivalents</b>	<b>(5,182,379)</b>	<b>(2,647,991)</b>
Beginning cash and cash equivalents	26,778,719	29,426,710
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 21,596,340</b>	<b>\$ 26,778,719</b>
<b>Ending Cash and Cash Equivalents:</b>		
Cash and cash equivalents	\$ 1,608,810	\$ 1,903,212
Restricted cash and cash equivalents	19,987,530	24,875,507
<b>Total Cash and Cash Equivalents</b>	<b>\$ 21,596,340</b>	<b>\$ 26,778,719</b>

# ALVIN COMMUNITY COLLEGE

Exhibit 3

## STATEMENTS OF CASH FLOWS, Continued

For the Years Ended August 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>Reconciliation of Operating Income (Loss)</b>		
<b>to Net Cash Provided (Used) by Operating Activities:</b>		
Operating (loss)	\$ (34,942,578)	\$ (30,606,963)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Depreciation expense	1,290,724	1,274,510
Changes in assets and liabilities:		
Receivables, net	(927,860)	(1,052,909)
Inventories	53,813	214,843
Prepays	(543,811)	(108,859)
Deferred outflows	(2,623,495)	(3,937,863)
Deferred inflows	(1,545,787)	2,732,916
Accounts payable and accrued liabilities	319,553	54,365
Funds held for others	9,371	783
Deferred revenues	(317,970)	73,471
Exit incentive	-	(327,043)
Net pension liability	44,501	3,790,412
Net OPEB liability	3,181,265	(4,358,180)
Compensated absences	113,987	(13,797)
<b>Net Cash (Used) by Operating Activities</b>	<u>\$ (35,888,287)</u>	<u>\$ (32,264,314)</u>

See accompanying notes to basic financial statements.



# ALVIN COMMUNITY COLLEGE FOUNDATION

Exhibit 3A

## STATEMENTS OF CASH FLOWS

For the Years Ended August 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 368,164	\$ 103,993
<b>Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:</b>		
Investment (gains)	(253,309)	(93,628)
Interest (earnings)	(73,065)	(71,114)
(Increase) decrease in current assets:		
Accounts receivable	450	2,600
Prepays	(2,200)	-
Increase (decreas) in current liabilities		
Accounts payable	(24,574)	23,529
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>15,466</u>	<u>(34,620)</u>
<b>Cash Flows from Investing Activities:</b>		
Purchase of investments	(85,050)	(200,940)
Proceeds from sale of investments	92,979	22,488
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>7,929</u>	<u>(178,452)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	23,395	(213,072)
Beginning cash and cash equivalents	174,081	387,153
<b>Ending Cash and Cash Equivalents</b>	<u>\$ 197,476</u>	<u>\$ 174,081</u>

See accompanying notes to basic financial statements.



# ALVIN COMMUNITY COLLEGE

## NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2020 and 2019

### 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 Statement No. 14 and No. 34*, 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 Statement No. 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, 2020 and 2019. 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, 2020 and 2019. 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, 2020 and 2019

**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 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, 2020 and 2019

**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.

**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 charge 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.

At the fund level, the College has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

**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.

**Inventories**

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

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**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 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.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**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.

**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.

**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, 2020 and 2019 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.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**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 of Texas or its agencies, (3) obligations of political subdivisions rated not less than “A” by a national investment rating firm, (4) certificates of deposit, and (5) other instruments and obligations authorized by statute.

**NOTE 4—Deposits and Investments**

**Deposits**

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, 2020 and 2019, 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:

	2020	2019
Cash and cash equivalents:		
Bank deposits - demand deposits	\$ 1,592,361	\$ 1,886,257
Petty cash	16,449	16,955
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,608,810</b>	<b>\$ 1,903,212</b>

**Investments**

As of August 31, 2020, the College had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 13,650,000	0.43
TexSTAR	19,987,530	0.06
<b>Total Fair Value</b>	<b>\$ 33,637,530</b>	
Portfolio weighted average maturity		0.21

As of August 31, 2020 and 2019, the College held certificates of deposit of \$13,650,000 and \$12,450,000 respectively. For the current fiscal year, all \$13,650,000 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.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

*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 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.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**NOTE 5–Disaggregation of Accounts Receivable**

Accounts receivable were as follows at August 31:

	<u>2020</u>	<u>2019</u>
Student receivable	\$ 1,735,867	\$ 1,664,509
Taxes receivable	502,356	473,737
Interest receivable	27,613	53,084
Federal receivable	1,123,589	208,168
State receivable	209,483	168,329
Sponsor receivable	143,285	257,571
ACC Foundation	21,162	45,736
Total accounts receivable	<u>3,763,355</u>	<u>2,871,134</u>
Less allowance for doubtful accounts	<u>(357,532)</u>	<u>(393,171)</u>
<b>Total Accounts Receivable, Net</b>	<b>\$ 3,405,823</b>	<b>\$ 2,477,963</b>

**NOTE 6–Disaggregation of Accounts Payable and Accrued Liabilities**

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

	<u>2020</u>	<u>2019</u>
Accrued payroll	\$ 8,395	\$ 15,077
Vendors payable	1,308,695	978,785
Sales tax payable	28,366	32,041
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 1,345,456</b>	<b>\$ 1,025,903</b>

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**NOTE 7—Capital Assets**

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

	Balance September 1, 2019	Additions	Deletions/ Adjustments	Balance August 31, 2020
Nondepreciable:				
Land	\$ 494,128	\$ -	\$ -	\$ 494,128
Construction in process	17,263	5,026,499	-	5,043,762
<b>Subtotal</b>	<u>511,391</u>	<u>5,026,499</u>	<u>-</u>	<u>5,537,890</u>
Other capital assets:				
Buildings and improvements	35,794,384	-	-	35,794,384
Facilities and improvements	4,674,820	74,592	-	4,749,412
Furniture and equipment	6,489,410	597,668	-	7,087,078
Telecommunications equipment	1,947,483	74,345	-	2,021,828
Library books	345,298	6,225	-	351,523
<b>Subtotal</b>	<u>49,251,395</u>	<u>752,830</u>	<u>-</u>	<u>50,004,225</u>
Less accumulated depreciation:				
Buildings and improvements	14,388,218	640,024	-	15,028,242
Facilities and improvements	2,512,626	127,080	-	2,639,706
Furniture and equipment	4,350,476	443,060	-	4,793,536
Telecommunications equipment	1,774,882	69,524	-	1,844,406
Library books	271,867	11,036	-	282,903
<b>Total accumulated depreciation</b>	<u>23,298,069</u>	<u>1,290,724</u>	<u>-</u>	<u>24,588,793</u>
<b>Net Capital Assets</b>	<u>\$ 26,464,717</u>	<u>\$ 4,488,605</u>	<u>\$ -</u>	<u>\$ 30,953,322</u>

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

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

	<b>Balance September 1, 2018</b>	<b>Additions</b>	<b>Deletions/ Adjustments</b>	<b>Balance August 31, 2019</b>
Nondepreciable:				
Land	\$ 494,128	\$ -	\$ -	\$ 494,128
Construction in process	-	17,263	-	17,263
<b>Subtotal</b>	<u>494,128</u>	<u>17,263</u>	<u>-</u>	<u>511,391</u>
Other capital assets:				
Buildings and improvements	35,786,314	8,070	-	35,794,384
Facilities and improvements	4,627,585	47,235	-	4,674,820
Furniture and equipment	6,248,659	396,785	(156,034)	6,489,410
Telecommunications equipment	1,823,415	124,068	-	1,947,483
Library books	331,130	14,168	-	345,298
<b>Subtotal</b>	<u>48,817,103</u>	<u>590,326</u>	<u>(156,034)</u>	<u>49,251,395</u>
Less accumulated depreciation:				
Buildings and improvements	13,748,339	639,879	-	14,388,218
Facilities and improvements	2,374,748	137,878	-	2,512,626
Furniture and equipment	4,062,836	417,340	(129,700)	4,350,476
Telecommunications equipment	1,699,946	74,936	-	1,774,882
Library books	267,390	4,477	-	271,867
<b>Total accumulated depreciation</b>	<u>22,153,259</u>	<u>1,274,510</u>	<u>(129,700)</u>	<u>23,298,069</u>
<b>Net Capital Assets</b>	<u>\$ 27,157,972</u>	<u>\$ (666,921)</u>	<u>\$ (26,334)</u>	<u>\$ 26,464,717</u>

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**NOTE 8—Long-Term Liabilities**

Long-term liabilities activity for the year ended August 31, 2020 was as follows:

	<b>Balance September 1, 2019</b>	<b>Additions</b>	<b>Payments</b>	<b>Balance August 31, 2020</b>	<b>Current Portion</b>
Bonds and Notes:					
General obligation refunding bonds - 2012	\$ 8,690,000	\$ -	\$ (1,230,000)	\$ 7,460,000	\$ 1,365,000
General obligation refunding bonds - 2013	55,000	-	(55,000)	-	-
Tax notes - 2018	21,870,000	-	(705,000)	21,165,000	745,000
Deferred amounts:					
For premiums	3,219,989	-	(291,259)	2,928,730	-
	<u>33,834,989</u>	<u>-</u>	<u>(2,281,259)</u>	<u>31,553,730</u>	<u>2,110,000</u>
Other liabilities:					
Net pension liability	9,552,204	44,501	-	9,596,705	-
Net OPEB liability	23,714,289	3,181,265	-	26,895,554	-
Compensated absences	414,719	350,123	(236,136)	528,706	301,039
<b>Total Long-Term Liabilities</b>	<u>\$ 67,516,201</u>	<u>\$ 3,575,889</u>	<u>\$ (2,517,395)</u>	<u>\$ 68,574,695</u>	<u>\$ 2,411,039</u>

Long-term liabilities activity for the year ended August 31, 2019 was as follows:

	<b>Balance September 1, 2018</b>	<b>Additions</b>	<b>Payments</b>	<b>Balance August 31, 2019</b>	<b>Current Portion</b>
Bonds:					
General obligation refunding bonds - 2012	\$ 8,690,000	\$ -	\$ -	\$ 8,690,000	\$ 1,230,000
General obligation refunding bonds - 2013	1,265,000	-	(1,210,000)	55,000	55,000
Tax notes - 2018	22,565,000	-	(695,000)	21,870,000	705,000
Deferred amounts:					
For premiums	3,511,248	-	(291,259)	3,219,989	-
	<u>36,031,248</u>	<u>-</u>	<u>(2,196,259)</u>	<u>33,834,989</u>	<u>1,990,000</u>
Other liabilities:					
Net pension liability	5,761,792	3,790,412	-	9,552,204	-
Net OPEB Liability	28,072,469	-	(4,358,180)	23,714,289	-
Compensated absences	428,516	335,303	(349,100)	414,719	337,860
Exit incentive liability	327,043	-	(327,043)	-	-
<b>Total Long-Term Liabilities</b>	<u>\$ 70,621,068</u>	<u>\$ 4,125,715</u>	<u>\$ (7,230,582)</u>	<u>\$ 67,516,201</u>	<u>\$ 2,327,860</u>

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**NOTE 9—Bonds and Notes Payable**

General information related to bonds payable is summarized as follows:

**Limited Tax Refunding Bonds, Series 2012**

- To advance refund \$8,750,000 of the limited tax, series 2005 bonds and to pay the costs of issuing the bonds.
- Issued April 1, 2012.
- Original amount of issue – \$8,690,000, with all authorized bonds issued.
- Interest rates range from 3.5 percent to 5.0 percent.
- Due in semiannual installments each February 15 and August 15, with interest payments beginning August 15, 2012 and principal payments beginning February 15, 2020, and the final installment due February 15, 2025.
- Source of revenue for debt service – annual ad valorem taxes.
- Outstanding bonds payable of \$7,460,000 at August 31, 2020.

**Tax Notes, Series 2018**

- To provide capital for additional construction and improvements around the campus.
- Issued August 15, 2018.
- Interest rates range from three percent to five 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 bonds payable of \$21,165,000 at August 31, 2020.

**Bond and Note Debt Service Requirements**

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,110,000	\$ 1,314,656	\$ 3,424,656
2022	2,210,000	1,211,775	3,421,775
2023	2,320,000	1,104,150	3,424,150
2024	2,420,000	1,002,937	3,422,937
2025	2,515,000	903,300	3,418,300
2026-2030	5,290,000	3,627,500	8,917,500
2031-2035	6,790,000	2,125,000	8,915,000
2036-2038	4,970,000	381,000	5,351,000
<b>Total</b>	<b>\$ 28,625,000</b>	<b>\$ 11,670,318</b>	<b>\$ 40,295,318</b>

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

**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 \$23,752,596 and \$23,118,852 for the fiscal years ended August 31, 2020 and 2019, 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. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard 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 the TRS's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.trs.texas.gov/TRS%20Documents/cafr2019.pdf](http://www.trs.texas.gov/TRS%20Documents/cafr2019.pdf), selecting *About TRS*, then *Publications*, then *Financial Reports* or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698.

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

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member’s age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic 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’s unfunded actuarial liabilities would be increased to a period that exceeds 31 years or, if the amortization period already exceeds 31 years, the period would be increased by such action.

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increase from the State, participating employers, and active employees to make TRS actuarially sound. This action causing TRS to be actuarially sound allowed the Legislature to approve funding for a thirteenth check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

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. SB12 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.

<b>Contribution Rates</b>			
<b>Fiscal Year</b>	<b>State</b>	<b>Public Education Employer*</b>	<b>Active Employee</b>
2019	6.80%	1.50%	7.70%
2020	7.50%	1.50%	7.70%
2021	7.50%	1.60%	7.70%
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%

\*SB 12 requires an increase in employer contributions by public school districts, charter schools, and regional education service centers. Prior to SB12, only those employers not participating in Social Security were required to pay a 1.5% contribution. Beginning September 1, 2019, all employers are required to pay the Public Education Employer Contribution irrespective of participation in Social Security.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

	Contribution Rates	
	2019	2020
Member	7.7%	7.7%
NECE (State)	6.8%	7.5%
Employers	6.8%	7.5%

	Measurement Year (2019)	Fiscal Year (2020)
	Employer contributions	\$ 646,164
Member contributions	\$ 1,222,702	\$ 1,341,039
NECE on-behalf contributions	\$ 437,221	\$ 1,231,980

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 GAA.

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 school, junior college, 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.
- When the employing district is a public or charter school, the employer shall contribute 1.5% of covered payroll to TRS beginning in fiscal year 2020. This contribution rate, called the Public Education Employer Contribution (PEEC), will replace the Non-Federal Old-Age, Survivors, and Disability Insurance (OASDI) Program surcharge that was in effect in fiscal year 2019.

In addition to the employer contributions listed above, there are two additional surcharges to which an employer is subject:

- When employing a retiree of TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district or charter school does not contribute to the OASDI Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

and 100% of the state contribution rate for all other employees. This surcharge was in effect through fiscal year 2019 and was replaced by the PEEC explained above.

Actuarial Assumptions

The total pension liability (TPL) in the August 31, 2018 actuarial valuation rolled forward to August 31, 2019 was determined using the following actuarial assumptions:

Valuation date	August 31, 2018 rolled forward to August 31, 2019
Actuarial cost method	Individual entry age normal
Asset valuation method	Market value
Single discount rate	7.25%
Long-term expected rate	7.25%
Municipal bond rate as of August 2019	2.63%. 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"
Last year ending August 31 in projection period (100 years)	2116
Inflation	2.30%
Salary increases	3.05% to 9.05%, including inflation
Ad hoc postemployment benefit changes	None

The actuarial methods and assumptions used in the determination of the TPL are the same assumptions used in the actuarial valuation as of ending August 31, 2018. For a full description of these assumptions, please see the TRS actuarial valuation report dated November 9, 2018.

Discount Rate

The single discount rate of 7.25% was used to measure the TPL. The single discount rate was based on the expected rate of return on plan investments of 7.25%. 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 the 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, TRS' 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 expected rate of return on TRS investments is 7.25%. 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, 2020 and 2019

Best estimates of arithmetic real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2019 are summarized below:

**Teacher Retirement System of Texas**  
**Asset Allocation and Long-Term Expected Real Rate of Return**  
As of August 31, 2019

Asset Class	Fiscal Year 2019 Target Allocation (1)	New Target Allocation (2)	Long-Term Expected Geometric Real Rate of Return (3)
<b>Global Equity</b>			
U.S.	18.0%	18.0%	6.4%
Non-U.S. Developed	13.0%	13.0%	6.3%
Emerging Markets	9.0%	9.0%	7.3%
Directional Hedge Funds	4.0%	-	-
Private Equity	13.0%	14.0%	8.4%
<b>Stable Value</b>			
U.S. Treasuries (4)	11.0%	16.0%	3.1%
Stable Value Hedge Funds	4.0%	5.0%	4.5%
Absolute Return	-	-	-
<b>Real Return</b>			
Global Inflation-Linked Bonds (4)	3.0%	-	-
Real Assets	14.0%	15.0%	8.5%
Energy, Natural Resources, and Infrastructure	5.0%	6.0%	7.3%
Commodities	-	-	-
<b>Risk Parity</b>			
Risk Parity	5.0%	8.0%	5.8%/6.5% (5)
<b>Leverage</b>			
Cash	1.0%	2.0%	2.5%
Asset Allocation Leverage	-	-6.0%	2.7%
<b>Total</b>	<u>100.0%</u>	<u>100.0%</u>	<u>7.2%</u>

- (1) Target allocations are based on the Strategic Asset Allocation as of fiscal year 2019.
- (2) New allocations are based on the Strategic Asset Allocation to be implemented fiscal year 2020.
- (3) Ten-year annualized geometric nominal returns include the real rate of return and inflation of 2.1%.
- (4) New Target Allocation groups Government Bonds within the stable value allocation. This includes global sovereign nominal and inflation-linked bonds.
- (5) 5.8% (6.5%) return expectation corresponds to Risk Parity with a 10% (12%) target volatility.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net pension liability (NPL) if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the NPL:

	<b>1% Decrease in Discount Rate (6.25%)</b>	<b>Discount Rate (7.25%)</b>	<b>1% Increase in Discount Rate (8.25%)</b>
College's proportionate share of the net pension liability	\$ 14,751,530	\$ 9,596,705	\$ 5,420,302

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

At August 31, 2020, the College reported a liability of \$9,596,705 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	\$ 9,596,705
State's proportionate share that is associated with the College	6,493,802
<b>Total</b>	<b>\$ 16,090,507</b>

The NPL was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the TPL used to calculate the NPL was determined by an actuarial valuation as of August 31, 2018 rolled forward to August 31, 2019. 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, 2018 through August 31, 2019.

At August 31, 2020, the College's proportion of the collective NPL was 0.0184612%, which was an increase of 0.0011069% from its proportion measured as of August 31, 2019.

**Changes Since the Prior Actuarial Valuation**

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of Senate Bill 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.
- The Texas Legislature approved funding for a thirteenth check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever is less.

For the year ended August 31, 2020, the District recognized pension expense of \$1,020,085 and revenue of \$1,020,085 for support provided by the State.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

At August 31, 2019, 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:

	<b>Deferred Outflows Of Resources</b>	<b>Deferred Inflows Of Resources</b>
Difference between expected and actual economic experience	\$ 40,315	\$ 333,213
Changes in actuarial assumptions	2,977,369	1,230,390
Net difference between projected and actual investment earnings	96,362	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	461,739	347,403
Contributions paid to TRS subsequent to the measurement date	763,820	-
<b>Total</b>	<b>\$ 4,339,605</b>	<b>\$ 1,911,006</b>

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:

<b>Year Ended August 31</b>	<b>Pension Expense</b>
2021	\$ 264,156
2022	179,639
2023	544,115
2024	540,766
2025	200,617
Thereafter	(64,514)
<b>Total</b>	<b>\$ 1,664,779</b>

**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 Texas State Legislature. For fiscal years 2020 and 2019, the percentage of participant salaries contributed by the State and each participant was 6.60 percent of annual compensation. For employees who were employed as of September 1, 1995, the College contributed 1.9 percent for fiscal years 2020 and 2019 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. SB 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 \$127,649, \$142,362, and \$165,008 for fiscal years 2020, 2019, and 2018, respectively. These amounts represent the portion of expended appropriations made by the State Legislature on behalf of the College.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Years Ended August 31, 2020 and 2019**

The total payroll for all College employees was \$23,752,596, \$23,118,852, and \$22,650,134 for fiscal years 2020, 2019, and 2018, respectively. The total payroll of employees covered by the ORP was \$3,884,209, \$4,328,967, and \$5,016,362 for fiscal years 2020, 2019, and 2018, 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 percent of their total gross earnings and the College contributes 1.3 percent of the participant's total gross earnings. Benefits are immediately vested. The total payroll of employees covered by the Money Purchase Plan was \$1,743,682, and \$4,003,256 for the years ended August 31, 2020 and 2019, respectively. Contributions made by the College during the years ended August 31, 2020 and 2019 were approximately \$22,668 and \$52,042, respectively.

**NOTE 11—Postemployment Health Care and Life Insurance Benefits**

**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 Texas Legislature.

**OPEB Plan Fiduciary Net Position**

Detailed information about the GBP's fiduciary net position is available in the separately issued ERS Comprehensive Annual 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>; 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 ten years of service credit with an agency or institution that participates in the GBP to be eligible for GBP retiree insurance. The GBP provides self-funded group health (medical and prescription drug) benefits for eligible retirees under HealthSelect. The GBP also provides a fully insured medical benefit option for Medicare-primary participants under the HealthSelect Medicare Advantage Plan 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.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

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 “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 Texas 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.

The following table summarizes the maximum monthly employer contribution toward eligible retirees’ health and basic life premium. 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.

		<b>Maximum Montly Employer Contribution</b>
		<b>Fiscal Year 2020</b>
Retiree Only	\$	625
Retiree and Spouse	\$	1,341
Retiree and Children	\$	1,104
Retiree and Family	\$	1,820

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

<b>Premium Contributions by Source</b>			
<b>Group Benefits Program Plan</b>			
<b>For the Years Ended August 31, 2019 and 2018</b>			
		<b>2019</b>	<b>2018</b>
Employer contributions	\$	401,284,833	\$ 307,028,461
Member contributions		209,836,664	203,123,120
NECE on-behalf contributions		20,182,872	16,585,270
<b>Total</b>	<b>\$</b>	<b>631,304,369</b>	<b>\$ 526,736,851</b>

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of August 31, 2019 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	August 31, 2019
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay, open
Remaining amortization period	30 years
Asset valuation method	Marked to Market. Future gains and losses each recognized over closed five-year period, with allowance of direct offsetting of deferrals by subsequent gains or losses.
Discount rate	2.97%
Salary increases	2.50% to 9.5%, including inflation
Aggregate payroll growth	3.00%
Inflation	2.5%
Ad hoc post-employment benefit changes	None
Healthcare cost trend rates:	
HealthSelect	7.30% for FY21, 7.40% for FY22, 7.00% for FY23, decreasing 50 basis points per year to an ultimate rate of 4.50% for FY28 and later years.
HealthSelect Medicare Advantage	10.80% for FY21, 7.40% for FY22, 7.00% for FY23, decreasing 50 basis points per year to an ultimate rate of 4.50% for FY28 and later years.

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, 2017, through August 31, 2018 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 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.

Discount Rate

Because the GBP does not accumulate funds in advance of retirement, the discount rate that was used to measure the total OPEB liability is the municipal bonds rate. The discount rate used to determine the total OPEB liability as of the beginning of the measurement year was 3.51 percent. The discount rate used to measure the total OPEB liability as of the end of the measurement year was 3.96 percent, which amounted to an increase of 0.45 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

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

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.

	<b>1% Decrease in Discount Rate (1.97%)</b>	<b>Discount Rate (2.97%)</b>	<b>1% Increase in Discount Rate (3.97%)</b>
College's proportionate share of the net OPEB liability	\$ 32,094,764	\$ 26,895,554	\$ 7,331,601

Healthcare Trend Rate Sensitivity Analysis

The initial healthcare trend rate is 7.3 percent and the ultimate rate is 4.5 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.

	<b>1% Decrease in Healthcare Cost Trend Rate</b>	<b>Current Healthcare Cost Trend Rate</b>	<b>1% Increase in Healthcare Cost Trend Rate</b>
College's proportionate share of the net OPEB liability	\$ 22,583,961	\$ 26,895,554	\$ 32,529,824

OPEB Liability

*OPEB Expense and Deferred Outflows/Deferred Inflows of Resources Related to OPEB-* At August 31, 2020, the College reported a liability of \$26,895,554 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 pension liability	\$ 26,895,554
State's proportionate share that is associated with the College	20,783,555
<b>Total</b>	<b>\$ 47,679,109</b>

The net OPEB liability was measured as of August 31, 2019 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, 2017 through August 31, 2018.

At the measurement date of August 31, 2019, the College's proportion of the collective net OPEB liability was 0.0778168 percent, which was a decrease of 0.0021971 percent compared to the proportion measured as of August 31, 2018.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

For the fiscal year ended August 31, 2020, the College recognized OPEB expense of \$1,640,429 and revenue of \$1,640,429 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:

- Assumed per capita health benefit costs and assumed health benefit cost and retiree contribution trends have been updated to reflect recent experience and its effects on our short-term expectations.
- The 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.
- The percentage of future male retirees assumed to be married and electing coverage for their spouse and the percentage of future retirees and future retiree spouses assumed to use tobacco have been updated to reflect recent plan experience and expected trends.
- The discount rate assumption was changed from 3.96% as of August 31, 2018 to 2.97% as of August 31, 2019 as a result of requirements by GASB No. 74 to utilize 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.

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

At August 31, 2020, 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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows Of Resources</b>
Net difference between projected and actual investment earnings	\$ 11,058	\$ -
Changes in assumptions	1,914,014	6,010,137
Difference between expected and actual experience	-	699,846
Effect of change in proportion and contributions difference	1,572,166	-
Contributions paid to GBP subsequent to the measurement date	2,454,201	-
<b>Total</b>	<b>\$ 5,951,439</b>	<b>\$ 6,709,983</b>

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

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:

<b>Year Ended August 31</b>	<b>OPEB Expense</b>
2021	\$ (1,468,947)
2022	(1,468,947)
2023	(731,497)
2024	152,545
2025	304,101
Thereafter	-
<b>Total</b>	<b>\$ (3,212,745)</b>

**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, 2020 and 2019, the College had an accrued vacation and compensated time liability of \$528,706 and \$414,719, 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.

**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 2020 and 2019 for which monies have not been received nor funds expended totaled \$6,864,001 and \$8,865,928, respectively. Of these amounts, \$6,809,560 and \$7,532,878 were from Federal contract and grant awards and \$54,441 and \$1,332,050 were from State contract and grant awards for fiscal years 2020 and 2019, respectively.

**ALVIN COMMUNITY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Years Ended August 31, 2020 and 2019

**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:

	<b>2020</b>	<b>2019</b>	
Assessed valuation of the tax district	\$ 12,699,707,978	\$ 11,170,889,617	
Less exemptions	(1,467,122,613)	(1,170,941,962)	
<b>Net Assessed Valuation of the Tax District</b>	<b>\$ 11,232,585,365</b>	<b>\$ 9,999,947,655</b>	
	<b>Maintenance &amp; Operations</b>	<b>Debt Service</b>	<b>Total</b>
For fiscal year 2020:			
Tax rate per \$100 valuation authorized	\$ 0.500000	\$ 0.500000	\$ 1.000000
Tax rate per \$100 valuation assessed	\$ 0.171438	\$ 0.014424	\$ 0.185862
For fiscal year 2019:			
Tax rate per \$100 valuation authorized	\$ 0.500000	\$ 0.500000	\$ 1.000000
Tax rate per \$100 valuation assessed	\$ 0.171802	\$ 0.015973	\$ 0.187775

Taxes levied for the years ended August 31, 2020 and 2019 were \$20,848,634 and \$18,777,402, 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, 2020 and 2019

For the year ended August 31, 2020:

	<b>Maintenance &amp; Operations</b>	<b>Debt Service</b>	<b>Total</b>
Taxes collected:			
Current taxes collected	\$ 19,045,031	\$ 1,602,356	\$ 20,647,387
Delinquent taxes collected	227,145	21,890	249,035
Penalties and interest collected	180,875	15,944	196,819
<b>Total Taxes Collected</b>	<b>\$ 19,453,051</b>	<b>\$ 1,640,190</b>	<b>\$ 21,093,241</b>

For the year ended August 31, 2019:

	<b>Maintenance &amp; Operations</b>	<b>Debt Service</b>	<b>Total</b>
Current taxes collected	\$ 16,926,366	\$ 1,573,770	\$ 18,500,136
Delinquent taxes collected	265,124	24,934	290,058
Penalties and interest collected	105,221	10,265	115,486
<b>Total Taxes Collected</b>	<b>\$ 17,296,711</b>	<b>\$ 1,608,969</b>	<b>\$ 18,905,680</b>

Tax collections for both years ended August 31, 2020 and 2019 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 expenditures, 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, 2020 and 2019**

**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 \$155,457 and \$182,396 to the College for the years ended August 31, 2020 and 2019, respectively. The College furnished certain services, such as office space, supplies, and staff assistance, to the Foundation during the years ended August 31, 2020 and 2019. The costs of these services were not significant to the College.

**NOTE 18—Contingency**

The continued spread of the COVID-19 pandemic has given a rise in uncertainties that may have a significant negative impact on the operating activities and results of the College. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

***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, 2020**

	Measurement Year*			
	2019	2018	2017	2016
College's proportion of the net pension liability	0.0184612%	0.0173543%	0.0180199%	0.0174550%
College's proportionate share of the net pension liability	\$ 9,596,705	\$ 9,552,204	\$ 5,761,792	\$ 6,596,001
State's proportionate share of the net pension liability associated with the College	6,493,802	6,638,482	3,445,635	4,058,819
Total	\$ 16,090,507	\$ 16,190,686	\$ 9,207,427	\$ 10,654,820
College's covered payroll	\$ 15,879,248	\$ 14,693,013	\$ 13,845,409	\$ 13,103,730
College's proportionate share of the net pension liability as a percentage of its covered payroll	60.44%	65.01%	41.62%	50.34%
Plan fiduciary net position as a percentage of the total pension liability	75.24%	73.74%	82.17%	78.00%

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

Notes to Required Supplementary Information:

*Changes in Assumptions:* There were changes in assumptions that affected measurement of the total pension liability (TPL) during the measurement period.

The TPL as of August 31, 2019 was developed using a roll-forward method from the August 31, 2018 valuation.

With the enactment of SB3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

The discount rate changed from 6.907% as of August 31, 2018 to 7.25% as of August 31, 2019.

*Changes in Benefits:* There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

**Measurement Year\***

<u>2015</u>	<u>2014</u>
0.0179298%	0.0192277%
\$ 6,337,945	\$ 5,135,984
4,361,258	3,574,251
<u>\$ 10,699,203</u>	<u>\$ 8,710,235</u>
\$ 13,147,582	\$ 12,097,591
48.21%	42.45%
78.43%	83.25%



**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, 2020**

	Measurement Year*		
	2019	2018	2017
College's proportion of the net OPEB liability (asset)	0.0778168%	0.0800138%	0.0823892%
College's proportionate share of the net OPEB liability (asset)	\$ 26,895,554	\$ 23,714,289	\$ 28,072,469
State's proportionate share of the net OPEB liability (asset) associated with the College	20,783,555	17,463,813	19,717,014
Total	<u>\$ 47,679,109</u>	<u>\$ 41,178,102</u>	<u>\$ 47,789,483</u>
College's covered payroll	\$ 17,769,223	\$ 17,378,476	\$ 15,866,657
College's proportionate share of the net OPEB liability as a percentage of its covered payroll	151%	136%	177%
Plan fiduciary net position as a percentage of the total OPEB liability	0.17%	1.27%	2.04%

\* Only three years' worth of information is currently available.

**Notes to Required Supplementary Information**

Changes in assumptions for measurement year ended August 31, 2019 include (a) discount rate decreased from 3.96% to 2.97%, (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) percentage of male members assumed to be married and electing coverage for their spouse, (d) percentage of future retirees and future retiree spouses assumed to use tobacco and (e) assumptions for Assumed Per Capita Health Benefit Costs and Health Benefit Cost and Retiree Contribution trends.

Changes in benefits terms since prior measurement year ended August 31, 2019 include (a) an increase in the out-of-pocket maximum for both HealthSelect and Consumer Directed HealthSelect for those HealthSelect retirees and dependents for whom Medicare is not primary.

Benefit payments include expenses directly related to the payment of benefits and are net of member contributions and federal revenues.

**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF COLLEGE CONTRIBUTIONS**  
**TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)**

Last 10 Fiscal Years  
For the Year Ended August 31, 2020

	Fiscal Year			
	2020	2019	2018	2017
Contractually required contribution	\$ 763,820	\$ 633,412	\$ 580,282	\$ 589,585
Contributions in relations to the contractually required contribution	763,820	633,412	580,282	589,585
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 17,416,095	\$ 15,879,248	\$ 14,693,013	\$ 13,845,409
Contributions as a percentage of covered payroll	4.39%	3.99%	3.95%	4.26%

<b>Fiscal Year</b>					
<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 554,591	\$ 530,909	\$ 487,477	\$ 594,269	\$ 549,771	\$ 151,068
<u>554,591</u>	<u>530,909</u>	<u>487,477</u>	<u>594,269</u>	<u>549,771</u>	<u>151,068</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 13,103,730	\$ 13,147,582	\$ 12,097,591	\$ 9,120,208	\$ 8,718,199	\$ 9,119,391
4.23%	4.04%	4.03%	6.52%	6.31%	1.66%



**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF COLLEGE CONTRIBUTIONS**  
**EMPLOYEES RETIREMENT SYSTEM OF TEXAS (ERS)**  
**For the Year Ended August 31, 2020**

	Fiscal Year*			
	2020	2019	2018	2017
Statutorily or contractually required College contributions	\$ 2,454,201	\$ 2,345,186	\$ 2,324,369	\$ 771,844
Contributions recognized by OPEB in relation to statutorily or contractually required contributions	2,454,201	2,345,186	2,324,369	771,844
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 18,403,129	\$ 17,769,223	\$ 17,378,476	\$ 15,866,657
Contributions as a percentage of covered payroll	13.34%	13.20%	13.37%	4.86%

\* Only four years' worth of information is currently available.



***SUPPLEMENTAL SCHEDULES***

# ALVIN COMMUNITY COLLEGE

Schedule A

## SCHEDULE OF OPERATING REVENUES

For the Year Ended August 31, 2020

(With Memorandum Totals For the Year Ended August 31, 2019)

	2020			Auxiliary Enterprises
	Educational Activities			
	Unrestricted	Restricted	Total	
<b>Tuition</b>				
State funded courses:				
In-district resident tuition	\$ 2,438,847	\$ -	\$ 2,438,847	\$ -
Out-of-district resident tuition	4,519,426	-	4,519,426	-
TPEG - credit (set aside) *	224,320	-	224,320	-
Nonresident tuition	378,090	-	378,090	-
State funded continuing education	964,041	-	964,041	-
TPEG - noncredit (set aside) *	56,411	-	56,411	-
Nonstate funded continuing education	221,847	-	221,847	-
<b>Total Tuition</b>	8,802,982	-	8,802,982	-
<b>Fees</b>				
General fees	1,226,229	-	1,226,229	-
Student service fees	-	-	-	254,610
Laboratory fees	237,418	-	237,418	-
Building use fees	495,476	-	495,476	-
Technology fees	839,047	-	839,047	-
Security fees	-	-	-	258,116
Other fees	945	-	945	-
<b>Total Fees</b>	2,799,115	-	2,799,115	512,726
<b>Scholarship Allowances and Discounts</b>				
Remissions and exemptions - State	(1,390,678)	-	(1,390,678)	-
Remissions and exemptions - local	-	-	-	(7,611)
TPEG allowances	(280,731)	-	(280,731)	-
Federal grants to students	(1,123,125)	-	(1,123,125)	-
Other	(136,515)	-	(136,515)	-
<b>Total Scholarship Allowances and Discounts</b>	(2,931,049)	-	(2,931,049)	(7,611)
<b>Total Net Tuition and Fees</b>	8,671,048	-	8,671,048	505,115

<u>2020</u>			
<u>Total</u>		<u>2019</u>	
\$ 2,438,847		\$ 2,290,526	
4,519,426		4,699,558	
224,320		229,602	
378,090		408,627	
964,041		828,356	
56,411		49,062	
221,847		98,189	
<u>8,802,982</u>		<u>8,603,920</u>	
1,226,229		1,461,364	
254,610		271,905	
237,418		262,063	
495,476		521,088	
839,047		890,120	
258,116		277,829	
945		1,782	
<u>3,311,841</u>		<u>3,686,151</u>	
(1,390,678)		(1,260,871)	
(7,611)		(7,422)	
(280,731)		(278,664)	
(1,123,125)		(1,746,996)	
(136,515)		(138,175)	
<u>(2,938,660)</u>		<u>(3,432,128)</u>	
<u>9,176,163</u>		<u>8,857,943</u>	

**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF OPERATING REVENUES, Continued**  
For the Year Ended August 31, 2020  
(With Memorandum Totals For the Year Ended August 31, 2019)

Schedule A

	2020			
	Educational Activities			Auxiliary
	Unrestricted	Restricted	Total	Enterprises
<b>Other Operating Revenues</b>				
Federal grants and contracts	\$ -	\$ 1,617,662	\$ 1,617,662	\$ -
State grants and contracts	-	769,188	769,188	-
Nongovernmental grants and contracts	-	256,900	256,900	-
<b>Total Other Operating Revenues</b>	-	2,643,750	2,643,750	-
<b>Auxiliary Enterprises</b>				
Bookstore	-	-	-	1,427,671
Scholarships allowances and discounts	-	-	-	(246,332)
Net Bookstore	-	-	-	1,181,339
Child care center	-	-	-	236,282
Food services	-	-	-	5,131
Fitness center	-	-	-	15,392
<b>Total Net Auxiliary Enterprises</b>	-	-	-	1,438,144
<b>Total Operating Revenues (Exhibit 2)</b>	<b>\$ 8,671,048</b>	<b>\$ 2,643,750</b>	<b>\$ 11,314,798</b>	<b>\$ 1,943,259</b>

\* In accordance with Texas Education Code 56.033, \$280,731 and \$278,664 of tuition was set aside for Texas Public Education Grants (TPEG) during fiscal years 2020 and 2019, respectively.

<u>2020</u>			
<u>Total</u>		<u>2019</u>	
\$ 1,617,662		\$ 1,722,095	
769,188		617,808	
<u>256,900</u>		<u>18,064</u>	
2,643,750		2,357,967	
1,427,671		1,517,588	
<u>(246,332)</u>		<u>(284,720)</u>	
1,181,339		1,232,868	
236,282		311,323	
5,131		8,059	
<u>15,392</u>		<u>29,679</u>	
<u>1,438,144</u>		<u>1,581,929</u>	
<u>\$ 13,258,057</u>		<u>\$ 12,797,839</u>	

**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF OPERATING EXPENSES BY OBJECT**  
For the Year Ended August 31, 2020  
(With Memorandum Totals For the Year Ended August 31, 2019)

Schedule B

	2020			
	Educational Activities			Other Expenses
	Salaries and Wages	Benefits		
		State	Local	
<b>Unrestricted - Educational Activities</b>				
Instruction	\$ 11,828,897	\$ -	\$ 2,027,922	\$ 846,221
Public service	64,264	-	11,627	43,450
Academic support	3,262,159	-	559,197	1,965,254
Student services	2,651,636	-	454,833	470,748
Institutional support	3,099,636	-	550,105	1,783,442
Operation and maintenance of plant	1,206,718	-	374,017	2,194,418
<b>Total Unrestricted - Educational Activities</b>	22,113,310	-	3,977,701	7,303,533
<b>Restricted - Educational Activities</b>				
Instruction	450,757	1,935,237	106,689	825,832
Public service	-	10,514	-	-
Academic support	343,223	533,697	74,565	114,515
Student services	88,218	433,814	-	25,651
Institutional support	-	507,108	-	-
Scholarships and fellowships	-	-	-	6,204,189
<b>Total Restricted Educational Activities</b>	882,198	3,420,370	181,254	7,170,187
<b>Total Educational Activities</b>	22,995,508	3,420,370	4,158,955	14,473,720
Auxiliary enterprises	522,576	-	161,291	1,177,491
Depreciation expense - buildings and other real estate improvements	-	-	-	767,104
Depreciation expense - equipment and furniture	-	-	-	523,620
<b>Total Operating Expenses</b>	<u>\$ 23,518,084</u>	<u>\$ 3,420,370</u>	<u>\$ 4,320,246</u>	<u>\$ 16,941,935</u>

<u>2020</u>			
<u>Total</u>		<u>2019</u>	
\$ 14,703,040		\$ 14,466,433	
119,341		162,096	
5,786,610		5,488,396	
3,577,217		3,549,168	
5,433,183		5,253,692	
3,775,153		3,500,201	
<u>33,394,544</u>		<u>32,419,986</u>	
3,318,515		2,384,557	
10,514		8,667	
1,066,000		797,914	
547,683		290,028	
507,108		262,876	
6,204,189		3,969,815	
<u>11,654,009</u>		<u>7,713,857</u>	
45,048,553		40,133,843	
1,861,358		1,996,449	
767,104		777,757	
523,620		496,753	
<u>\$ 48,200,635</u>		<u>\$ 43,404,802</u>	

**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF NONOPERATING REVENUES AND EXPENSES**

Schedule C

For the Year Ended August 31, 2020

(With Memorandum Totals For the Year Ended August 31, 2019)

	2020			Total
	Unrestricted	Restricted	Auxiliary Enterprises	
<b>Nonoperating Revenues</b>				
State appropriations:				
Education and general State support	\$ 7,774,939	\$ -	\$ -	\$ 7,774,939
State group insurance	-	1,726,468	-	1,726,468
State retirement matching	-	2,789,315	-	2,789,315
<b>Total State Appropriations</b>	<b>7,774,939</b>	<b>4,515,783</b>	<b>-</b>	<b>12,290,722</b>
Taxes for maintenance and operations	19,453,051	-	-	19,453,051
Taxes for debt service	-	1,640,190	-	1,640,190
Federal revenue, nonoperating	-	6,758,351	-	6,758,351
Investment income	101,677	407,723	40,182	549,582
Other nonoperating revenues	482,217	-	-	482,217
<b>Total Nonoperating Revenues</b>	<b>27,811,884</b>	<b>13,322,047</b>	<b>40,182</b>	<b>41,174,113</b>
<b>Nonoperating Expenses</b>				
Interest and fiscal agent fees	1,207,617	-	-	1,207,617
Loss on disposal of capital assets	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>1,207,617</b>	<b>-</b>	<b>-</b>	<b>1,207,617</b>
<b>Nonoperating Revenues, Net</b>	<b>\$ 26,604,267</b>	<b>\$ 13,322,047</b>	<b>\$ 40,182</b>	<b>\$ 39,966,496</b>

**2019**

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\$ 7,933,237  
1,781,880  

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1,922,271

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11,637,388

17,296,711  
1,608,969  
5,248,502  
918,389  

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668,710

37,378,669

1,274,737  

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10,095

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1,284,832

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\$ 36,093,837

# ALVIN COMMUNITY COLLEGE

Schedule D

## SCHEDULE OF NET POSITION BY SOURCE AND AVAILABILITY

For the Year Ended August 31, 2020

	Detail by Source			Capital Assets Net of Depreciation and Related Debt
	Unrestricted	Restricted		
		Expendable	Nonexpendable	
<b>Current</b>				
Unrestricted	\$ (22,789,823)	\$ -	\$ -	\$ -
Auxiliary	-	2,068,934	-	-
<b>Plant</b>				
Investment in plant	-	-	-	19,387,122
<b>Total Net Position, August 31, 2020</b>	(22,789,823)	2,068,934	-	19,387,122
Total net position, August 31, 2019	(24,124,696)	109,879	-	17,657,132
<b>Net Increase in Net Position</b>	\$ 1,334,873	\$ 1,959,055	\$ -	\$ 1,729,990

<u>Detail by Source</u>	<u>Available for Current Operations</u>	
<u>Total</u>	<u>Yes</u>	<u>No</u>
\$ (22,789,823)	\$ (22,789,823)	\$ -
2,068,934	2,068,934	-
19,387,122	-	19,387,122
(1,333,767)	(20,720,889)	19,387,122
(6,357,685)	-	14,495,991
\$ 5,023,918	\$ (20,720,889)	\$ 4,891,131





**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**

December 21, 2020

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, 2020, 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 21, 2020.

**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 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 may exist that have not been identified.

## **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, 2020, 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



**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**

December 21, 2020

To the Board of Regents of  
Alvin Community College:

**Report on Compliance for Each Major Federal and State Program**

We have audited Alvin Community College's (the "College") compliance with the types of compliance requirements described 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, 2020. 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.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the College's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Single Audit Circular*. Those standards, the Uniform Guidance, and the *State of Texas Single Audit Circular* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the College's compliance.

**Opinion on Each Major Federal and State Program**

In our opinion, the College complied, in all material respects, with the types of 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, 2020.

## **Report on Internal Control Over Compliance**

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

**ALVIN COMMUNITY COLLEGE**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Year Ended August 31, 2020

**Federal Awards**

**2019.001 – RETURN OF TITLE IV FUNDS**

**Criteria**

When a recipient of Title IV grant or loan assistance withdraws from the College during a payment period/period of enrollment, the College must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of the Title IV assistance earned by the student is less than the amount that was disbursed to the student as of the date of the College's determination that the student withdrew, the difference must be returned to the Title IV programs as outlined by the U.S. Department of Education. The College is responsible for accurately calculating returns of the Title IV funds and the timely return of the applicable amounts determined in the calculations.

**Condition**

It was noted during the testing of Return of Title IV funds that 7 out of the 40 samples tested appeared to have incorrect calculations or questionable amounts.

**Effect**

The College was not in compliance with the calculation requirements for 7 of the 40 samples tested which resulted in an underpayment of \$1,748.36 of Return to Title IV funds. This is considered immaterial to the Student Financial Assistance Cluster and the basic financial statements of the College.

**Cause**

The calculation variances were either due to the incorrect withdraw date being used, lack of support for the withdraw date that was used, or the inconsistent application of institutional charges.

**Question Costs**

\$1,748.36 of costs are questioned as a result of the finding.

**Context**

A test of 40 calculations from a population of 261 was performed. 7 out of the 40 calculations, or 17.50 percent, had incorrect calculations or questionable amounts. The total disbursements related to the Return to Title IV population was \$458,153 for the reporting period. Our sample was a statistically valid sample.

**Recommendation**

The College should implement procedures that require the second review of both the withdraw date and the related calculations of Return to Title IV funds. In addition, the College should create documented procedures that outline the specific charges, for each situation (i.e. on-line courses, traditional courses, etc.), that will be included in the amount of institutional charges used in the calculations.

**Status**

Resolved

**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended August 31, 2020

**A. SUMMARY OF AUDIT RESULTS**

**Financial Statements**

1. The auditors' report expresses an unmodified opinion on the basic financial statements of the College.
2. No significant deficiencies in internal control were disclosed by the audit of the basic financial statements.
3. No instances of noncompliance material to the basic financial statements were disclosed during the audit.

**Federal Awards**

4. No significant deficiencies in internal control over major federal award programs were disclosed by the audit.
5. The auditors' report on compliance for the major federal award programs expresses an unmodified opinion.
6. Major programs included:

<u>Name of Federal Program</u>	<u>Federal CFDA Number</u>
Student Financial Assistance Cluster:	
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work-Study Program	84.033
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268
CARES ACT Cluster	
CARES ACT Higher Education Emergency Relief Fund – Institution	84.425F
CARES ACT Higher Education Emergency Relief Fund - IHEs	84.425E

7. The threshold for distinguishing Type A and B programs was \$750,000.
8. The College was classified as a low-risk auditee in the context of the Uniform Guidance.

**State Awards**

9. No significant deficiencies in internal control over major state award programs were disclosed by the audit.
10. The auditors' report on compliance for the major state award programs expresses an unmodified opinion.
11. Major programs included:

<u>Name of State Program</u>	<u>State Contract Number</u>
Skills Development Fund Cluster	
Industrial Consortium	2819SDF006
JET Grant Nursing	2820JET002

**ALVIN COMMUNITY COLLEGE**  
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)***  
**For the Year Ended August 31, 2020**

- 12. The threshold for distinguishing Type A and B programs was \$300,000.
- 13. The College was not classified as a low-risk auditee in the *State of Texas Single Audit Circular*.

**B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS– FEDERAL AWARDS**

None

**D. FINDINGS AND QUESTIONED COSTS – STATE AWARDS**

None

**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended August 31, 2020

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA 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	\$ 7,060
	<b>Total National Science Foundation</b>		<u>7,060</u>
<u>U.S. Department of Education</u>			
Direct Programs:			
Student Financial Assistance Cluster:			
Federal Supplemental Educational Opportunity Grants	84.007	P007A183951	189,960
Federal Work-Study Program	84.033	P033A183951	76,412
Federal Pell Grant Program	84.063	P063P182256	4,308,481
Federal Direct Student Loans	84.268	P268K192256	970,603
Higher Education Institutional Aid (STEM Grant)	84.031C	P031C160219	856,231
TRIO Cluster:			
TRIO Upward Bound	84.047	P047A170605	268,698
CARES ACT Cluster:			
CARES ACT Higher Education Emergency Relief Fund - Institution	84.425F	P425F203672	779,186
CARES ACT Higher Education Emergency Relief Fund - IHEs	84.425E	P425E202972	423,100
Pass-Through From:			
Texas Higher Education Coordinating Board:			
Career & Technical Education - Basic Grants to States	84.048	204202067120001	118,199
	<b>Total U.S. Department of Education</b>		<u>7,990,870</u>
<u>U.S. Department of Homeland Security</u>			
Pass-Through From:			
Texas Department of Public Safety			
Public Assistance Grant - Hurricane Harvey	97.036	FEMA-5332-DR-TX	7,969
	<b>Total U.S. Department of Homeland Security</b>		<u>7,969</u>
<u>U.S. Department of Labor</u>			
Pass-Through From:			
Texas Workforce Commission:			
Wagner Peyser	17.207	2818WPB002	25,541
Wagner Peyser	17.207	2820WPB001	221,545
Building Construction Trades Training Demonstration Project	17.258	2819WOS001	120,385
	<b>Total U.S. Department of Labor</b>		<u>367,471</u>
	<b>Total Expenditures of Federal Awards</b>		8,373,370
	Veterans Administration Chapter Benefits		2,643
	<b>Total Federal Revenues</b>		<u>\$ 8,376,013</u>

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

**ALVIN COMMUNITY COLLEGE**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
For the Year Ended August 31, 2020

Schedule F

<u>Grantor Agency/Program Title</u>	<u>Grant Contract Number</u>	<u>Expenditures</u>
Texas Higher Education Coordinating Board:		
CBMOE1 Reporting		\$ 2,000
Educational Aide	9146540M	3,285
Nursing Shortage Reduction Grant FY2019	9142111M	15,454
Nursing Shortage Reduction Grant under 70 FY2019	9141538M	46,717
Texas College Work Study	9145159M	9,449
TEOG formerly Texas Grant II	9050007G	181,180
<b>Total Texas Higher Education Coordinating Board</b>		<u>258,085</u>
Texas Workforce Commission:		
Skills Development Fund Cluster:		
Industrial Consortium	2819SDF006	330,411
JET Grant Nursing	2820JET002	180,692
<b>Total Texas Workforce Commission</b>		<u>511,103</u>
<b>Total Expenditures of State Awards</b>		<u><u>\$ 769,188</u></u>

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



**ALVIN COMMUNITY COLLEGE**  
**NOTES TO SCHEDULES OF EXPENDITURES**  
**OF FEDERAL AND STATE AWARDS**  
For the Year Ended August 31, 2020

**1. FEDERAL ASSISTANCE RECONCILIATION**

Federal revenues:

Federal grants and contracts - per Schedule A	\$	1,617,662
Federal revenue, nonoperating - per Schedule C		<u>6,758,351</u>
<b>Total Federal Revenues</b>	<b>\$</b>	<b><u>8,376,013</u></b>

**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, 2020. 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 2020. The expenditures reported previously may not have been reimbursed by the funding agencies as of the end of fiscal year 2020. 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.

**4. DONATED PERSONAL PROTECTIVE EQUIPMENT (UNAUDITED)**

During the emergency period of COVID-19, federal agencies and recipients of federal assistance funds donated personal protective equipment (PPE) to non-federal entities. In connection with that donation, the recipient must disclose the estimated value of the donated PPE, but such amounts are not included in the SEFA. The College did not receive PPE donations during the reporting year.



***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,			
	2020	2019	2018	2017
Primary government				
Net investment in capital assets	\$ 19,387	\$ 17,657	\$ 16,433	\$ 15,105
Restricted - expendable	2,069	110	73	191
Unrestricted	(22,790)	(24,125)	(28,351)	(29,713)
<b>Total Primary Government</b>				
<b>Net Position</b>	<b>\$ (1,334)</b>	<b>\$ (6,358)</b>	<b>\$ (11,845)</b>	<b>\$ (14,417)</b>

**For the Fiscal Years Ended August 31,**

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 14,177	\$ 14,102	\$ 14,382	\$ 14,160	\$ 14,325	\$ 13,714
243	244	325	320	320	349
1,890	58	(413)	5,122	5,934	5,339
\$ 16,310	\$ 14,404	\$ 14,294	\$ 19,602	\$ 20,579	\$ 19,402

# ALVIN COMMUNITY COLLEGE

SS-2

## REVENUES BY SOURCE

Last Ten Fiscal Years

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

	2020	2019	2018	2017
<b>Operating Revenues:</b>				
Tuition and fees (net of discounts)	\$ 9,176	\$ 8,858	\$ 9,377	\$ 10,952
Governmental grants and contracts				
Federal grants and contract	1,618	1,722	1,414	827
State grants and contracts	769	618	296	1,833
Nongovernmental grants and contracts	257	18	15	34
Sales and services of educational revenues				
Auxiliary enterprises	1,438	1,582	1,737	1,611
Other operating revenues	-	-	-	-
<b>Total Operating Revenues</b>	<b>13,258</b>	<b>12,798</b>	<b>12,839</b>	<b>15,257</b>
<b>Nonoperating Revenues:</b>				
State appropriations	12,291	11,637	11,121	9,319
Ad valorem taxes	21,093	18,906	16,892	16,280
Federal revenue, nonoperating	6,758	5,249	4,942	5,247
Investment income	550	918	222	102
Other nonoperating revenues	482	668	676	607
<b>Total Nonoperating Revenues</b>	<b>41,174</b>	<b>37,378</b>	<b>33,853</b>	<b>31,555</b>
<b>Total Primary Government Program Revenues</b>	<b>\$ 54,432</b>	<b>\$ 50,176</b>	<b>\$ 46,692</b>	<b>\$ 46,812</b>

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

	2020	2019	2018	2017
<b>Operating Revenues:</b>				
Tuition and fees (net of discounts)	16.86%	17.65%	20.08%	23.40%
Governmental grants and contracts				
Federal grants and contract	2.97%	3.43%	3.03%	1.77%
State grants and contracts	1.41%	1.23%	0.63%	3.92%
Local grants and contracts	0.00%	0.00%	0.00%	0.00%
Nongovernmental grants and contracts	0.47%	0.04%	0.03%	0.07%
Sales and services of educational revenues				
Auxiliary enterprises	2.64%	3.15%	3.72%	3.44%
Other operating revenues	0.00%	0.00%	0.00%	0.00%
<b>Total Operating Revenues</b>	<b>24.36%</b>	<b>25.51%</b>	<b>27.50%</b>	<b>32.59%</b>
<b>Nonoperating Revenues:</b>				
State appropriations	22.58%	23.19%	23.82%	19.91%
Ad valorem taxes	38.75%	37.68%	36.18%	34.78%
Federal revenue, nonoperating	12.42%	10.46%	10.58%	11.21%
Gifts	0.00%	0.00%	0.00%	0.00%
Investment income	1.01%	1.83%	0.48%	0.22%
Other nonoperating revenues	0.89%	1.33%	1.45%	1.30%
<b>Total Nonoperating Revenues</b>	<b>75.64%</b>	<b>74.49%</b>	<b>72.50%</b>	<b>67.41%</b>
<b>Total Primary Government Program Revenues</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

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

2016	2015	2014	2013	2012	2011
9,966	\$ \$ 10,107	\$ 10,253	\$ 9,096	\$ 9,482	\$ 8,541
302	297	423	420	399	596
1,045	1,678	1,861	266	1,690	1,190
62	34	12	5	1	4
1,942	1,901	1,919	1,986	1,756	1,971
-	-	-	-	-	24
<u>13,317</u>	<u>14,017</u>	<u>14,468</u>	<u>11,773</u>	<u>13,328</u>	<u>12,326</u>
9,403	9,299	9,208	8,360	9,128	10,323
15,735	14,644	13,109	12,274	11,887	11,575
4,841	4,230	4,424	4,942	5,423	5,612
47	23	18	16	17	19
720	699	612	677	692	577
<u>30,746</u>	<u>28,895</u>	<u>27,371</u>	<u>26,269</u>	<u>27,147</u>	<u>28,106</u>
<u>\$ 44,063</u>	<u>\$ 42,912</u>	<u>\$ 41,839</u>	<u>\$ 38,042</u>	<u>\$ 40,475</u>	<u>\$ 40,432</u>

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

2016	2015	2014	2013	2012	2011
22.62%	23.55%	24.51%	23.91%	23.43%	21.12%
0.69%	0.69%	1.01%	1.10%	0.99%	1.47%
2.37%	3.91%	4.45%	0.70%	4.18%	2.94%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.14%	0.08%	0.03%	0.01%	0.00%	0.01%
4.41%	4.43%	4.59%	5.22%	4.34%	4.87%
0.00%	0.00%	0.00%	0.00%	0.00%	0.06%
<u>30.22%</u>	<u>32.66%</u>	<u>34.58%</u>	<u>30.95%</u>	<u>32.93%</u>	<u>30.49%</u>
21.34%	21.67%	22.01%	21.98%	22.55%	25.53%
35.71%	34.13%	31.33%	32.26%	29.37%	28.63%
10.99%	9.86%	10.57%	12.99%	13.40%	13.88%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.11%	0.05%	0.04%	0.04%	0.04%	0.05%
1.63%	1.63%	1.46%	1.78%	1.71%	1.43%
<u>69.78%</u>	<u>67.34%</u>	<u>65.42%</u>	<u>69.05%</u>	<u>67.07%</u>	<u>69.51%</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)

	2020	2019	2018	2017
<b>Operating Expenses:</b>				
Instruction	\$ 18,022	\$ 16,851	\$ 17,669	\$ 18,241
Public service	130	171	173	188
Academic support	6,853	6,286	6,523	5,531
Student services	4,125	3,839	3,916	3,390
Institutional support	5,940	5,516	5,675	5,348
Operation and maintenance of plant	3,775	3,500	2,972	3,154
Scholarships and fellowships	6,204	3,970	4,541	5,156
Auxiliary enterprises	1,861	1,996	2,297	2,040
Depreciation	1,291	1,275	1,206	1,209
<b>Total Operating Expenses</b>	<b>48,201</b>	<b>43,404</b>	<b>44,972</b>	<b>44,257</b>
<b>Nonoperating Expenses:</b>				
Amortization of issuance costs	-	-	-	-
Interest on capital-related debt	1,208	1,275	729	463
Gain (loss) on disposal of capital assets	-	10	(40)	49
<b>Total Nonoperating Expenses</b>	<b>1,208</b>	<b>1,275</b>	<b>689</b>	<b>512</b>
<b>Total Expenses</b>	<b>\$ 49,409</b>	<b>\$ 44,679</b>	<b>\$ 45,661</b>	<b>\$ 44,769</b>

For the Fiscal Years Ended August 31,

(amounts expressed in percentages)

	2020	2019	2018	2017
<b>Operating Expenses:</b>				
Instruction	36.48%	37.72%	38.70%	40.74%
Public service	0.26%	0.38%	0.38%	0.42%
Academic support	13.87%	14.07%	14.29%	12.35%
Student services	8.35%	8.59%	8.58%	7.57%
Institutional support	12.02%	12.35%	12.43%	11.95%
Operation and maintenance of plant	7.64%	7.83%	6.51%	7.05%
Scholarships and fellowships	12.56%	8.89%	9.95%	11.52%
Auxiliary enterprises	3.77%	4.47%	5.03%	4.56%
Depreciation	2.61%	2.85%	2.64%	2.70%
<b>Total Operating Expenses</b>	<b>97.56%</b>	<b>97.15%</b>	<b>98.49%</b>	<b>98.86%</b>
<b>Nonoperating Expenses:</b>				
Amortization of issuance costs	0.00%	0.00%	0.00%	0.00%
Interest on capital-related debt	2.44%	2.85%	1.60%	1.03%
Gain (loss) on disposal of capital assets	0.00%	0.00%	-0.09%	0.11%
<b>Total Nonoperating Expenses</b>	<b>2.44%</b>	<b>2.85%</b>	<b>1.51%</b>	<b>1.14%</b>
<b>Total Expenses</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

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

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$	17,067	\$ 17,959	\$ 17,506	\$ 15,217	\$ 15,687	\$ 16,549
	173	167	162	165	155	144
	5,991	4,793	4,696	4,545	3,818	3,555
	2,704	2,596	2,527	2,459	2,518	2,489
	4,967	6,291	4,823	3,849	3,763	4,171
	2,756	3,204	3,110	3,939	4,306	4,526
	4,707	4,008	4,437	4,962	5,264	5,308
	2,083	2,135	2,118	2,117	1,977	2,240
	1,170	1,145	1,138	1,147	1,138	1,102
	<u>41,618</u>	<u>42,298</u>	<u>40,517</u>	<u>38,400</u>	<u>38,626</u>	<u>40,084</u>
	-	-	-	-	-	11
	497	496	539	619	670	801
	43	-	-	-	-	-
	<u>540</u>	<u>496</u>	<u>539</u>	<u>619</u>	<u>670</u>	<u>812</u>
\$	<u>42,158</u>	<u>42,794</u>	<u>41,056</u>	<u>39,019</u>	<u>39,296</u>	<u>40,896</u>

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

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
	40.48%	41.97%	42.64%	39.00%	39.92%	40.47%
	0.41%	0.39%	0.39%	0.42%	0.39%	0.35%
	14.21%	11.20%	11.44%	11.65%	9.72%	8.69%
	6.41%	6.07%	6.16%	6.30%	6.41%	6.09%
	11.78%	14.70%	11.75%	9.86%	9.58%	10.20%
	6.54%	7.49%	7.58%	10.10%	10.96%	11.07%
	11.17%	9.37%	10.81%	12.72%	13.40%	12.98%
	4.94%	4.99%	5.16%	5.43%	5.03%	5.48%
	2.78%	2.68%	2.77%	2.94%	2.90%	2.69%
	<u>98.72%</u>	<u>98.84%</u>	<u>98.69%</u>	<u>98.41%</u>	<u>98.29%</u>	<u>98.01%</u>
	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%
	1.18%	1.16%	1.31%	1.59%	1.71%	1.96%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<u>1.18%</u>	<u>1.16%</u>	<u>1.31%</u>	<u>1.59%</u>	<u>1.71%</u>	<u>1.99%</u>
	<u>99.90%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</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	
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	
2012	\$ 42	\$ 84	\$ 5	\$ 30	\$ 45	\$ 22	
2011	\$ 42	\$ 84	\$ 5	\$ 30	\$ 45	\$ 22	
2010	\$ 36	\$ 72	\$ 5	\$ 21	\$ 45	\$ 22	

Academic Year (Fall)	Resident Fees per Semester Credit Hour (SCH)			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	
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	
2012	\$ 130	\$ 130	\$ 5	\$ 30	\$ 45	\$ 22	
2011	\$ 130	\$ 130	\$ 5	\$ 30	\$ 45	\$ 22	
2010	\$ 130	\$ 130	\$ 5	\$ 21	\$ 45	\$ 22	

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

<b>Resident Fees per Semester</b>
---------------------------------------

<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	\$ 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	5.45%	5.16%
\$ 20	\$ 15	\$ 10	\$ 716	\$ 1,220	0.00%	0.00%
\$ 20	\$ 15	\$ 10	\$ 716	\$ 1,220	17.38%	17.08%
\$ 20	\$ -	\$ -	\$ 610	\$ 1,042	111.52%	109.34%

<b>Resident Fees per Semester</b>
---------------------------------------

<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	\$ 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	3.56%	3.56%
\$ 20	\$ 15	\$ 10	\$ 1,772	\$ 1,772	0.00%	0.00%
\$ 20	\$ 15	\$ 10	\$ 1,772	\$ 1,772	1.96%	1.96%
\$ 20	\$ -	\$ -	\$ 1,738	\$ 1,738	117.19%	117.19%

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

<b>Fiscal Year</b>	<b>Assessed Valuation of Property</b>	<b>Less Exemptions</b>	<b>Taxable Assessed Value (TAV)</b>	<b>Ratio of Taxable Assessed Value to Assessed Value</b>
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%
2012-13	\$ 6,657,772	\$ 598,418	\$ 6,059,354	91.01%
2011-12	\$ 6,526,053	\$ 1,187,556	\$ 5,338,497	81.80%
2010-11	\$ 6,898,889	\$ 1,044,338	\$ 5,854,551	84.86%

Source: Local Appraisal District  
 Notes: Property is assessed at full market value.  
 (a) per \$100 Taxable Assessed Valuation

**Direct Rate**

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<b>Maintenance &amp; Operations (a)</b>	<b>Debt Service (a)</b>	<b>Total (a)</b>
\$ 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
\$ 0.175119	\$ 0.024637	\$ 0.199756
\$ 0.173798	\$ 0.025687	\$ 0.199485
\$ 0.174867	\$ 0.024963	\$ 0.199830

**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>
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
2012-13	\$ 8,360	\$ 7,400	\$ 1,130	1,354
2011-12	\$ 9,128	\$ 7,562	\$ 1,207	1,396
2010-11	\$ 10,323	\$ 7,621	\$ 1,355	1,503

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**

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<b>Voc/Tech Contact Hours (a)</b>	<b>Total Contact Hours</b>		<b>State Appropriation per Contact Hour</b>
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
818	2,408	\$	3.47
857	2,472	\$	3.69
905	1,978	\$	5.22

# ALVIN COMMUNITY COLLEGE

SS-7

## PRINCIPAL TAXPAYERS

Last Ten Tax Years

Taxpayer	Type of Business	Fiscal Year (amounts expressed in thousands)		
		2020	2019	2018
		2020	2019	2018
Ineos USA LLC	petrochemical	\$ 477,624	\$ 374,362	\$ 46,257
Ineos Olefins & Polymers	petrochemical	824,208	520,187	479,619
Denbury Onshore LLC	oil & gas exploration	184,942	235,113	179,570
Ascend Performance Materials	manufacturing	91,688	97,119	91,141
Equistar Chemicals LP	petrochemical	-	-	-
Novus International Inc	agriculture	-	-	40,002
Schlumberger Well Svcs	oilfield services	35,498	41,730	46,117
Center Point Energy	utility	63,628	57,560	51,952
Huntsman Petrochemical Corp	petrochemical	-	-	-
Cyanco International	manufacturing	50,213	50,977	52,284
Amreit SPF Shadow Creek LP	investment	73,132	86,133	66,511
UVN-TIC LLC ETAL	real estate	-	-	-
Pearland Investments LTD PRT	real estate	-	-	-
Pearland Town Center LP	investment	81,692	95,033	92,489
Team Services Inc.	manufacturing	-	-	37,162
Pearland Multifamily DST	real estate	-	-	30,000
Shadow Creek Apartments LLC	real estate	40,800	35,989	32,500
Dune Operating Company	oil & gas	-	-	-
12400 Shadow Creek Parkway LLC	real estate	-	-	-
Discovery Shadow Creek Owner	real estate	-	-	35,126
Shadow Kirby LTD	real estate	-	-	-
Weatherford US LP	oil & gas	-	-	-
Energyquest Inc.	utility	-	-	-
BNSF Railway Co.	transportation	-	-	-
Texas New Mexico Power Co.	utility	-	-	-
Argent Energy	utility	-	-	-
Rice-Tec Inc.	agriculture	-	-	-
Shadow Creek Phase II	real estate	-	-	-
MAR Shadow Creek LP	real estate	70,000	58,900	57,306
MRP Radius Shadow Creek LLC	real estate	-	-	-
Schlumberger Technology Corp.	production	-	-	-
DD SCR V LLC	investment	37,506	33,419	37,000
DD SCR VI LLC	investment	43,741	47,557	-
W-F&B 11900 Shadow Creek Owner VIII	real estate	47,416	36,247	35,250
Goodgarden Owner GP	investment	45,400	39,850	38,500
Brazoria-SCR Assoc LLC & SC Assoc	real estate	42,500	36,070	35,843
Southfork Lake LLC	real estate	39,558	35,900	34,245
Pearland IL Group LP	real estate	-	-	-
Seaway Crude Pipeline Company LLC	production	55,236	51,111	-
SPUS8 Shadow Creek	real estate	41,633	35,903	-
Team Industrial Services Inc	manufacturing	-	35,579	-
2500 Business Center Owner LP	real estate	51,179	-	-
<b>Totals</b>		<u>\$ 2,397,594</u>	<u>\$ 2,004,739</u>	<u>\$ 1,518,874</u>
<b>Total Taxable Assessed Value</b>		<u>\$ 11,232,585</u>	<u>\$ 9,999,948</u>	<u>\$ 9,274,921</u>

**Fiscal Year**  
**(amounts expressed in thousands)**

<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 415,081	\$ 426,518	\$ 469,884	\$ 401,327	\$ 401,327	\$ 371,419	\$ 419,543
-	-	-	-	-	-	-
168,085	139,588	250,781	381,509	381,509	302,544	116,260
95,638	76,124	75,566	77,754	77,754	77,403	94,886
-	-	-	-	-	16,484	-
41,308	46,146	49,544	46,013	46,013	49,610	54,451
47,116	48,297	51,229	51,529	51,529	33,614	32,614
47,427	45,146	41,579	42,514	42,514	41,357	37,008
-	22,131	29,086	41,872	41,872	47,690	47,405
53,625	53,625	53,625	61,875	61,875	40,500	-
83,833	68,227	48,319	48,188	48,188	47,959	43,672
35,450	32,195	-	-	-	-	-
-	-	-	-	-	-	21,155
89,000	80,701	70,769	69,086	69,086	66,757	68,763
30,878	29,351	29,334	22,377	22,377	50,523	20,724
33,624	30,574	39,771	24,206	24,206	-	-
35,971	35,219	29,900	23,746	23,746	-	-
-	-	-	-	-	-	29,759
-	35,701	29,000	27,100	27,100	27,100	28,229
37,578	34,401	27,934	26,780	26,780	25,330	26,392
-	33,000	28,500	25,000	25,000	25,000	25,000
-	23,680	23,805	23,971	23,971	30,530	22,985
-	-	-	-	-	-	19,883
-	-	-	-	-	19,015	18,140
-	23,092	-	20,910	20,910	19,196	16,493
-	-	-	-	-	18,209	-
-	-	-	-	-	17,033	16,434
-	-	-	20,605	20,605	-	-
57,481	53,085	44,000	-	-	-	-
-	-	24,155	-	-	-	-
-	-	27,041	21,926	21,926	-	-
46,406	-	-	-	-	-	-
38,420	-	-	-	-	-	-
38,141	-	-	-	-	-	-
36,453	-	-	-	-	-	-
-	-	-	-	-	-	-
25,500	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,457,015</u>	<u>\$ 1,336,801</u>	<u>\$ 1,443,822</u>	<u>\$ 1,458,288</u>	<u>\$ 1,458,288</u>	<u>\$ 1,327,273</u>	<u>\$ 1,159,796</u>
<u>\$ 8,434,068</u>	<u>\$ 7,613,845</u>	<u>\$ 7,131,405</u>	<u>\$ 6,506,076</u>	<u>\$ 6,059,354</u>	<u>\$ 5,338,497</u>	<u>\$ 5,854,551</u>

# ALVIN COMMUNITY COLLEGE

SS-7

## PRINCIPAL TAXPAYERS (CONTINUED)

Last Ten Tax Years

Taxpayer	Type of Business	Fiscal Year		
		2020	2019	2018
Ineos USA LLC	petrochemical	4.25%	3.74%	0.50%
Ineos Olefins & Polymers	petrochemical	7.34%	5.20%	5.17%
Denbury Onshore LLC	oil & gas exploration	1.65%	2.35%	1.94%
Ascend Performance Materials	manufacturing	0.82%	0.97%	0.98%
Equistar Chemicals LP	petrochemical	0.00%	0.00%	0.00%
Novus International Inc	agriculture	0.00%	0.00%	0.43%
Schlumberger Well Svcs	oilfield services	0.32%	0.42%	0.50%
Center Point Energy	utility	0.57%	0.58%	0.56%
Huntsman Petrochemical Corp	petrochemical	0.00%	0.00%	0.00%
Cyanco International	manufacturing	0.45%	0.51%	0.56%
Amreit SPF Shadow Creek LP	investment	0.65%	0.86%	0.72%
UVN-TIC LLC ETAL	real estate	0.00%	0.00%	0.00%
Pearland Investments LTD PRT	real estate	0.00%	0.00%	0.00%
Pearland Town Center LP	investment	0.73%	0.95%	1.00%
Team Services Inc.	manufacturing	0.00%	0.00%	0.40%
Pearland Multifamily DST	real estate	0.00%	0.00%	0.32%
Shadow Creek Apartments LLC	real estate	0.36%	0.36%	0.35%
Dune Operating Company	oil & gas	0.00%	0.00%	0.00%
12400 Shadow Creek Parkway LLC	real estate	0.00%	0.00%	0.00%
Discovery Shadow Creek Owner	real estate	0.00%	0.00%	0.38%
Shadow Kirby LTD	real estate	0.00%	0.00%	0.00%
Weatherford US LP	oil & gas	0.00%	0.00%	0.00%
Energyquest Inc.	utility	0.00%	0.00%	0.00%
BNSF Railway Co.	transportation	0.00%	0.00%	0.00%
Texas New Mexico Power Co.	utility	0.00%	0.00%	0.00%
Argent Energy	utility	0.00%	0.00%	0.00%
Rice-Tec Inc.	agriculture	0.00%	0.00%	0.00%
Shadow Creek Phase II	real estate	0.00%	0.00%	0.00%
MAR Shadow Creek LP	real estate	0.62%	0.59%	0.62%
MRP Radius Shadow Creek LLC	real estate	0.00%	0.00%	0.00%
Schlumberger Technology Corp.	exploration/production	0.00%	0.00%	0.00%
DD SCR V LLC	investment	0.33%	0.33%	0.40%
DD SCR VI LLC	investment	0.39%	0.48%	0.00%
W-F&B 11900 Shadow Creek Owner VIII LP	real estate	0.42%	0.36%	0.38%
Goodgarden Owner GP	investment	0.40%	0.40%	0.42%
Brazoria-SCR Assoc LLC & SC Assoc	real estate	0.38%	0.36%	0.39%
Southfork Lake LLC	real estate	0.35%	0.36%	0.37%
Pearland IL Group LP	real estate	0.00%	0.00%	0.00%
Seaway Crude Pipeline Company LLC	exploration/production	0.49%	0.51%	0.00%
SPUS8 Shadow Creek	real estate	0.37%	0.36%	0.00%
Team Industrial Services Inc	manufacturing	0.00%	0.36%	0.00%
2500 Business Center Owner LP	real estate	0.46%	0.00%	0.00%
		21.34%	20.05%	16.38%





# ALVIN COMMUNITY COLLEGE

## PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

(amounts expressed in thousands)

<b>Fiscal Year Ended August 31</b>	<b>Total Tax Levy (a)</b>	<b>Collections Current Levy (b)</b>	<b>Percentage</b>	<b>Current Collections of Prior Levies (b)</b>	<b>Total Collections (c)</b>	<b>Percentage of Current Levy</b>
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%
2013	\$ 12,119	\$ 12,040	99.35%	\$ (2)	\$ 12,038	99.33%
2012	\$ 11,764	\$ 11,710	99.54%	\$ 1	\$ 11,711	99.55%
2011	\$ 11,435	\$ 11,392	99.62%	\$ 1	\$ 11,393	99.63%

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)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Bonded Debt:				
General obligation bonds	\$ 7,460	\$ 8,745	\$ 9,955	\$ 11,125
Less: Funds restricted for debt service	<u>(1,640)</u>	<u>(1,609)</u>	<u>(1,603)</u>	<u>(1,603)</u>
Net general bonded debt	<u>5,820</u>	<u>7,136</u>	<u>8,352</u>	<u>9,522</u>
Notes	21,165	21,870	22,565	-
Capital leases	-	-	-	12
<b>Total Outstanding Debt</b>	<u><u>\$ 26,985</u></u>	<u><u>\$ 29,006</u></u>	<u><u>\$ 30,917</u></u>	<u><u>\$ 9,534</u></u>

## General Bonded Debt Ratios:

As a percentage of Taxable Assessed Value	0.05%	0.07%	0.09%	0.11%
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## Total Outstanding Debt Ratios:

Per capita	\$ 900	\$ 967	\$ 27	\$ 31
Per student	\$ 3,855	\$ 4,144	\$ 4,417	\$ 1,362
As a percentage of Taxable Assessed Value (TAV)	240.24%	290.06%	0.33%	0.11%

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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 12,255	\$ 13,350	\$ 14,380	\$ 15,305	\$ 16,160	\$ 16,960
(1,624)	(1,585)	(1,523)	(1,513)	(1,528)	(1,444)
<u>10,631</u>	<u>11,765</u>	<u>12,857</u>	<u>13,792</u>	<u>14,632</u>	<u>15,516</u>
-	-	-	-	-	-
23	34	44	-	-	-
<u>\$ 10,654</u>	<u>\$ 11,799</u>	<u>\$ 12,901</u>	<u>\$ 13,792</u>	<u>\$ 14,632</u>	<u>\$ 15,516</u>

0.14%                      0.16%                      0.20%                      0.23%                      0.25%                      0.27%

\$ 35	\$ 39	\$ 42	\$ 46	\$ 50	\$ 52
\$ 1,372	\$ 1,636	\$ 1,705	\$ 1,864	\$ 1,935	\$ 2,036
0.14%	0.17%	0.20%	0.23%	0.25%	0.27%

# 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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Taxable Assessed Value	\$ 11,232,585	\$ 9,999,948	\$ 9,274,921	\$ 8,434,068
General Obligation Bonds:				
Statutory tax levy limit for debt service	56,163	50,000	46,375	42,170
Less: Funds restricted for repayment of general obligation bonds	(1,640)	(1,609)	(1,603)	(1,603)
<b>Total Net General Obligation Debt</b>	<u>54,523</u>	<u>48,391</u>	<u>44,772</u>	<u>40,567</u>
Current Year Debt Service Requirements	<u>1,990</u>	<u>1,905</u>	<u>1,596</u>	<u>1,595</u>
Excess of Statutory Limit for Debt Service over Current Requirements	<u>\$ 52,533</u>	<u>\$ 46,486</u>	<u>\$ 43,176</u>	<u>\$ 38,972</u>
Net Current Requirements as a % of Statutory Limit	0.04%	0.04%	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)**

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 7,615,957	\$ 7,131,405	\$ 6,506,076	\$ 6,059,354	\$ 5,888,930	\$ 5,711,333
38,080	35,657	32,530	30,297	29,445	28,557
(1,624)	(1,585)	(1,523)	(1,513)	(1,528)	(1,444)
<u>36,456</u>	<u>34,072</u>	<u>31,007</u>	<u>28,784</u>	<u>27,917</u>	<u>27,113</u>
<u>1,595</u>	<u>1,567</u>	<u>1,501</u>	<u>1,443</u>	<u>1,405</u>	<u>1,456</u>
<u>\$ 34,861</u>	<u>\$ 32,505</u>	<u>\$ 29,506</u>	<u>\$ 27,341</u>	<u>\$ 26,512</u>	<u>\$ 25,657</u>
0.04%	0.04%	0.05%	0.05%	0.05%	0.05%



**ALVIN COMMUNITY COLLEGE**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS - TAXING DISTRICT**  
 Last Ten Calendar Years

<u>Fiscal Year</u>	<u>District Population</u>	<u>District Personal Income (a) (in Thousands)</u>	<u>District Personal Income Per Capita</u>	<u>District Unemployment Rate</u>
2019	374,264	\$ (a)	\$ (a)	3.5%
2018	370,200	\$ 17,487,902	\$ 47,239	4.5% *
2017	362,457	\$ 16,645,867	\$ 45,925	5.3%
2016	354,195	\$ 15,528,652	\$ 43,842	5.2%
2015	346,312	\$ 15,537,867	\$ 44,867	5.0%
2014	338,124	\$ 13,504,267	\$ 42,519	6.1%
2013	330,242	\$ 13,788,051	\$ 41,751	7.1%
2012	324,769	\$ 13,104,592	\$ 40,351	7.1%
2011	319,973	\$ 12,550,313	\$ 39,315	8.7%
2010	313,166	\$ 11,610,075	\$ 37,344	9.0%

## 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

\* Updated from last year



# 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	2.67%
Empereon Constar	700	0.74%
Alvin Community College	545	0.58%
Wal-Mart Associates	520	0.55%
Ascend Performance Materials	470	0.50%
INEOS Olefins & Polymers USA	440	0.47%
Ron Carter Automotive	320	0.34%
Rice-Tec	300	0.32%
Team	257	0.27%
City of Alvin	247	0.26%
BeAed	200	0.21%
Diversified Ceramics	91	0.10%
	<u>6,610</u>	<u>6.99%</u>

Source:

(1) Alvin Economic Development

(2) US Census - Brazoria County Total Employment

Note:

Percentages are calculated using the midpoints of the ranges.

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

SS-13

	Fiscal Year			
	2020	2019	2018	2017
Faculty				
Full-Time	113	114	111	113
Part-Time	362	401	345	203
<b>Total</b>	<u>475</u>	<u>515</u>	<u>456</u>	<u>316</u>
Faculty				
Full-Time	23.8%	22.1%	24.3%	35.8%
Part-Time	76.2%	77.9%	75.7%	64.2%
Staff and Administrators				
Full-Time	196	185	180	177
Part-Time	69	85	102	58
<b>Total</b>	<u>265</u>	<u>270</u>	<u>282</u>	<u>235</u>
Staff and Administrators				
Full-Time	74.0%	68.5%	63.8%	75.3%
Part-Time	26.0%	31.5%	36.2%	24.7%
FTSE per Full-time Faculty	62.6	63.2	70.8	72.0
FTSE per Full-Time Staff Member	36.1	39.0	43.7	46.0
Average Annual Faculty Salary	\$ 61,849	61,421	\$ 60,770	\$ 68,100

**Fiscal Year**

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
107	103	111	110	108	109
183	194	170	170	180	180
<u>290</u>	<u>297</u>	<u>281</u>	<u>280</u>	<u>288</u>	<u>289</u>
36.9%	34.7%	39.5%	39.3%	37.5%	37.7%
63.1%	65.3%	60.5%	60.7%	62.5%	62.3%
178	168	166	170	168	163
60	56	55	50	50	54
<u>238</u>	<u>224</u>	<u>221</u>	<u>220</u>	<u>218</u>	<u>217</u>
74.8%	75.0%	75.1%	77.3%	77.1%	75.1%
25.2%	25.0%	24.9%	22.7%	22.9%	24.9%
72.6	70.0	68.2	67.2	70.0	69.9
43.6	37.2	45.6	43.5	45.0	46.8
\$ 63,608	\$ 56,291	\$ 55,309	\$ 54,308	\$ 59,598	\$ 57,416

# ALVIN COMMUNITY COLLEGE

SS-14

## ENROLLMENT DETAILS

Last Five Fall Semesters

Student Classification	Fall 2019		Fall 2018	
	Number	Percentage	Number	Percentage
0-30 hours	4,078	68.14%	3,814	67.56%
31-60 hours	1,196	19.98%	1,065	18.87%
> 60 hours	711	11.88%	766	13.57%
<b>Total</b>	<b>5,985</b>	<b>100.00%</b>	<b>5,645</b>	<b>100.00%</b>

Semester Hour Load	Fall 2019		Fall 2018	
	Number	Percentage	Number	Percentage
Less than 3	330	5.51%	238	4.22%
3-5 semester hours	1,822	30.44%	1,640	29.05%
6-8 Semester hours	1,619	27.05%	1,582	28.02%
9-11 semester hours	1,168	19.52%	1,087	19.26%
12-14 semester hours	813	13.58%	883	15.64%
15-17 semester hours	194	3.24%	188	3.33%
18 & over	39	0.65%	27	0.48%
<b>Total</b>	<b>5,985</b>	<b>100.00%</b>	<b>5,645</b>	<b>100.00%</b>

Tuition Status	Fall 2019		Fall 2018	
	Number	Percentage	Number	Percentage
Texas Resident (in-District)	2,792	46.65%	2,542	45.03%
Texas Resident (out-of-District)	3,009	50.28%	2,912	51.59%
Non-Resident Tuition	130	2.17%	130	2.30%
Tuition Exemption - TX Resident	54	0.90%	61	1.08%
<b>Total</b>	<b>5,985</b>	<b>100.00%</b>	<b>5,645</b>	<b>100.00%</b>

Fall 2017		Fall 2016	
Number	Percentage	Number	Percentage
3,859	67.60%	3,731	65.94%
1,030	18.04%	1,108	19.58%
820	14.36%	819	14.48%
5,709	100.00%	5,658	100.00%

Fall 2017		Fall 2016	
Number	Percentage	Number	Percentage
283	4.96%	231	4.08%
1,722	30.16%	1,546	27.32%
1,596	27.96%	1,579	27.91%
1,200	21.02%	1,262	22.30%
708	12.40%	844	14.92%
180	3.15%	159	2.81%
20	0.35%	37	0.65%
5,709	100.00%	5,658	100.00%

Fall 2017		Fall 2016	
Number	Percentage	Number	Percentage
2,606	45.65%	2,445	43.21%
2,908	50.94%	3,001	53.04%
122	2.14%	141	2.49%
73	1.28%	71	1.25%
5,709	100.00%	5,658	100.00%



Fall 2017		Fall 2016	
Number	Percentage	Number	Percentage
3,224	56.47%	3,205	56.65%
2,485	43.53%	2,453	43.35%
5,709	100.00%	5,658	100.00%

Fall 2017		Fall 2016	
Number	Percentage	Number	Percentage
4,018	54.22%	3,996	56.07%
1,943	26.22%	1,753	24.60%
737	9.94%	750	10.52%
408	5.51%	356	5.00%
71	0.96%	-	0.00%
137	1.85%	164	2.30%
26	0.35%	22	0.31%
71	0.96%	86	1.21%
7,411	100.00%	7,127	100.00%

Fall 2017		Fall 2016	
Number	Percentage	Number	Percentage
2,019	35.37%	1,741	30.77%
1,737	30.43%	1,864	32.94%
539	9.44%	537	9.49%
852	14.92%	890	15.73%
461	8.07%	503	8.89%
101	1.77%	123	2.17%
5,709	100.00%	5,658	100.00%

22.3

23.2



# ALVIN COMMUNITY COLLEGE

SS-16

## TRANSFERS TO SENIOR INSTITUTIONS

876 Fall Students as of Fall 2020

(Included only Public Senior Colleges in Texas)

	<u>Total of All Sample Transfer Students</u>	<u>% of All Sample Transfer Students</u>
1 Angelo State University	2	0.23%
2 Lamar University	12	1.37%
3 Midwestern State University	2	0.23%
4 Prairie View A&M University	12	1.37%
5 Sam Houston State University	62	7.08%
6 Stephen F. Austin State University	37	4.22%
7 Sul Ross State University	2	0.23%
8 Tarleton State University	3	0.34%
9 Texas A&M University	84	9.59%
10 Texas A&M University - Corpus Christi	9	1.03%
11 Texas A&M University - Kingsville	5	0.57%
12 Texas A&M University - Texarkana	1	0.11%
13 Texas A&M University at Galveston	9	1.03%
14 Texas Southern University	13	1.48%
15 Texas State University	54	6.16%
16 Texas Tech University	30	3.42%
17 Texas Woman's University	9	1.03%
18 The University of Texas - Rio Grande Valley	1	0.11%
19 The University of Texas at Arlington	17	1.94%
20 The University of Texas at Austin	40	4.57%
21 The University of Texas at Dallas	11	1.26%
22 The University of Texas at El Paso	1	0.11%
23 The University of Texas at San Antonio	36	4.11%
24 The University of Texas at Tyler	2	0.23%
25 The University of Texas Health Science Center at Houston	4	0.46%
26 The University of Texas M.D. Anderson Cancer Center	6	0.68%
27 The University of Texas Medical Branch at Galveston	13	1.48%
28 The University of Texas of the Permian Basin	3	0.34%
29 University of Houston	197	22.49%
30 University of Houston - Clear Lake	158	18.04%
31 University of Houston - Downtown	19	2.17%
32 University of Houston - Victoria	5	0.57%
33 University of North Texas	17	1.94%
<b>Total</b>	<u>876</u>	<u>100.00%</u>

# ALVIN COMMUNITY COLLEGE

SS-17

## CAPITAL ASSET INFORMATION

Fiscal Years 2016 to 2020

	Fiscal Year			
	2020	2019	2018	2017
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
Dormitories	-	-	-	-
Square footage (in thousands)	-	-	-	-
Number of beds	-	-	-	-
Apartments	-	-	-	-
Square footage (in thousands)	-	-	-	-
Number of beds	-	-	-	-
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
Stadiums	-	-	-	-
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	6	5	5	5
Light trucks/vans/ambulance	8	7	11	11
Buses	2	2	2	2
Heavy trucks	2	2	3	3

**Fiscal Year**  
**2016**

12  
 365

1  
 12  
 12

3  
 25

-  
 -  
 -

-  
 -  
 -

1  
 5  
 150

8  
 28

-  
 1  
 1  
 6

1  
 20

6  
 11  
 2  
 3



10. **Consider Approval of Audited Unrestricted Fund Balance Available to Transfer to Institutional Reserve For Fiscal Year Ending 8/31/2020**

183



**MEMORANDUM NO: 18-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 5, 2021  
**SUBJECT:** Consider Approval of Audited Unrestricted Fund Balance Available to Transfer to the Institutional Reserve for Fiscal Year Ending 8/31/2020

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There is \$2,019,957.51 available to transfer from the Unrestricted Fund Balance to the Institutional Reserve. The savings are attributed to funds from lapsed salaries, travel ban due to COVID restrictions and reduced expenditures on campus due to employees working remotely. Additionally, CARES Institutional funds were used to offset COVID expenditures in FY19/20.

Because CARES funds of \$720,749 were used in FY19/20, we are requesting that this amount be left in fund balance to be spent as part of the FY20/21 budget. An amended revenue page follows this memo.

It is recommended that the Board of Regents authorize the College to make the transfer \$1,299,208.51 from the Unrestricted Fund Balance for the fiscal year ending August 31, 2021 to the Institutional Reserve.

CMA:tg

# ALVIN COMMUNITY COLLEGE INSTITUTIONAL RESERVE

<b>Balance 9/1/19</b>	<b>\$ 7,067,313.50</b>
<b>Set Aside approved in budget</b>	<b>280,000.00</b>
<b>Interest earned FY19/20</b>	<b>157,732.60</b>
<b>Audited Fund Balance Transferred 1/10/20</b>	<b>1,142,745.22</b>
<b>Approved transfer for Projects not Funded by the Tax Note</b>	<b>(600,000.00)</b>
<b>Balance at 8/31/20</b>	<b>8,047,791.32</b>
<b>Proposed transfer to Institutional Reserve</b>	<b>1,299,208.51</b>
<b>New Balance</b>	<b>\$ 9,346,999.83</b>

<b>NOTE: Included in FY20/21 budget to go into Institutional Reserve at 8/31/21</b>	<b>\$ 1,477,340.00</b>
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**Alvin Community College**  
**Analysis of Unrestricted Fund Balance**

<b>Balance in Unrestricted Fund Balance at 9/1/19</b>	\$ (1,142,745.22)
<b>Loss for Fund 13 (CE) FY19/20</b>	405,650.52 *
<b>Transfer to Institutional Reserve for FY18/19</b>	1,142,745.22
<b>Revenues over Expenses for FY19/20</b>	<u>(2,425,608.03)</u>
<b>Funds Available to Transfer at 8/31/20</b>	<b>\$ (2,019,957.51)</b>
<b>CARES Institutional funds spent in FY19/20 and budgeted in FY20/21</b>	<u>\$ 720,749.00</u>
<b>Proposed transfer to Institutional Reserve</b>	<u><u>\$ (1,299,208.51)</u></u>

\* CE generated \$220,347 in contact hour funding which was recorded in Fund 11 as part of State Appropriation revenue.

**ALVIN COMMUNITY COLLEGE**  
**ORIGINAL**  
**Projected Revenues**  
**For Fiscal Year 2020-21**

	2020-21		2019-20			2018-19	
	AMOUNT	TOTAL	AMOUNT	TOTAL	DIFFERENCE	% Increase	Total
<b>State Appropriations</b>							
Coordinating Board		\$ 7,772,636		\$ 7,772,636	\$ -	0.00%	\$ 7,930,935
<b>Local - Tuition and Fees</b>							
In-District	\$ 2,195,000		\$ 2,293,179		(98,179)	-4.28%	
Out-of-District	4,067,825		4,712,585		(644,760)	-13.68%	
Out of State/Foreign	340,281		412,439		(72,158)	-17.50%	
Fees	1,016,150		1,259,342		(243,192)	-19.31%	
<b>Total Tuition and Fees</b>	7,619,256		8,677,545				
<b>Exemptions</b>	(1,567,140)		(1,481,847)		(85,293)	5.76%	
<b>All Tuition and Fees Less Exemptions</b>		6,052,116		7,195,698	(1,143,582)	-15.89%	7,546,142
<b>Miscellaneous Income</b>							
Interest on CDs	75,000		150,000		(75,000)	-50.00%	
Testing Fees	52,500		105,000		(52,500)	-50.00%	
<b>Total Miscellaneous Income</b>		127,500		255,000	(127,500)		230,000
<b>CARES Funds</b>		1,138,749					
<b>M&amp;O Taxes</b>		21,594,420		19,310,234	2,284,186	11.83%	17,215,129
<b>Total Revenues</b>		36,685,421		34,533,568		0.00%	32,922,206
<b>M &amp; O Budget</b>		36,685,421		34,533,568	2,151,853	6.23%	32,922,206
<b>Difference</b>		-		-			-

**Summary of Tax Rates**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Maintenance	0.181907	0.182979	0.172848	0.163608	0.171802	0.171438	0.170579
Debt Service	0.022102	0.021030	0.018896	0.017142	0.015973	0.014424	0.012864
<b>Total</b>	<b>0.204009</b>	<b>0.204009</b>	<b>0.191744</b>	<b>0.180750</b>	<b>0.187775</b>	<b>0.185862</b>	<b>0.183443</b>

**ALVIN COMMUNITY COLLEGE  
AMENDED**

**Projected Revenues  
For Fiscal Year 2020-21**

	2020-21		2019-20			2018-19	
	AMOUNT	TOTAL	AMOUNT	TOTAL	DIFFERENCE	% Increase	Total
<b>State Appropriations</b>							
Coordinating Board		\$ 7,772,636		\$ 7,772,636	\$ -	0.00%	\$ 7,930,935
<b>Local - Tuition and Fees</b>							
In-District	\$ 2,195,000		\$ 2,293,179		(98,179)	-4.28%	
Out-of-District	4,067,825		4,712,585		(644,760)	-13.68%	
Out of State/Foreign	340,281		412,439		(72,158)	-17.50%	
Fees	1,016,150		1,259,342		(243,192)	-19.31%	
<b>Total Tuition and Fees</b>	<b>7,619,256</b>		<b>8,677,545</b>				
<b>Exemptions</b>	<b>(1,567,140)</b>		<b>(1,481,847)</b>		<b>(85,293)</b>	<b>5.76%</b>	
<b>All Tuition and Fees Less Exemptions</b>		<b>6,052,116</b>		<b>7,195,698</b>	<b>(1,143,582)</b>	<b>-15.89%</b>	<b>7,546,142</b>
<b>Miscellaneous Income</b>							
Interest on CDs	75,000		150,000		(75,000)	-50.00%	
Testing Fees	52,500		105,000		(52,500)	-50.00%	
<b>Total Miscellaneous Income</b>		<b>127,500</b>		<b>255,000</b>	<b>(127,500)</b>		<b>230,000</b>
<b>CARES Funds</b>		<b>418,000</b>					
<b>Audited Fund Balance (FY19/20)</b>		<b>720,749</b>					
<b>M&amp;O Taxes</b>		<b>21,594,420</b>		<b>19,310,234</b>	<b>2,284,186</b>	<b>11.83%</b>	<b>17,215,129</b>
<b>Total Revenues</b>		<b>36,685,421</b>		<b>34,533,558</b>		<b>0.00%</b>	<b>32,922,206</b>
<b>M &amp; O Budget</b>		<b>36,685,421</b>		<b>34,533,558</b>	<b>2,151,853</b>	<b>6.23%</b>	<b>32,922,206</b>
<b>Difference</b>		<b>-</b>		<b>-</b>			<b>-</b>

**Summary of Tax Rates**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Maintenance	0.181907	0.182979	0.172848	0.163608	0.171802	0.171438	0.170579
Debt Service	0.022102	0.021030	0.018896	0.017142	0.015973	0.014424	0.012864
Total	0.204009	0.204009	0.191744	0.180750	0.187775	0.185862	0.183443

11. Consider Approval of Increase in Number of Athletic Scholarships and Redistribution of Stipend Funds

189



**MEMORANDUM NO: 4-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021

**SUBJECT: Redistribution of Athletic Scholarships**

The Baseball and Softball programs have been operating under the following guidelines for scholarships. This number was approved by the Board of Regents many years ago.

15	Tuition Scholarships totaling	\$56,000
15	Book Scholarships totaling	\$20,000
15	Meal Scholarships totaling	\$49,500
15	Housing Scholarships totaling	\$88,500
15	Stipend Scholarships totaling	<u>\$30,000</u>
		\$244,000

Jason Schreiber, Athletic Director/Baseball Coach, is requesting that these numbers be redistributed as follows.

Beginning Spring 2021, the Baseball program would like to eliminate the stipend scholarships (they were not given out in the fall) and increase tuition scholarships to 17 baseball players. The stipends are funded by the Foundation, but there is no stipulation on how the program uses them. The extra two tuition scholarships will be paid from these funds.

Beginning Fall 2021, both programs would like the number of scholarships to be:

18	Tuition Scholarships totaling	\$79,000
15	Book Scholarships totaling	\$20,000
15	Meal Scholarships totaling	\$45,000
17	Housing Scholarships totaling	<u>\$100,000</u>
		\$244,000

There are no extra costs involved in this change, and the numbers are within the guidelines published by the NJCAA.

It is recommended that the Board of Regents approve the redistribution of funds as provided above.

CMA:tg





**MEMORANDUM NO: 5-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021  
**SUBJECT:** Strategic Plan Update

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In November 2015, the Board of Regents approved the five year (2016-2021) Strategic Plan for Alvin Community College. Dr. Cynthia Griffith, Vice President of Instruction, will present an update on components of Strategic Plan Goal #4. This goal states that:

*“Alvin Community College will develop programs and partnerships to meet employment needs of the community.”*

This report is for information only.

CMA:tg





MEMORANDUM NO: 3-2021

TO: Board of Regents

FROM: Dr. Christal M. Albrecht 

DATE: January 4, 2021

SUBJECT: Board Policy Update 40, affecting Local Policies (See attached list)

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In June 2016, the Board of Regents adopted new Board Policies created with the assistance and guidance of Texas Association of School Board's (TASB) Policy Service. As a part of this service, as laws change or as needs are identified for additional local policies or changes to existing local policies, TASB Policy Services makes edits to policies and shares them with their participating member colleges.

The proposed policy changes are from TASB Update 40. Included in the information provided is a list of the FOUR local policies proposed for revision by TASB, explanatory notes providing rationale for the updates, and the policies recommended for revision showing the annotations.

Updates to Legal Board Policies that reference relevant law and contain citations to the statutes, rules, and case law governing a particular topic may be found on the college district website. These changes are not adopted by the Board.

As a reminder to the Board, the annotations are as follows:

- *Deletions* are shown in red strike-through font: ~~deleted text~~
- *Additions* are shown in a blue, bold font: **new text**
- Blocks of text that have been *moved* without alteration are shown in green, with double underline and double strike-through formatting to distinguish the text's designation from its origin: ~~moved text~~ becomes moved text
- TASB's recent changes to the policy templates to facilitate accessibility sometimes makes formatting changes appear tracked, even though the text remains the same.

It is recommended that the Board approve and adopt the revisions to the four Local Policies as provided by the TASB Update 40.

**NOTE:** In update 40, TASB references two additional local policies, CGE (local), regarding the emergency use of epinephrine auto-injectors, and DEA (local), regarding premium pay during



emergency closures. These policies are included in the “Extra Section” of your BoardBook but are not for consideration tonight.

Regarding CGE (local), at this point the college does not have in place the infrastructure for employees or volunteers to administer epinephrine in the case of an emergency so it did not seem timely to act on this policy. The policy is available for your information and future consideration, but it is not one of the policies being considered tonight.

Regarding DEA (local), the Board of Regents recently rejected a similarly worded policy regarding premium pay at a rate of 1.5 times the hourly rate during times of college closure so it did not seem timely to act on this policy. It should be noted that in most circumstances, the language proposed would need to be adopted prior to an emergency in order to qualify for FEMA reimbursement. This policy is available for your review and future consideration but it is not one of the policies being voted on tonight.

CMA:tg

# Explanatory Notes

## Community College Localized Policy Manual Update 40

### Alvin Community College

#### **ATTN(NOTE)                      GENERAL INFORMATION ABOUT THIS UPDATE**

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 86th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

#### **A25(INDEX)                      CROSS-INDEX**

The cross-index has been updated to incorporate recommended course sequences at EFB and the mentorship program at FEB.

#### **BBBB(LLEGAL)                      ELECTIONS: ETHICS**

A statutory citation has been updated in this policy due to Administrative Code renumbering.

#### **BBE(LOCAL)                      BOARD MEMBERS: AUTHORITY**

Recommended revisions to this policy include:

- When Transacting Business, board members must discuss all proposals presented to the board and reach decisions, which can include dissenting votes;
- Board members have Limitations in relation to requesting records and Requests for Reports; and
- Board members must adhere to the college district's security controls for Confidentiality reasons.

#### **BDB(LLEGAL)                      BOARD MEETINGS: PUBLIC PARTICIPATION**

A citation to a recent Attorney General opinion has been added addressing Reasonable Rules for conducting a public comment period.

#### **BE(LOCAL)                      POLICY AND BYLAW DEVELOPMENT**

A revision to this local policy clarifies that a college district's legally referenced policies are not adopted by the board. Also, the Official Policy Manual is the sole responsibility of the chief executive officer of the college district and cannot be designated to another employee.

#### **CAAB(LLEGAL)                      STATE AND FEDERAL REVENUE SOURCES: FEDERAL**

This legally referenced policy has been updated to reflect recent U.S. Office of Management and Budget (OMB) amendments to its guidance for grants and agreements.

#### **CAI(LLEGAL)                      APPROPRIATIONS AND REVENUE SOURCES: AD VALOREM TAXES**

This policy was updated in response to SB 2, effective January 1, 2021, which requires an officer or employee designated by the college district to submit the college district's Tax Rate Calculation forms to the county assessor-collector for each applicable county.

#### **CC(LLEGAL)                      ANNUAL OPERATING BUDGET**

Effective January 1, 2021, SB 2 requires a college district's governing body to include the forms used by the college district in the appendix to its budget.

#### **CDA(LLEGAL)                      ACCOUNTING: FINANCIAL REPORTS AND STATEMENTS**

This legally referenced policy has been updated at Form and Availability and Posting to reflect recent changes to Administrative Code rules related to the Annual Local Debt Report.

# Explanatory Notes

## Community College Localized Policy Manual Update 40

### Alvin Community College

#### **CGE(LEGAL) SAFETY PROGRAM: MEDICAL TREATMENT**

This legally referenced policy has been updated to reflect recent Administrative Code changes related to the Administration of Epinephrine. The administration of epinephrine is also addressed in the FAQ [What Do Colleges Need to Know About Epinephrine Auto-Injectors?](#), available on [TASB College eLaw](#).

A model local policy is available for this code. If the college district is considering adopting a policy addressing the administration of epinephrine, please contact the college district's policy consultant to request the model.

#### **CHE(LEGAL) SITE MANAGEMENT: MAIL AND DELIVERY**

This legally referenced policy has been updated at Political Advertising to reflect the renumbering of the Administrative Code provision. Additional changes were made to align more closely with the Administrative Code.

#### **CIA(LEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: RECORDS MANAGEMENT**

In the Note, the cross references to additional records retention provisions have been replaced with a global reference to policies containing retention provisions found in specific laws.

#### **CKE(LEGAL) INSURANCE AND ANNUITIES MANAGEMENT: WORKERS' COMPENSATION**

A paragraph at Leaves of Absence that described a court decision related to employees who violate absence policies has been replaced with a reference to related provisions in policy DEC.

#### **CRA(LEGAL) TECHNOLOGY RESOURCES: WEBSITE POSTINGS**

Beginning the 2021–22 academic year, SB 25 requires college districts to develop at least one recommended course sequence for each undergraduate certificate or degree program they offer.

#### **CS(LEGAL) INFORMATION SECURITY**

This legally referenced policy has been updated to include additional statutory information addressing the Biennial Information Security Plan. Additionally, citations were updated throughout.

#### **DAA(LEGAL) EMPLOYMENT OBJECTIVES: EQUAL EMPLOYMENT OPPORTUNITY**

This legally referenced policy has been updated to include the U.S. Supreme Court decision in *Bostock v. Clayton County, Georgia* that states Title VII prohibits discrimination based on sexual orientation and gender identity.

#### **DEA(LOCAL) COMPENSATION AND BENEFITS: SALARIES AND WAGES**

A new version of this policy that includes a section on Premium Pay During Disasters is now available.

Please contact your policy consultant if you are interested in this version. Note that, in most circumstances, the language would need to be adopted before the emergency occurs to qualify for FEMA reimbursement.

#### **DHC(LOCAL) EMPLOYEE STANDARDS OF CONDUCT: CHILD ABUSE AND NEGLECT REPORTING**

Revisions throughout this policy reflect Education Code requirements that a college district must develop procedures governing the reporting of child abuse and neglect as required by the Family Code.

# Explanatory Notes

## Community College Localized Policy Manual Update 40

### Alvin Community College

#### **EFB(LLEGAL) CURRICULUM DESIGN: DEGREES AND CERTIFICATES**

Beginning the 2021–22 academic year, SB 25 requires college districts to develop at least one Recommended Course Sequence for each undergraduate certificate or degree program they offer.

#### **EFB(LOCAL) CURRICULUM DESIGN: DEGREES AND CERTIFICATES**

Revisions were added to comply with provisions in SB 25 that require college districts to develop at least one recommended course sequence for each undergraduate degree or certificate program beginning with the 2021–22 academic year.

#### **EI(LLEGAL) TESTING PROGRAMS**

The TSI Assessment Time Periods section has been removed from this policy to align more closely with the Administrative Code.

#### **FAA(LLEGAL) EQUAL EDUCATIONAL OPPORTUNITY: SERVICE ANIMALS**

The U.S. Department of Housing and Urban Development provided new guidance related to a Fair Housing Act Assistance Animal. The new guidance prohibits housing providers from reassessing requests granted before this guidance was issued.

#### **FEA(LLEGAL) FINANCING EDUCATION: FINANCIAL AID AND SCHOLARSHIPS**

This policy has been revised at Contents of Disclosures to reflect recent changes to the Administrative Code clarifying that student debt letters are not required to include private loan information.

#### **FEB(LLEGAL) FINANCING EDUCATION: WORK STUDY**

This legally referenced policy has been updated in response to recent amendments to the Administrative Code that incorporate an existing Mentorship Program into provisions addressing the Texas College Work-Study Program.

# Instruction Sheet

## Community College Localized Policy Manual Update 40

### Alvin Community College

<b>Code</b>	<b>Type</b>	<b>Action To Be Taken</b>	<b>Note</b>
ATTN	(NOTE)	No policy enclosed	See explanatory note
A25	(INDEX)	Replace cross-index	Revised cross-index
BBBB	(LEGAL)	Replace policy	Revised policy
BBE	(LOCAL)	Replace policy	Revised policy
BDB	(LEGAL)	Replace policy	Revised policy
BE	(LOCAL)	Replace policy	Revised policy
CAAB	(LEGAL)	Replace policy	Revised policy
CAI	(LEGAL)	Replace policy	Revised policy
CC	(LEGAL)	Replace policy	Revised policy
CDA	(LEGAL)	Replace policy	Revised policy
CGE	(LEGAL)	Replace policy	Revised policy
CHE	(LEGAL)	Replace policy	Revised policy
CIA	(LEGAL)	Replace policy	Revised policy
CKE	(LEGAL)	Replace policy	Revised policy
CRA	(LEGAL)	Replace policy	Revised policy
CS	(LEGAL)	Replace policy	Revised policy
DAA	(LEGAL)	Replace policy	Revised policy
DEA	(LOCAL)	No policy enclosed	See explanatory note
DHC	(LOCAL)	Replace policy	Revised policy
EFB	(LEGAL)	Replace policy	Revised policy
EFB	(LOCAL)	Replace policy	Revised policy
Ei	(LEGAL)	Replace policy	Revised policy
FAA	(LEGAL)	Replace policy	Revised policy
FEA	(LEGAL)	Replace policy	Revised policy
FEB	(LEGAL)	Replace policy	Revised policy

BOARD MEMBERS  
AUTHORITY

BBE  
(LOCAL)

**Board Authority**

The Board has final authority to determine and interpret the policies that govern the College District and, within the limits imposed by other legal authorities, has complete and full control of the College District. The Board shall ensure regular review of the institution's mission.

**Transacting Business**

Official Board action shall be taken only in meetings that comply with the Open Meetings Act. When a proposal is presented to the Board, the Board shall hold a discussion and reach a decision. The affirmative vote of a majority of all Board members shall be required to adopt or pass a resolution or order. To transact business for which the adoption or passage of a resolution or order is not required by applicable law, the affirmative vote of a majority of the Board members present shall be required. [See BD] Although there may be dissenting votes, which are a matter of public record, each~~[See BD]~~ Each action supported by the majority of all Board members to adopt or pass a resolution or order is binding on the whole Board, and all~~All~~ other action of the Board supported by the majority of the Board members present is binding on the whole Board.

**Individual Authority for Committing the Board**

Board members as individuals shall not exercise authority over the College District, its property, or its employees. Except for appropriate duties and functions of the Board Chairperson, an individual member may act on behalf of the Board only with the express authorization of the Board. Without such authorization, no individual member may commit the Board on any issue. [See BCAB]

**Individual Access to Information**

An individual Board member, acting in ~~the member's his or her~~ official capacity, shall have the right to seek information, through the College President, pertaining to College District fiscal affairs, business transactions, governance, and personnel matters, including information that properly may be withheld from members of the general public in accordance with the Public Information ~~Act, Chapter of the Government Code.~~ [See GCA]

**Limitations**

If a Board member is not acting in the member's official capacity, the Board member has no greater right to College District records than a member of the public.

An individual member shall not have access to confidential student records unless the member is acting in ~~the member's his or her~~ official capacity and has a legitimate educational interest in the records in accordance with policies FJ(LEGAL) and (LOCAL).

**Requests for Records**

Individual members shall seek access to records or request copies of records from the College President or designee.

BOARD MEMBERS  
AUTHORITY

BBE  
(LOCAL)

Requests for  
Reports

A Board member who is denied access to a record under this policy may ask the Board to determine whether the record should be provided or may file a request under the Public Information Act. [See GCA]

No individual Board member shall direct or require College District employees to prepare reports derived from an analysis of information in existing College District records or to create a new record compiled from information in existing College District records.

All requests for reports shall be directed to the College President. Directives to the College President regarding the preparation of reports that will, in the opinion of the College President, require excessive staff time or expense shall be authorized by action of the Board.

Confidentiality

At the time Board members are provided access to confidential records or to reports compiled from such records, the College President or designee shall advise them of their responsibility to comply with confidentiality requirements and the College District's information security controls.

Referring  
Complaints

If employees, students, or citizens bring a concern or complaint to an individual Board member, ~~the Board member~~ he or she shall refer them to the College President or designee, who shall proceed according to appropriate Board policy. [See DGBA, FLD, and GB]

When the concern or complaint directly pertains to the Board's own actions or policy, for which there is no administrative remedy, the Board member may request that the issue be placed on the agenda, subject to the parameters of requesting agenda items.

Staff Authority

Except as authorized by these policies, no employee or agent shall have the authority to bind the College District contractually.

Within the context of current law, the College District shall be guided by Board-adopted written policies that are given appropriate distribution and are accessible to staff members, parents, students, and community residents.

**Organization**

Legally referenced policies contain provisions from federal and state statutes and regulations, case law, and other legal authority that together form the framework for local decision making and implementation. These policies are binding on the College District until the cited provisions are repealed, revised, or superseded by legislative, regulatory, or judicial action.

At each policy code, the legally referenced policy and the Board-adopted local policy must be read together to further a full understanding of a topic.

**Terms**

The terms "Trustee" and "Board member" are used interchangeably in the local policy manual. Both terms are intended to reflect all the duties and obligations of the office.

[See AB for College District name terminology]

**Harmony with Law**

Newly enacted law is applicable when effective. No policy or regulation, or any portion thereof, shall be operative if it is found to be in conflict with applicable law.

**Severability**

If any portion of a policy or its application to any person or circumstance is found to be invalid, that invalidity shall not affect other provisions or applications of policy that can be given effect without the invalid provision or application. To this end, the provisions of this policy manual are declared to be severable.

**Policy Development**

Policies and policy amendments may be initiated by the College President~~College President~~, Board members, College District personnel, students, or community citizens but generally shall be recommended for the Board's consideration by the College President~~College President~~.

**Adoption and Amendment**

Local policies may be adopted or amended by a majority of the Board at any regular or special meeting, provided that Board members have had advance written notice of the proposed change and that it has been placed on the agenda for such meeting.

Local policies shall become effective upon Board adoption or at a future date designated by the Board at the time of adoption.

Legally referenced policies are not adopted by the Board.

**Official Policy Manual**

The Board shall designate one copy of the local policy manual as the official policy manual of the College District. The official copy shall be kept in the central administration office, and the College

TASB Localized  
Updates

~~President~~ ~~College President or designee~~ shall be responsible for its accuracy and integrity and shall maintain a historical record of the College District's policy manual.

After Board review of legally referenced policies and adoption of local policies, the new material shall be incorporated into the official policy manual and into other localized policy manuals maintained by the College District. If discrepancies occur between different copies of the manual, the version contained in the official policy manual shall be regarded as authoritative.

EMPLOYEE STANDARDS OF CONDUCT  
CHILD ABUSE AND NEGLECT REPORTING

DHC  
(LOCAL)

Reporting

Any person who has cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a responsibility under state law to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

A professional who has cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child has an additional legal obligation to submit a written or oral report within 48 hours of learning of the facts giving rise to the suspicion of abuse or neglect. A "professional" is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has cause to believe that an adult was a victim of abuse or neglect as a child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

Making a Report

Reports may be made to any of the following:

1. A state or local law enforcement agency;
2. The Child Protective Services (CPS) division of the Texas Department of Family and Protective Services (DFPS) at (800) 252-5400 or the Texas Abuse Hotline Website;
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility.

An individual does not fulfill the person's responsibilities under the law by only reporting suspicion of abuse or neglect to the College President or another College District staff member. The College District shall not require an employee to first report the employee's suspicion to a College District or campus administrator.

EMPLOYEE STANDARDS OF CONDUCT  
CHILD ABUSE AND NEGLECT REPORTING

DHC  
(LOCAL)

<u>Confidentiality</u>	<u>In accordance with state law, the identity of a person making a report of suspected child abuse or neglect shall be kept confidential and disclosed only in accordance with the rules of the investigating agency.</u>
<u>Immunity</u>	<u>A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.</u>
<u>Failure to Report</u>	<u>By failing to report suspicion of child abuse or neglect, an employee:</u> <ol style="list-style-type: none"><li><u>1. May be placing a child at risk of continued abuse or neglect;</u></li><li><u>2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report; and</u></li><li><u>3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment.</u></li></ol> <p><u>It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.</u></p>
<u>Responsibilities Regarding Investigations</u>	<u>In accordance with law, College District officials shall be prohibited from:</u> <ol style="list-style-type: none"><li><u>1. Denying an investigator's request to interview a child on campus in connection with an investigation of child abuse or neglect;</u></li><li><u>2. Requiring a parent or College District employee be present during the interview; or</u></li><li><u>3. Coercing someone into suppressing or failing to report child abuse or neglect.</u></li></ol> <p><u>College District personnel shall cooperate fully and without parental consent with an investigation of reported child abuse or neglect.</u></p>
<b>Adverse Employment Action Prohibited</b>	<b>The College District prohibits any adverse employment action, including termination or discrimination, against any employee who in good faith reports child abuse or neglect or participates in a related investigation.</b>
<u>Training</u>	<u>The College District shall provide training to employees as required by law. Training shall address reporting requirements and techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children.</u>
	<u><sup>1</sup> Texas Abuse Hotline Website: <a href="https://www.txabusehotline.org">https://www.txabusehotline.org</a></u>

The Board shall approve the types of degrees and certificates to be awarded by the College District. The degrees and certificates offered by the College District and the associated recommended course sequences developed by the College District administration shall be described in the College District catalog and on the College District website.

14. Consider Approval of Jobs and Education Grant

207



**MEMORANDUM NO: 2-2021**

**TO:** Board of Regents

**FROM:** Dr. Christal M. Albrecht 

**DATE:** January 4, 2021

**SUBJECT:** Consider Approval of Jobs and Education for Texans Grant- Process Technology

Alvin Community College desires to submit a grant proposal of \$350,000 for the Jobs and Education for Texans Grant provided by Texas Workforce Commission. The grant will provide the Process Technology Program with vital equipment and software for industrial training to ensure students attain the skills currently in demand in the chemical and energy production field.

Information about the grant can be found on the next page. Board approval to submit the grant application indicates that the Board of Regents authorizes the college to accept the grant if awarded.

It is recommended that the Board approve the college's submittal of the grant described on the following page.

CMA:tg

## **Grant Information Form**

Grant Program Title: Jobs and Education for Texans Grant

Grant Provider: Texas Workforce Commission

Amount Requested: Up to \$350,000

Expected Date of Funding: June 2021

Proposed Grant Period: June 2021-June 2022

Matching Funds: 5% of Equipment/Software Costs

### **ACC Proposed use of Funds:**

The grant will provide the Process Technology Program with vital equipment and software for industrial training to ensure students attain the skills currently in demand in the chemical and energy production field.





ALVIN COMMUNITY COLLEGE 3110 Mustang Road Alvin, Texas 77511-4898

Dr. Christal M. Albrecht  
*President*

Office 281 756 3598  
Fax 281 756 3858

**MEMORANDUM NO: 1-2021**

**TO:** Board of Regents

**FROM:** Dr. Christal M. Albrecht 

**DATE:** January 4, 2021

**SUBJECT:** Status Update regarding Maintenance and Renovation Projects

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Mr. Amos Byington, Program Manager, AGCM, Inc., will provide an update on the status of the maintenance and renovation projects for Alvin Community College.

This report is for information only.

CMA:tg

16. **Consider Approval of Personnel Action (Replacement): Associate Degree  
Nursing Faculty/Simulation Coordinator**

212



**MEMORANDUM NO: 9-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021  
**SUBJECT:** Personnel Action (Replacement): Faculty/Simulation Coordinator, ADN

---

The individual listed below has been recommended to fill the full-time position for the FT Faculty/Simulation Coordinator, ADN.

**Candidate**

**Recommended: Justin Morgan**

**Education: UTMB**  
Master of Science, Nursing – Family Nurse Practitioner

**UTMB**  
Bachelor of Science, Nursing

**Experience:**

Alvin Community College June 2019 - Present  
Faculty - Nursing

Health Care Staffing Solutions June 2013 – March 2020  
Staff Nurse

College of the Mainland September 2018 – May 2019  
Assistant Faculty

Alvin Community College January 2018 – December 2018  
Adjunct Faculty



ALVIN COMMUNITY COLLEGE 3110 Mustang Road Alvin, Texas 77511-4898

Dr. Christal M. Albrecht  
*President*

Office 281 756 3598  
Fax 281 756 3858

**Kingwood Health and Wellness**  
Family Nurse Practitioner

September 2015 – September 2018

**UTMB SICU**  
Staff Nurse

April 2011 – June 2013

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**Salary:** \$68,597.00  
Grade 12TECH / Step 6  
2020-21 12-Month Faculty Salary Schedule

CMA:tg

## JOB DESCRIPTION

<b>Job Title:</b>	<b>FT Faculty/Simulation &amp; Clinical Coordinator, Associate Degree Nursing</b>	
<b>Department:</b>	Nursing Programs	<b>FLSA Status:</b> Exempt
<b>Reports to:</b>	Dean, Legal and Health Sciences	<b>Grade Level:</b> Faculty – Technical
<b>Safety Sensitive:</b>	No	<b>Job Category:</b> Faculty
<b>HR approved:</b>		<b>Date:</b>
<b>Last updated by:</b>	Human Resources/LH	<b>Date:</b> 12/01/2020

### SUMMARY

The FT Faculty/Simulation & Clinical Coordinator 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. The instructional component of the faculty workload for this position will be 80% simulation and 20% instructional responsibility. Institutional service and professional development requirements will be consistent with the APM regarding faculty workload.

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

**SIMULATION & CLINICAL COORDINATOR DUTIES AND RESPONSIBILITIES** include, but are not limited to the following.

- Effectively teach in classroom, online, skills and simulation laboratory, and clinical settings.
- Assist in the development, implementation, and evaluation of the total program.
- Assists faculty to plan, implement and evaluate the integration of simulation into curriculum to promote student learning, critical thinking and clinical decision making.
- Collaborates with faculty to develop simulation scenarios to promote student learning, critical thinking and clinical decision making.
- Manages and directs simulation activities for nursing courses, other allied health programs, and community training.
- Collaborates with course faculty to plan, implement, and evaluate course curriculum.
- Facilitates faculty development related to the use of simulation.
- Maintains close communication with course faculty regarding progress of students in simulation experiences.
- Participates in curriculum development, review, and revision as it pertains to simulated clinical laboratory experiences.
- Maintains inventory and orders lab supplies and equipment for classes to be taught in the simulated clinical laboratory.
- Provides oversight for the coordination and scheduling of the simulation lab.
- Maintains and ensures proper function of all simulation manikins and other simulation equipment.
- Serves as a clinical resource for students (open lab and storing) and remediates (class/clinical) using simulation.
- Keeps informed about major trends and innovations in clinical practice as it relates to topics taught in the simulated clinical laboratory.
- Pre-programs the simulation manikin software for specific scenario parameters and idiosyncrasies in consultation with course faculty.
- Collaborates with health science faculty within the division to promote interdisciplinary simulation learning experiences.
- Seeks opportunities for funding through grants and partnerships with other educational and health care delivery agencies.
- Conducts clinical simulation lab experiences as necessary based on student need. This may include evening and weekend offerings.
- Maintains professional competence and licensure through practice, continuing education, and professional activities.
- Trains Nursing and Allied Health Science faculty to run the high-fidelity manikins, how to develop scenarios and conduct debriefing.
- Serves as a liaison with area health care facilities regarding practice policy changes that impact the simulation environment.
- Coordinates and implements practice policy changes into simulation when possible.
- Identifies opportunities for improvement, innovation, and change initiatives regarding the integration of simulation into clinical education.
- Participates in recruitment and public relation activities for the school of nursing and any special projects related to simulation.
- Develops partnerships with clinical affiliates offering training opportunities for their staff (based on availability of simulation lab).

- Assists in securing needed clinical affiliates for the program.
- Coordinates the placement of students for clinical rotation with clinical faculty.
- Develops and/or approves clinical schedules for all clinical faculty.
- Coordinates clinical attestation forms with administrative assistant, course coordinators, and clinical facility representatives.
- Assist in identifying and assigning preceptors during capstone course.
- 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**

Master's degree in Nursing (preferred) or Bachelor's in Nursing with a Master's degree in another field with six (6) graduate hours in nursing.

### **EXPERIENCE**

- At least three (3) years non-teaching work experience in the field required.
- 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 preferred.
- Evidence of teaching ability in simulation and skills instruction is required.
- Prior teaching in an associate degree nursing program is preferred.

### **KNOWLEDGE, SKILLS, AND ABILITIES**

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

### **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.**

17. Consider Approval of Personnel (Reallocated from Court Reporting Faculty Position): Logistics Materials and Supply Chain Management Faculty

219



**MEMORANDUM NO: 10-2021**

**TO:** Board of Regents  
**FROM:** Dr. Christal M. Albrecht   
**DATE:** January 4, 2021  
**SUBJECT:** Personnel Action (Replacement): Logistics Materials and Supply Chain Management Faculty

---

The individual listed below has been recommended to fill the full-time position for the FT Logistics Materials and Supply Chain Management Faculty.

**Candidate**

**Recommended:** Michael Fernandez

**Education:** *Capella University*  
PhD, Industrial and Organizational Psychology  
  
*Texas A&M Corpus Christi*  
Master of Business Administration  
  
*University of Houston-Clear Lake*  
Bachelor of Science

**Experience:**

**Baker Hughes** April 2010 – January 2011  
Procurement / Strategic Sourcing – Sr. Global Supplier  
Contracts and Relationship Manager

**Baker Hughes** February 2011 – October 2012  
Supplier Diversity Manager



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**Baker Hughes** November 2012 – June 2016  
Global Logistics Supply Chain Manager

**Baker Hughes** June 2007 – March 2010  
Purchasing Card Supervisor

**Baker Hughes** February 2003 – May 2007  
North American Logistics Manager

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**Salary:** \$67,557 (Prorated \$38,604)  
Grade 10.5 / Step 10  
2020-21 10.5-Month Faculty Salary Schedule

CMA:tg



ALVIN COMMUNITY COLLEGE

**JOB DESCRIPTION**

<b>Job Title:</b>	FT Logistics Materials and Supply Chain Management		
<b>Department:</b>	Logistics Materials and Supply Chain Management	<b>Reports to:</b>	Dean
<b>Grade Level:</b>	10.5 Month Faculty Salary	<b>Job Category:</b>	Full-Time
<b>Salary Range:</b>	Schedule	<b>FLSA Status:</b>	Exempt
<b>HR Approved:</b>	Karen Edwards	<b>Date:</b>	06/18/2020
<b>Last Updated by:</b>	Jeff Parks	<b>Date:</b>	06/11/2020

**SUMMARY**

The instructor will teach a variety of courses within the Logistics Materials and Supply Chain Management Department curriculum, including freshman and sophomore level courses.

**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
- 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**

Associate Degree or higher in Logistics Materials and Supply Chain Management

## **EXPERIENCE**

3 years non-teaching experience in field

## **PREFERRED TECHNOLOGY SKILLS**

Demonstrated technology skills with the use of Microsoft Office suite, analytical or scientific software, enterprise resource planning software, inventory management software, and materials requirements planning logistics and supply chain software.

## **KNOWLEDGE, SKILLS, AND ABILITIES**

- Written and oral communication skills
- Ability to work as a team leader
- Ability to manage time
- Organizational skills

***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.**

18. **Consider Approval of Tuition Discount for Dual-Enrolled In-District Home-Schooled Students**

225



**MEMORANDUM NO: 7-2021**

**TO:** Board of Regents

**FROM:** Dr. Christal M. Albrecht 

**DATE:** January 4, 2021

**SUBJECT:** Consider Approval of Tuition Discount for Dual-Enrolled In-District Home-Schooled Students

---

A parent of a dual enrolled, in-district home-schooled student contacted three Regents to inquire about the tuition for dual-enrolled, in-district, home-schooled students. The parent asked why dual-enrolled, in-district, home-schooled students are not given the same tuition discount that dual-enrolled, in-district students attending an AISD school are granted, which is \$25/credit hour rather than \$47/credit hour.

Staff researched the fiscal impact of granting such a discount and noted that for the three most recent semesters, the fiscal impact of the discount would have been \$2,244. This figure could vary from year to year depending on the number of dual enrolled, in-district home-schooled students attending ACC, however. It should be noted that dual-enrolled out-of-district, home-schooled students' tuition was previously approved to be discounted from the current \$94/credit hour to \$47/credit hour, similar to other out-of-district dual-enrolled students.

A dual credit chart with the proposed lower tuition is presented on the following page.

It is recommended that the Board approve the tuition discount for dual-enrolled, in-district students, effective for the Spring, 2021 semester as presented. All other fees for dual-enrolled, in-district, home-schooled students remain the same.

CMA:tg

**ALVIN COMMUNITY COLLEGE**  
**Dual Enrollment Tuition and Fees Chart 2020-2021**

<b>District/Student Type/Location</b>	<b>Current Tuition and Fees</b>	<b>Recommended Tuition and Fees</b>
Alvin ISD (AHS, MHS, SCHS) AISD Campuses Day and Evening	\$25/Credit Hr & \$30 Registration Fee & Course Fee (if applicable)	No Change
Alvin ISD (AHS, MHS, SCHS) AISD Campuses Day and Evening	\$0/Credit Hr Alvin ISD High Schools/Hensler Career & Technology Locations CTE courses only Course Fee (if applicable)	No Change
AISD High School Students- enrolling in a course as a class/cohort at ACC Main Campus	\$25/Credit Hr & \$30 Registration Fee & Course Fee (if applicable)	No Change
Living Stones High School In-District and Out-of-District Resident at LHS Campus	\$25/Credit Hr & \$30 Registration Fee & Course Fee (if applicable)	No Change
In-District Home School Students	\$47/Credit Hr & All Fees	Decrease in tuition from \$47/SCH to \$25/SCH
Pearland ISD (THS, GDHS, PHS)	Tuition Rate of \$47/Credit Hr & \$30 Registration Fee & Course Fee (if applicable)	No Change
Danbury ISD (DHS) at DHS Campus	Tuition Rate of \$47/Credit Hr & \$30 Registration Fee & Course Fee (if applicable)	No Change
All High School Students- Individually enrolling in a course on the ACC - Alvin Campus	In-District Tuition & All Fees	No Change
All High School Students - online	In-District Tuition & All Fees	No Change
All High School Students- enrolling in a course as a class/cohort at ACC (includes out-of- district Partnerships)	In-District Tuition & \$30 Registration Fee & Courses/Lab Fee (if applicable)	No Change
Dual Enrollment Juniors/Seniors Summer School at UHCL Pearland	Tuition Rate (see above) + \$30 Registration Fee + \$30 Technology Fee	No Change





ALVIN COMMUNITY COLLEGE 3110 Mustang Road Alvin, Texas 77511-4898

Dr. Christal M. Albrecht  
*President*  
Office 281 756 3598  
Fax 281 756 3858

**MEMORANDUM NO: 8-2021**

**TO:** Board of Regents

**FROM:** Dr. Christal M. Albrecht 

**DATE:** January 8, 2021

**SUBJECT:** Consider Action Relating to the Dismissal of an ACC Advisor

---

An advisor who has been on a performance improvement plan since January 2020 has not improved, has repeatedly failed to report to the campus to work on assigned days, and has persistent insubordinate behavior.

It is recommended that the Board initiate the termination process on the advisor.

CMA:tg



TO: Board of Regents  
 FROM: Deborah Kraft  
 DATE: January 4, 2021  
 SUBJECT: Investment Transactions Report

Report Date: November 30, 2020

Investment Position:

As of November 30, 2020, Alvin Community College had \$ 9,550,000 invested in eight 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:

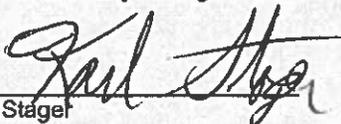
Beginning market value		9/1/2020	\$	13,650,000
Additions/changes to the market value:				
	a.	sales of CDs		(6,300,000)
	b.	purchases of CDs		2,200,000
	c.	TexSTAR, Value at 11/30/20		16,529,150
Ending market value		11/30/2020	\$	26,079,150
Fully accrued interest			\$	10,846
Interest earned on Bond Note funds			\$	833,820

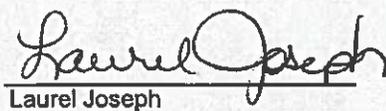
Pooled Funds:

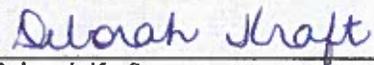
The \$ 26,079,150 currently invested was taken from the following major fund groups:

\$ 9,550,000	General Fund	11
\$ 16,529,150	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

  
 Laurel Joseph

  
 Deborah Kraft

Alvin Community College  
 3110 Mustang Road  
 Alvin, TX 77511

(281) 756-3509  
[dkraft@alvincollege.edu](mailto:dkraft@alvincollege.edu)

**ALVIN COMMUNITY COLLEGE**  
Investment Schedule

Below is a list of Alvin Community College's investments for the period September 1, 2020 through November 30, 2020. All securities have been purchased according to the investment policy approved by the Board of Regents at the August 13, 2020 board meeting.

CD No.	Purchase Date	Due Date	Interest Rate	Term	Days Held	Principal	Interest Earned	Accrued Interest	Total
<b>BEGINNING INVESTMENTS:</b>									
1016372516	02/23/20	02/23/23	1.700%	1096		250,000			250,000 b
520890	02/21/20	02/21/23	1.700%	1096		250,000			250,000 a
1861710	01/10/19	01/10/22	3.050%	1096		250,000			250,000 c
200000511	02/03/20	09/25/20	1.626%	235		1,600,000			1,600,000
200000512	02/06/20	02/05/23	1.500%	1095		1,000,000			1,000,000
200000513	02/06/20	09/08/20	1.655%	215		500,000			500,000
200000514	02/06/20	10/09/20	1.625%	246		500,000			500,000
200000515	02/06/20	10/27/20	1.625%	264		1,500,000			1,500,000
200000517	02/28/20	11/18/20	1.364%	264		1,200,000			1,200,000
200000527	03/25/20	11/06/20	0.189%	226		500,000			500,000
200000528	03/25/20	11/18/20	0.189%	238		500,000			500,000
200000531	05/19/20	12/09/20	0.210%	204		1,000,000			1,000,000
200000532	06/24/20	12/09/20	0.268%	168		1,300,000			1,300,000
200000533	07/28/20	01/06/21	0.227%	162		1,300,000			1,300,000
200000534	08/31/20	12/09/20	0.196%	100		1,000,000			1,000,000
200000535	08/31/20	01/04/21	0.110%	126		1,000,000			1,000,000
Subtotal for CD Investments for Beginning of the Period						\$ 13,650,000	\$ -	\$ -	\$ 13,650,000
<b>SALES:</b>									
200000511	02/03/20	09/25/20	1.626%	235		1,600,000			1,600,000
200000513	02/06/20	09/08/20	1.655%	215		500,000			500,000
200000514	02/06/20	10/09/20	1.625%	246		500,000			500,000
200000515	02/06/20	10/27/20	1.625%	264		1,500,000			1,500,000
200000517	02/28/20	11/18/20	1.364%	264		1,200,000			1,200,000
200000527	03/25/20	11/06/20	0.189%	226		500,000			500,000
200000528	03/25/20	11/18/20	0.189%	238		500,000			500,000
Total Sales						6,300,000	-	-	6,300,000
<b>PURCHASES:</b>									
200000547	11/06/20	01/06/21	0.191%	61		1,000,000			1,000,000
200000549	11/18/20	01/14/21	0.176%	57		1,200,000			1,200,000
Total Purchases						2,200,000	-	-	2,200,000
<b>ENDING INVESTMENTS:</b>									
1016372516	02/23/20	02/23/23	1.700%	1096	91	250,000		1,060	251,060 b
520890	02/21/20	02/21/23	1.700%	1096	91	250,000		1,060	251,060 a
1861710	01/10/19	01/10/22	3.050%	1096	91	250,000		1,901	251,901 c
200000512	02/06/20	02/05/23	1.500%	1095	91	1,000,000		3,740	1,003,740
200000531	05/19/20	12/09/20	0.210%	204	91	1,000,000		524	1,000,524
200000532	06/24/20	12/09/20	0.268%	168	91	1,300,000		869	1,300,869
200000533	07/28/20	01/06/21	0.227%	162	91	1,300,000		736	1,300,736
200000534	08/31/20	12/09/20	0.196%	100	91	1,000,000		489	1,000,489
200000535	08/31/20	01/04/21	0.110%	126	91	1,000,000		274	1,000,274
200000547	11/06/20	01/06/21	0.191%	61	24	1,000,000		126	1,000,126
200000549	11/18/20	01/14/21	0.176%	57	12	1,200,000		69	1,200,069
Total for End of Period for CD Investments						\$ 9,550,000	\$ -	\$ 10,846	\$ 9,560,846
<b>INVESTMENT POOL</b>									
TexSTAR						\$ 16,529,150	\$ 833,820	\$ -	\$ 17,362,970

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**

Below is a list of Alvin Community College Foundation's investments for the period September 1, 2020 through November 30, 2020. All securities have been purchased according to the investment policy approved by the ACC Foundation Board of Directors at the February 17, 2015 board meeting.

BEGINNING INVESTMENTS 9/1/20	\$	3,605,682
Increases In Account		
Deposits		12,990
Sales Proceeds/Redemptions		-
Dividends		17,433
Interest		2
Capital Gains		-
Securities Purchased		17,433
Positive Change in value of priced securities		311,145
Decreases in Account		
Fees		(7,947)
Cash Withdrawals		(35,124)
Funds Used to Purchase Securities		(17,433)
Securities sold/redeemed		-
Negative Change in value of priced securities		<u>(133,864)</u>
ENDING INVESTMENTS 11/30/20	\$	<u>3,770,317</u>

**Alvin Community College**  
**Consolidated Statement of Net Assets**

	November 30, 2020	November 30, 2019	Variance	Explanations/Descriptions
<b>Current Assets</b>				
Cash and cash equivalents	2,869,616	1,990,702	878,914	
Short-term investments	25,079,150	32,945,549	(7,866,399)	
Accounts receivable, net	3,084,064	2,817,535	266,529	Installment Plans outstanding, billing outstanding to sponsors and third parties, grant billings, and CE billings
Inventories	248,485	387,573	(139,088)	
Prepays	36,749	11,456	25,293	Travel advances and prepaid expenses
<b>Total Current Assets</b>	<b>31,318,064</b>	<b>38,152,815</b>	<b>(6,834,751)</b>	
<b>Noncurrent assets</b>				
Long-term investments	1,000,000	1,000,000	-	
Capital assets, net	30,953,322	26,458,542	4,494,780	
<b>Total Assets</b>	<b>63,271,386</b>	<b>65,611,357</b>	<b>(2,339,971)</b>	
<b>Deferred Outflows of Resources</b>				
Deferred charge on refunding	-	151,897	(151,897)	Bonds
Deferred outflows - pensions	4,339,605	4,093,008	246,597	TRS pension
Deferred outflows - OPEB	5,951,439	3,241,398	2,710,041	OPEB
<b>Total Deferred Outflows of Resources</b>	<b>10,291,044</b>	<b>7,486,303</b>	<b>2,804,741</b>	
<b>Liabilities</b>				
Accounts payable & accrued liabilities	61,685	231,005	(169,320)	
Net pension liability	9,596,705	9,552,203	44,502	
Net OPEB liability	26,895,555	23,714,290	3,181,265	
Funds held for others	48,032	41,477	6,555	Agency funds - groups, clubs, etc on campus
Deferred revenues	167,976	145,756	22,220	Grants paid in advance and fall registrations
Compensated absences	528,706	414,719	113,987	Entry made annually for change in liability
Bonds payable	7,927,444	9,366,965	(1,439,521)	Annual payment
Tax note payable	21,165,000	21,870,000	(705,000)	Annual payment
<b>Total Liabilities</b>	<b>66,391,103</b>	<b>65,336,415</b>	<b>1,054,688</b>	
<b>Deferred Inflows of Resources</b>				
Deferred inflows - pensions	1,911,006	806,580	1,104,426	TRS pension
Deferred inflow - OPEB	6,709,983	9,178,950	(2,468,967)	OPEB
Deferred inflows - premium on tax note	2,461,286	2,598,024	(136,738)	Tax Note
<b>Total Deferred Inflows of Resources</b>	<b>11,082,275</b>	<b>12,583,554</b>	<b>(1,501,279)</b>	
<b>Net Assets</b>				
Fund Balance - Equity	(3,910,948)	(4,822,309)	911,361	
<b>Total Net Assets</b>	<b>(3,910,948)</b>	<b>(4,822,309)</b>	<b>911,361</b>	

**Alvin Community College**  
**Consolidated Statement of Revenue and Expense**  
**November 30, 2020 and November 30, 2019**

	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
<b>Revenues</b>										
<b>Operating revenues</b>										
Tuition and fees	970,141	4,206,931	6,052,116	(1,845,185)	69.51%	1,227,406	4,745,422	7,195,698	(2,450,276)	65.95%
Federal grants and contracts	3,400,062	-	1,138,749	(1,138,749)	0.00%	3,026,262	-	-	-	0.00%
State grants	137,827	-	-	-	0.00%	143,339	-	-	-	0.00%
Local grants	152,211	-	-	-	0.00%	181,360	-	-	-	0.00%
Auxiliary enterprises	579,347	-	-	-	0.00%	687,574	-	-	-	0.00%
Other operating revenues	82,780	11,742	52,500	(40,758)	22.37%	77,161	17,317	105,000	(87,683)	16.49%
<b>Total operating revenues</b>	<b>5,322,368</b>	<b>4,218,673</b>	<b>7,243,365</b>	<b>(3,024,692)</b>	<b>58.24%</b>	<b>5,343,102</b>	<b>4,762,739</b>	<b>7,300,698</b>	<b>(2,537,959)</b>	<b>65.24%</b>
<b>Expenses</b>										
<b>Operating expenses</b>										
Administrative	-	2,104,696	6,891,734	4,787,038	30.54%	-	1,849,382	6,466,153	4,616,771	28.60%
Institutional	-	1,323,335	6,854,512	5,531,177	19.31%	-	1,103,773	6,792,057	5,688,284	16.25%
Designated for Institutional Reserve	-	-	1,477,340	1,477,340	0.00%	-	-	280,000	280,000	0.00%
Occupational Technical Instruction	-	1,227,191	6,017,287	4,790,096	20.39%	-	1,417,853	6,022,650	4,604,797	23.54%
University Parallel Instruction	-	1,768,318	7,484,982	5,716,664	23.62%	-	1,759,466	7,279,530	5,520,064	24.17%
Student Services	-	1,001,222	4,756,104	3,754,882	21.05%	-	1,048,729	4,478,128	3,429,399	23.42%
Physical Plant	-	551,110	3,203,462	2,652,352	17.20%	-	613,777	3,215,050	2,601,273	19.09%
Unbudgeted Unrestricted	279,533	-	-	-	0.00%	611,547	-	-	-	0.00%
Continuing Ed (Fund 13)	272,851	-	-	-	0.00%	332,649	-	-	-	0.00%
Auxiliary enterprises	346,511	-	-	-	0.00%	422,849	-	-	-	0.00%
Local Grants	8,150	-	-	-	0.00%	12,977	-	-	-	0.00%
TPEG	98,065	-	-	-	0.00%	28,295	-	-	-	0.00%
Institutional Scholarships	66,291	-	-	-	0.00%	60,232	-	-	-	0.00%
State Grants	137,827	-	-	-	0.00%	143,339	-	-	-	0.00%
Federal Grants	3,400,062	-	-	-	0.00%	3,026,262	-	-	-	0.00%
Donor Scholarships	181,746	-	-	-	0.00%	48,169	-	-	-	0.00%
Unexpended Plant Fund	73,713	-	-	-	0.00%	93,706	-	-	-	0.00%
Depreciation	-	-	-	-	0.00%	-	-	-	-	0.00%
Debt Retirement	-	-	-	-	0.00%	-	-	-	-	0.00%
Gain on Sale of Property	-	-	-	-	0.00%	-	-	-	-	0.00%
Tax maintenance Note	3,854,864	-	-	-	0.00%	464,438	-	-	-	0.00%
<b>Total operating expenses</b>	<b>8,719,613</b>	<b>7,975,872</b>	<b>36,685,421</b>	<b>28,709,549</b>	<b>21.74%</b>	<b>5,244,463</b>	<b>7,792,980</b>	<b>34,533,568</b>	<b>26,740,588</b>	<b>22.57%</b>
Operating Gain/(Loss)	(3,397,245)	(3,757,199)	(29,442,056)	(31,734,241)		98,639	(3,030,241)	(27,232,870)	(29,278,547)	
<b>Nonoperating revenues</b>										
State appropriations*	-	2,604,526	7,772,636	(5,168,110)	33.51%	-	2,604,606	7,772,636	(5,168,030)	33.51%
Property tax revenue - Current	120,952	1,603,850	20,117,080	(18,513,230)	7.97%	111,693	1,327,559	19,030,234	(17,702,675)	6.98%
Property tax revenue/Insttit Reserve	-	-	1,477,340	(1,477,340)	0.00%	-	-	280,000	(280,000)	0.00%
Property tax revenue - Delinquent	5,060	54,401	-	54,401	0.00%	9,101	90,580	-	90,580	0.00%
Property tax revenue - Interest & Penalties	1,788	17,936	-	17,936	0.00%	1,120	12,343	-	12,343	0.00%
Investment income	5,333	31,808	75,000	(43,192)	42.41%	114,376	47,713	150,000	(102,287)	31.81%
Other non-operating revenues	131,187	425	-	425	0.00%	153,321	735	-	735	0.00%
<b>Total nonoperating revenues</b>	<b>264,320</b>	<b>4,312,946</b>	<b>29,442,056</b>	<b>(25,129,110)</b>	<b>14.65%</b>	<b>389,611</b>	<b>4,083,536</b>	<b>27,232,870</b>	<b>(23,149,334)</b>	<b>14.99%</b>
<b>Provided by the State</b>										
Revenue for Insurance and Retirement	-	596,029	-	596,029	0.00%	-	595,559	-	595,559	0.00%
State Insurance Match	-	(275,636)	-	(275,636)	0.00%	-	(288,239)	-	(288,239)	0.00%
State Retirement Match	-	(164,413)	-	(164,413)	0.00%	-	(163,942)	-	(163,942)	0.00%
State Retiree Insurance	-	(155,980)	-	(155,980)	0.00%	-	(143,378)	-	(143,378)	0.00%
<b>Increase/(decrease) in net assets</b>	<b>(3,132,925)</b>	<b>555,747</b>	<b>-</b>	<b>(56,863,351)</b>		<b>488,250</b>	<b>1,053,295</b>	<b>-</b>	<b>(52,427,881)</b>	
* State Approp portion generated by CE**	70,843					73,710				
* Institutional Reserve	8,047,791					6,610,059				

**Alvin Community College**  
**Consolidated Statement of Revenue and Expense**  
**November 30, 2020 and November 30, 2019**

	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
<b>Revenues</b>										
Operating revenues										
Total operating revenues	5,322,368	4,218,673	7,243,365	(3,024,692)	58.24%	5,343,102	4,762,739	7,300,698	(2,537,959)	65.24%
Nonoperating revenues										
Total nonoperating revenues	264,320	4,312,946	29,442,056	(25,129,110)	14.65%	389,611	4,083,536	27,232,870	(23,149,334)	14.99%
<b>Less Expenses</b>										
Operating expenses										
Total operating expenses	(8,719,613)	(7,975,872)	(36,685,421)	(28,709,549)	21.74%	(5,244,463)	(7,792,980)	(34,533,568)	(26,740,588)	22.57%
<b>Increase/(decrease) in net assets</b>	<b>(3,132,925)</b>	<b>555,747</b>	<b>-</b>	<b>(56,863,351)</b>		<b>488,250</b>	<b>1,053,295</b>	<b>-</b>	<b>(52,427,881)</b>	

- \* State Approp portion generated by CE = 70,843 73,710
- \* Institutional Reserve 8,047,791 7,610,059

**Alvin Community College**  
**Consolidated Detail Expense by Type**  
**November 30, 2020 and November 30, 2019**

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget Expended	All Other Funds Actual	M&O Actual	M&O Budget	Remaining Budget	% of Budget Expended
Administrative Sal	6,086	390,166	1,664,975	1,274,809	23.43%	28,247	323,676	1,309,260	985,584	24.72%
Professional Sal	273,534	1,124,219	4,838,733	3,714,514	23.23%	281,976	1,099,246	4,920,751	3,821,505	22.34%
Tech/Clerical Sal	224,155	1,092,430	4,876,121	3,783,691	22.40%	204,273	1,103,415	4,679,950	3,576,535	23.58%
Faculty Sal	122,312	2,560,611	11,394,578	8,833,967	22.47%	155,993	2,719,489	11,291,202	8,571,713	24.09%
Misc Sal	17,748	18,155	64,980	46,825	27.94%	26,921	22,384	71,245	48,861	31.42%
Reg Students Sal	1,678	16,974	169,454	152,480	10.02%	11,548	33,560	214,089	180,529	15.68%
Work Study Students Sal	11,821	-	-	-	0.00%	21,449	-	-	-	0.00%
Staff Benefits	87,682	929,045	4,000,775	3,071,730	23.22%	97,159	765,654	3,943,717	3,178,063	19.41%
Subtotal	745,016	6,131,600	27,009,616	20,878,016	22.70%	827,566	6,067,424	26,430,214	20,362,790	22.96%
Equipment	26,253	2,384	43,400	41,016	5.49%	183,292	7,255	25,000	17,745	29.02%
Computer Hardware	1,456	-	93,050	93,050	0.00%	46,023	1,741	108,810	107,069	1.60%
Capital Improvements	-	-	-	-	0.00%	31,761	-	-	-	0.00%
Designated for Instit Reserve	-	-	1,477,340	1,477,340	0.00%	-	-	280,000	280,000	0.00%
Travel/Prof Development	9,115	14,816	440,524	425,708	3.36%	13,215	87,942	507,192	419,250	17.34%
Supplies & Exp	725,310	1,766,312	5,413,866	3,647,554	32.63%	836,376	1,588,831	5,009,477	3,420,646	31.72%
Institutional Scholarships	66,291	60,760	323,000	262,240	18.81%	76,732	39,787	292,000	252,213	13.63%
Financial Aid	2,971,937	-	-	-	0.00%	2,519,573	-	-	-	0.00%
Donor Scholarships	181,746	-	-	-	0.00%	48,169	-	-	-	0.00%
Purchases (Store/Concession)	63,912	-	-	-	0.00%	103,612	-	-	-	0.00%
Contingency Expense	-	-	100,000	100,000	0.00%	-	-	100,000	100,000	0.00%
Depreciation	-	-	-	-	0.00%	-	-	-	-	0.00%
Debt Retirement (Int & Amort)	-	-	-	-	0.00%	-	-	-	-	0.00%
Tax Maintenance Note	3,854,864	-	1,784,625	1,784,625	0.00%	464,438	-	1,780,875	1,780,875	0.00%
Unexpended Plant	73,713	-	-	-	0.00%	93,706	-	-	-	0.00%
	8,719,613	\$ 7,975,872	\$ 36,685,421	\$ 28,709,549	21.74%	\$ 5,244,463	\$ 7,792,980	\$ 34,533,568	\$ 26,740,588	22.57%
State Insurance Match	-	275,636	-	(275,636)	0.00%	-	288,239	-	(288,239)	0.00%
State Retirement Match	-	164,413	-	(164,413)	0.00%	-	163,942	-	(163,942)	0.00%
State Retiree Insurance	-	155,980	-	(155,980)	0.00%	-	143,378	-	(143,378)	0.00%

**Alvin Community College**  
**Continuing Education Statement of Revenue and Expense (Fund 13)**  
**November 30, 2020**

	Year-To-Date					Net Margin
	Actual Revenue	TPEG	Exemptions	Net Revenue	Actual Expense	
Administration	70,843			70,843	99,032	(28,189)
Motorcycle Safety	-			-	-	-
GED	2,218			2,218	2,978	(760)
Real Estate	587			587	-	587
Dental Assistant	44,020	(2,641)		41,379	20,578	20,801
Phlebotomy	4,335	(202)	(966)	3,167	2,262	905
Health and Medical	19,410	(1,094)	(1,172)	17,144	2,147	14,997
Welding	84,507	(5,070)		79,437	49,684	29,753
Certified Nursing	23,183	(1,391)		21,792	18,984	2,808
Truck Driving	23,171	(1,151)		22,021	23,738	(1,718)
Center for Professional Workforce Dev	80			80	-	80
Education to Go	4,620			4,620	-	4,620
Concealed Handguns	-			-	-	-
Occupational Health & Safety	2,019	-		2,019	786	1,233
Community Programs	2,213	(133)		2,080	-	2,080
Clinical Medical Assistant	19,620	(1,177)		18,443	2,066	16,377
Vet Assistant	20,990	(1,259)		19,731	3,829	15,902
Yoga	455			455	700	(245)
Human Resource Program	-	-		-	-	-
Activity Director Program	2,140	(128)		2,012	-	2,012
Machinist Program	-	-		-	-	-
TWC Pipefitter Program	17,235	(1,034)		16,201	21,554	(5,353)
STRIVE	32,045	(1,712)	(3,494)	26,839	15,820	11,019
TWC INEOS/TEAM	1,556	(90)		1,466	896	570
TWC Ascend	-	-		-	-	-
Industrial Maintenance	-	-		-	-	-
TWC Building Construction Trades	-	-	-	-	7,797	(7,797)
<b>Total</b>	<b>375,247</b>	<b>(17,084)</b>	<b>(5,632)</b>	<b>352,531</b>	<b>272,851</b>	<b>79,680</b>

\*2.72% of the state appropriation for FY20/21 is attributed to CE hours. This funding is used to offset administrative costs.

Departments highlighted generate the CE hours that contribute to the calculation of ACC's state appropriations.

Alvin Community College  
Auxiliary Profit/(Loss) Statement as of November 30, 2020 and November 30, 2019

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total	Prior Year-To-Date
<b>Revenue</b>								
Sales & services	129,032		245,296	354	74,165	1,640	450,487	534,385
Student Fees		128,859					128,859	153,189
	129,032	128,859	245,296	354	74,165	1,640	579,346	687,574
<b>Expenses</b>								
Purchases & Returns			63,912				63,912	103,613
Salaries	23,467	18,531	51,446		61,299		154,743	155,241
Staff Benefits	7,213	5,531	14,103		20,452		47,299	41,610
Supplies & Other Operating Expenses	34,812	20,356	11,261	3,926	6,311		76,666	96,110
Equipment							-	2,115
Building Repairs							-	-
Bank Charges			3,271		620		3,891	7,660
Contingency							-	-
Scholarships							-	16,500
	65,492	44,418	143,993	3,926	88,682	-	346,511	422,849
Excess revenue over expenses	63,540	84,441	101,303	(3,572)	(14,517)	1,640	232,835	264,725
<b>Assets:</b>								
Cash & Petty Cash			2,513				2,513	12,068
Accounts Receivable							-	4,000
Interfund Receivables	262,861	358,056	414,392	2,133	31,461	48,675	1,117,578	1,730,177
Prepaid Expenses							-	-
Inventory			248,170	315			248,485	387,573
Total Assets	262,861	358,056	665,075	2,448	31,461	48,675	1,368,576	2,133,818
<b>Liabilities:</b>								
Accounts Payable/Gift Certificates	4,523	885	40,586		12,188		58,182	43,947
Deferred Revenue							-	-
Deposits							-	-
Total Liabilities	4,523	885	40,586	-	12,188	-	58,182	43,947
Restricted Fund Balance (includes inventories)			248,170	315			248,485	387,573
Unrestricted Fund Balance	258,338	357,171	376,319	2,133	19,273	48,675	1,061,909	1,702,298
Total Liabilities & Fund Balance	262,861	358,056	665,075	2,448	31,461	48,675	1,368,576	2,133,818

Alvin Community College  
Auxiliary Profit/(Loss) Statement as of November 30, 2019

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total
<b>Revenue</b>							
Sales & services	153,047		276,309	443	95,348	9,238	534,385
Student Fees		153,189					153,189
	153,047	153,189	276,309	443	95,348	9,238	687,574
<b>Expenses</b>							
Purchases & Returns			103,613				103,613
Salaries	23,617	12,711	52,871		57,739	8,303	155,241
Staff Benefits	5,980	1,188	11,683		22,545	214	41,610
Supplies & Other Operating Expenses	49,826	3,985	35,226		6,988	85	96,110
Equipment			2,115				2,115
Building Repairs							-
Bank Charges			7,006		636	18	7,660
Contingency							-
Scholarships		16,500					16,500
	79,423	34,384	212,514	-	87,908	8,620	422,849
<b>Excess revenue over expenses</b>	<b>73,624</b>	<b>118,805</b>	<b>63,795</b>	<b>443</b>	<b>7,440</b>	<b>618</b>	<b>264,725</b>
<b>Assets:</b>							
Cash & Petty Cash			12,013			55	12,068
Accounts Receivable			387		3,613		4,000
Interfund Receivables	420,806	429,715	816,184	3,194	8,569	51,709	1,730,177
Prepaid Expenses							-
Inventory			387,267	306			387,573
<b>Total Assets</b>	<b>420,806</b>	<b>429,715</b>	<b>1,215,851</b>	<b>3,500</b>	<b>12,182</b>	<b>51,764</b>	<b>2,133,818</b>
<b>Liabilities:</b>							
Accounts Payable/Gift Certificates	1,911		34,956		6,971	109	43,947
Deferred Revenue							-
Deposits							-
<b>Total Liabilities</b>	<b>1,911</b>	<b>-</b>	<b>34,956</b>	<b>-</b>	<b>6,971</b>	<b>109</b>	<b>43,947</b>
Restricted Fund Balance (includes inventories)			387,267	306			387,573
Unrestricted Fund Balance	418,895	429,715	793,628	3,194	5,211	51,655	1,702,298
<b>Total Liabilities &amp; Fund Balance</b>	<b>420,806</b>	<b>429,715</b>	<b>1,215,851</b>	<b>3,500</b>	<b>12,182</b>	<b>51,764</b>	<b>2,133,818</b>

**Alvin Community College**  
**Audited Consolidated Statement of Net Assets**

	<u>August 31, 2020</u>	<u>August 31, 2019</u>	<u>Variance</u>	<u>Explanations/Descriptions</u>
<b>Current Assets</b>				
Cash and cash equivalents	1,608,810	1,903,212	(294,402)	
Short-term investments	19,987,530	24,875,507	(4,887,977)	
Accounts receivable, net	3,405,823	2,477,963	927,860	Installment Plans outstanding, billing outstanding to sponsors and third parties, grant billings, and CE billings
Inventories	240,303	294,116	(53,813)	
Prepays	<u>1,230,625</u>	<u>686,814</u>	<u>543,811</u>	Travel advances and prepaid expenses
Total Current Assets	26,473,091	30,237,612	(3,764,521)	
<b>Noncurrent assets</b>				
Long-term investments	13,650,000	12,450,000	1,200,000	
Capital assets, net	<u>30,953,322</u>	<u>26,464,717</u>	<u>4,488,605</u>	
Total Assets	71,076,413	69,152,329	1,924,084	
<b>Deferred Outflows of Resources</b>				
Deferred charge on refunding	-	151,897	(151,897)	Bonds
Deferred outflows - pensions	4,339,605	4,274,255	65,350	TRS pension
Deferred outflows - OPEB	<u>5,951,439</u>	<u>3,241,397</u>	<u>2,710,042</u>	OPEB
Total Deferred Outflows of Resources	10,291,044	7,667,549	2,623,495	
<b>Liabilities</b>				
Accounts payable & accrued liabilities	1,345,456	1,025,903	319,553	
Net pension liability	9,596,705	9,552,204	44,501	
Net OPEB liability	26,895,554	23,714,289	3,181,265	
Funds held for others	46,535	37,164	9,371	Agency funds - groups, clubs, etc on campus
Deferred revenues	4,113,549	4,431,519	(317,970)	Grants paid in advance and fall registrations
Compensated absences	528,706	414,719	113,987	Entry made annually for change in liability
Bonds and note payable (net of premiums)	<u>31,553,730</u>	<u>33,834,989</u>	<u>(2,281,259)</u>	Annual payment
Total Liabilities	74,080,235	73,010,787	1,069,448	
<b>Deferred Inflows of Resources</b>				
Deferred inflows - pensions	1,911,006	987,826	1,911,006	TRS pension
Deferred inflow - OPEB	<u>6,709,983</u>	<u>9,178,950</u>	<u>5,722,157</u>	OPEB
Total Deferred Inflows of Resources	8,620,989	10,166,776	7,633,163	
<b>Net Assets</b>				
Fund Balance - Equity	<u>(1,333,767)</u>	<u>(6,357,685)</u>	<u>5,023,918</u>	
Total Net Assets	<u>(1,333,767)</u>	<u>(6,357,685)</u>	<u>5,023,918</u>	

**Alvin Community College**  
**Audited Consolidated Statement of Revenue and Expense**  
**August 31, 2020 and August 31, 2019**

	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
<b>Revenues</b>										
<b>Operating revenues</b>										
Tuition and fees	2,424,005	6,907,414	7,195,698	(288,284)	95.99%	2,251,911	7,227,582	7,546,142	(318,560)	95.78%
Federal grants and contracts	8,346,641	-	-	-	0.00%	6,846,816	-	-	-	0.00%
State grants	769,188	-	-	-	0.00%	617,808	-	-	-	0.00%
Local grants	537,631	-	-	-	0.00%	311,074	-	-	-	0.00%
Auxiliary enterprises	2,230,457	-	-	-	0.00%	2,455,055	-	-	-	0.00%
Other operating revenues	268,158	69,693	105,000	(35,307)	66.37%	356,821	118,762	105,000	13,762	113.11%
<b>Total operating revenues</b>	<b>14,576,080</b>	<b>6,977,107</b>	<b>7,300,698</b>	<b>(323,591)</b>	<b>95.57%</b>	<b>12,839,485</b>	<b>7,346,344</b>	<b>7,651,142</b>	<b>(304,798)</b>	<b>96.02%</b>
<b>Expenses</b>										
<b>Operating expenses</b>										
Administrative	-	5,985,866	6,466,153	480,287	92.57%	-	5,673,501	5,811,407	137,906	97.63%
Institutional	-	4,759,328	6,792,057	2,032,729	70.07%	-	4,692,128	6,553,258	1,861,130	71.60%
Designated for Institutional Reserve	-	-	280,000	280,000	0.00%	-	-	150,000	150,000	0.00%
Occupational Technical Instruction	-	5,181,885	6,022,650	840,765	86.04%	-	5,618,085	6,111,901	493,816	91.92%
University Parallel Instruction	-	7,042,875	7,279,530	236,655	96.75%	-	6,677,253	6,991,658	314,405	95.50%
Student Services	-	3,971,239	4,478,128	506,889	88.68%	-	4,046,675	4,249,129	202,454	95.24%
Physical Plant	-	2,891,632	3,215,050	323,418	89.94%	-	2,952,275	3,054,853	102,578	96.64%
Unbudgeted Unrestricted	1,158,006	-	-	-	0.00%	1,299,417	-	-	-	0.00%
Continuing Ed (Fund 13)	1,511,601	-	-	-	0.00%	1,199,213	-	-	-	0.00%
Auxiliary enterprises	2,107,644	-	-	-	0.00%	2,281,168	-	-	-	0.00%
Local Grants	200,158	-	-	-	0.00%	25,109	-	-	-	0.00%
TPEG	263,427	-	-	-	0.00%	244,844	-	-	-	0.00%
Institutional Scholarships	-	-	-	-	0.00%	-	-	-	-	0.00%
State Grants	769,188	-	-	-	0.00%	617,808	-	-	-	0.00%
Federal Grants	8,349,195	-	-	-	0.00%	6,846,816	-	-	-	0.00%
Donor Scholarships	223,185	-	-	-	0.00%	351,143	-	-	-	0.00%
Unexpended Plant Fund	135,254	-	-	-	0.00%	145,450	-	-	-	0.00%
Depreciation	(4,488,604)	-	-	-	0.00%	683,191	-	-	-	0.00%
Debt Retirement	482,155	-	-	-	0.00%	(159,708)	-	-	-	0.00%
Gain on Sale of Property	-	-	-	-	0.00%	-	-	-	-	0.00%
Tax maintenance Note	6,160,740	-	-	-	0.00%	736,903	-	-	-	0.00%
<b>Total operating expenses</b>	<b>16,871,949</b>	<b>29,832,825</b>	<b>34,533,568</b>	<b>4,700,743</b>	<b>86.39%</b>	<b>14,271,354</b>	<b>29,659,917</b>	<b>32,922,206</b>	<b>3,262,289</b>	<b>90.09%</b>
<b>Operating Gain/(Loss)</b>	<b>(2,295,869)</b>	<b>(22,855,718)</b>	<b>(27,232,870)</b>	<b>(5,024,334)</b>		<b>(1,431,869)</b>	<b>(22,313,573)</b>	<b>(25,271,064)</b>	<b>(3,567,087)</b>	
<b>Nonoperating revenues</b>										
State appropriations*	-	7,786,102	7,772,636	13,466	100.17%	-	7,945,958	7,930,935	15,023	100.19%
Property tax revenue - Current	1,602,356	18,765,031	19,030,234	(265,203)	98.61%	1,573,770	16,776,366	17,065,129	(288,763)	98.31%
Property tax revenue/Instit Reserve	-	280,000	280,000	-	-	-	150,000	150,000	-	-
Property tax revenue - Delinquent	21,890	218,008	218,008	218,008	0.00%	24,934	257,008	257,008	257,008	0.00%
Property tax revenue - Interest & Penalties	15,944	195,062	195,062	195,062	0.00%	10,265	118,315	118,315	118,315	0.00%
Investment income	249,991	259,409	150,000	109,409	172.94%	576,745	297,216	125,000	172,216	237.77%
Other non-operating revenues	765,851	15,859	-	15,859	0.00%	1,031,416	464,151	-	464,151	0.00%
<b>Total nonoperating revenues</b>	<b>2,656,032</b>	<b>27,519,471</b>	<b>27,232,870</b>	<b>286,601</b>	<b>101.05%</b>	<b>3,217,130</b>	<b>26,009,014</b>	<b>25,271,064</b>	<b>737,950</b>	<b>102.92%</b>
<b>Provided by the State</b>										
Revenue for Insurance and Retirement	-	4,515,783	-	4,515,783	0.00%	-	3,704,151	-	3,704,151	0.00%
State Insurance Match	-	(1,128,386)	-	(1,128,386)	0.00%	-	(1,210,128)	-	(1,210,128)	0.00%
State Retirement Match	-	(2,789,315)	-	(2,789,315)	0.00%	-	(1,922,271)	-	(1,922,271)	0.00%
State Retiree Insurance	-	(598,082)	-	(598,082)	0.00%	-	(571,752)	-	(571,752)	0.00%
<b>Increase/(decrease) in net assets</b>	<b>360,163</b>	<b>4,663,753</b>	<b>-</b>	<b>(4,737,733)</b>		<b>1,785,261</b>	<b>3,695,441</b>	<b>-</b>	<b>(2,829,137)</b>	

\* State Approp portion generated by CE = 220,347

\* Institutional Reserve 7,610,059

316,249

7,610,059

**Alvin Community College**  
**Audited Consolidated Statement of Revenue and Expense**  
**August 31, 2020 and August 31, 2019**

	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										
Total operating revenues	14,576,080	6,977,107	7,300,698	(323,591)	95.57%	12,839,485	7,346,344	7,651,142	(304,798)	96.02%
Nonoperating revenues										
Total nonoperating revenues	2,656,032	27,519,471	27,232,870	286,601	101.05%	3,217,130	26,009,014	25,271,064	737,950	102.92%
Less Expenses										
Operating expenses										
Total operating expenses	(16,871,949)	(29,832,825)	(34,533,568)	(4,700,743)	86.39%	(14,271,354)	(29,659,917)	(32,922,206)	(3,262,289)	90.09%
Increase/(decrease) in net assets	360,163	4,663,753	-	(4,737,733)		1,785,261	3,695,441	-	(2,829,137)	

\* State Approp portion generated by CE =

220,347

316,249

\* Institutional Reserve

7,610,059

7,610,059

**Alvin Community College**  
**Audited Consolidated Detail Expense by Type**  
**August 31, 2020 and August 31, 2019**

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget Expended	All Other Funds Actual	M&O Actual	M&O Budget	Remaining Budget	% of Budget Expended
Administrative Sal	51,324	1,315,703	1,309,260	(6,443)	100.49%	98,351	1,226,254	1,303,599	77,345	94.07%
Professional Sal	1,090,226	4,453,073	4,920,751	467,678	90.50%	1,050,809	4,237,395	4,608,193	370,798	91.95%
Tech/Clerical Sal	882,564	4,395,522	4,679,950	284,428	93.92%	825,635	4,163,553	4,384,603	221,050	94.96%
Faculty Sal	540,736	10,610,424	11,291,202	680,778	93.97%	580,767	10,539,265	11,119,932	580,667	94.78%
Misc Sal	59,020	70,109	71,245	1,136	98.41%	66,534	89,933	79,195	(10,738)	113.56%
Reg Students Sal	46,921	109,418	214,089	104,671	51.11%	36,205	89,107	200,028	110,921	44.55%
Work Study Students Sal	78,059	-	-	-	0.00%	60,360	-	-	-	0.00%
Staff Benefits	385,211	2,885,670	3,943,717	1,058,047	73.17%	403,820	2,138,945	3,844,695	1,705,750	55.63%
Subtotal	3,134,061	23,839,919	26,430,214	2,590,295	90.20%	3,122,481	22,484,452	25,540,245	3,055,793	88.04%
Equipment	591,448	130,367	25,000	(105,367)	521.47%	276,145	269,536	20,000	(249,536)	1347.68%
Computer Hardware	283,762	3,973	108,810	104,837	3.65%	429,341	91,277	52,460	(38,817)	173.99%
Capital Improvements	31,761	-	-	-	0.00%	-	-	-	-	0.00%
Designated for Instit Reserve	-	-	280,000	280,000	0.00%	-	-	1,917,000	1,917,000	0.00%
Travel/Prof Development	59,481	242,016	507,192	265,176	47.72%	120,153	439,179	479,411	40,232	91.61%
Supplies & Exp	2,834,216	3,633,042	5,009,477	1,376,435	72.52%	1,871,362	6,291,980	4,797,760	(1,494,220)	131.14%
Institutional Scholarships	-	202,633	292,000	89,367	69.39%	36,211	83,493	115,330	31,837	72.39%
Financial Aid	6,316,857	-	-	-	0.00%	5,500,343	-	-	-	0.00%
Donor Scholarships	223,185	-	-	-	0.00%	351,143	-	-	-	0.00%
Purchases (Store/Concession)	1,107,633	-	-	-	0.00%	1,155,939	-	-	-	0.00%
Contingency Expense	-	-	100,000	100,000	0.00%	2,400	-	-	-	0.00%
Depreciation	(4,488,604)	-	-	-	0.00%	683,191	-	-	-	0.00%
Debt Retirement (Int & Amort)	482,155	-	-	-	0.00%	(159,708)	-	-	-	0.00%
Tax Maintenance Note	6,160,740	1,780,875	1,780,875	-	100.00%	736,903	-	-	-	0.00%
Unexpended Plant	135,254	-	-	-	0.00%	145,450	-	-	-	0.00%
	16,871,949	\$ 29,832,825	\$ 34,533,568	\$ 4,700,743	86.39%	\$ 14,271,354	\$ 29,659,917	\$ 32,922,206	\$ 3,262,289	90.09%
State Insurance Match	-	1,128,386	-	(1,128,386)	0.00%	-	1,210,128	-	(1,210,128)	0.00%
State Retirement Match	-	2,789,315	-	(2,789,315)	0.00%	-	1,922,271	-	(1,922,271)	0.00%
State Retiree Insurance	-	598,082	-	(598,082)	0.00%	-	571,752	-	(571,752)	0.00%

**Alvin Community College**  
**Audited Continuing Education Statement of Revenue and Expense (Fund 13)**  
**August 31, 2020**

	Year-To-Date					Net Margin
	Actual Revenue	TPEG	Exemptions	Net Revenue	Actual Expense	
Administration	220,347			220,347	415,228	(194,881)
Motorcycle Safety	3,225			3,225	5,315	(2,090)
GED	8,181			8,181	5,346	2,835
Law Enforcement	-	-	-	-	-	-
Academic Overlay	-	-	-	-	-	-
Real Estate	426			426	-	426
Dental Assistant	79,495	(4,707)		74,788	71,895	2,893
Information Technology Training	-	-		-	-	-
Phlebotomy	51,975	(3,060)	(973)	47,942	16,033	31,909
Medication Aide	38,920	(2,335)		36,585	9,167	27,418
Welding	176,016	(8,864)	(15,165)	151,988	212,973	(60,986)
Certified Nursing	25,498	(1,436)	(1,440)	22,622	75,761	(53,139)
Truck Driving	60,756	(2,405)		58,351	99,710	(41,359)
Center for Professional Workforce Dev	2,802			2,802	-	2,802
Education to Go	5,103			5,103	2,295	2,808
Concealed Handguns	100			100	33	67
Occupational Health & Safety	5,926	-		5,926	1,602	4,324
Community Programs	8,548	(398)		8,150	1,663	6,487
Clinical Medical Assistant	52,915	(2,799)	(6,273)	43,843	13,551	30,292
Vet Assistant	33,670	(1,980)		31,690	18,372	13,318
Yoga	5,000			5,000	3,611	1,389
Human Resource Program	-	-		-	-	-
Activity Director Program	2,040	(122)		1,918	874	1,044
Machinist Program	7,714	(463)		7,251	40,833	(33,582)
TWC Pipefitter Program	39,983	(2,399)		37,584	77,779	(40,195)
STRIVE	90,974	(5,045)		85,929	70,211	15,718
TWC INEOS/TEAM	380,678	(14,022)		366,656	338,580	28,076
TWC Ascend	-	-		-	38	(38)
Industrial Maintenance	-	-		-	96	(96)
TWC Building Construction Trades	106,268	(6,376)	-	99,892	30,635	69,257
Total	1,406,560	(56,411)	(23,851)	1,326,297	1,511,601	(185,304)

\*2.83% of the state appropriation for FY19/20 is attributed to CE hours. This funding is used to offset administrative costs.

Departments highlighted generate the CE hours that contribute to the calculation of ACC's state appropriations.

**Alvin Community College**  
**Audited Auxiliary Profit/(Loss) Statement as of August 31 2020 and August 31, 2019**

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total	Prior Year-To- Date
<b>Revenue</b>								
Sales & services	259,288		1,454,311	5,190	236,363	16,581	1,971,733	2,179,046
Student Fees		258,724					258,724	276,009
	259,288	258,724	1,454,311	5,190	236,363	16,581	2,230,457	2,455,055
<b>Expenses</b>								
Purchases & Returns			1,107,253	379			1,107,632	1,155,939
Salaries	97,645	80,152	211,578		113,635	19,566	522,576	626,666
Staff Benefits	26,786	15,485	53,811		64,615	547	161,244	188,442
Supplies & Other Operating Expenses	113,329	65,868	83,879	1,847	19,822	425	285,170	263,891
Equipment			6,210				6,210	3,304
Building Repairs							-	-
Bank Charges			14,494		2,273	45	16,812	18,126
Contingency							-	2,400
Scholarships		8,000					8,000	22,400
	237,760	169,505	1,477,225	2,226	200,345	20,583	2,107,644	2,281,168
<b>Excess revenue over expenses</b>	<b>21,528</b>	<b>89,219</b>	<b>(22,914)</b>	<b>2,964</b>	<b>36,018</b>	<b>(4,002)</b>	<b>122,813</b>	<b>173,887</b>
<b>Assets:</b>								
Cash & Petty Cash			12,013				12,013	12,068
Accounts Receivable			59,100		3,510		62,610	142,001
Interfund Receivables	295,237	369,530	239,458	5,705	44,991	48,185	1,003,106	1,655,603
Prepaid Expenses							-	-
Inventory			239,988	315			240,303	294,116
<b>Total Assets</b>	<b>295,237</b>	<b>369,530</b>	<b>550,559</b>	<b>6,020</b>	<b>48,501</b>	<b>48,185</b>	<b>1,318,032</b>	<b>2,103,788</b>
<b>Liabilities:</b>								
Accounts Payable/Gift Certificates	4,522	885	27,373		12,188		44,968	69,752
Deferred Revenue	95,916	95,916			2,524	1,150	195,506	208,892
Deposits							-	-
<b>Total Liabilities</b>	<b>100,438</b>	<b>96,801</b>	<b>27,373</b>	<b>-</b>	<b>14,712</b>	<b>1,150</b>	<b>240,474</b>	<b>278,644</b>
Restricted Fund Balance (includes inventories)		-	239,988	315			240,303	294,116
Unrestricted Fund Balance	194,799	272,729	283,198	5,705	33,789	47,035	837,255	1,531,028
<b>Total Liabilities &amp; Fund Balance</b>	<b>295,237</b>	<b>369,530</b>	<b>550,559</b>	<b>6,020</b>	<b>48,501</b>	<b>48,185</b>	<b>1,318,032</b>	<b>2,103,788</b>

**Alvin Community College**  
**Audited Auxiliary Profit/(Loss) Statement as of August 31, 2019**

	<u>Parking</u>	<u>Student Activities</u>	<u>Bookstore</u>	<u>Vending</u>	<u>Childcare</u>	<u>Fitness Center</u>	<u>Total</u>
<b>Revenue</b>							
Sales & services	279,034		1,549,107	8,092	311,821	30,992	2,179,046
Student Fees		276,009					276,009
	<u>279,034</u>	<u>276,009</u>	<u>1,549,107</u>	<u>8,092</u>	<u>311,821</u>	<u>30,992</u>	<u>2,455,055</u>
<b>Expenses</b>							
Purchases & Returns			1,155,267	672			1,155,939
Salaries	78,471	66,626	247,100		204,441	30,028	626,666
Staff Benefits	19,200	16,556	69,245		82,647	794	188,442
Supplies & Other Operating Expenses	83,695	53,286	93,068	4,364	29,444	34	263,891
Equipment	3,304						3,304
Building Repairs							-
Bank Charges			17,990			136	18,126
Contingency		2,400					2,400
Scholarships		22,400					22,400
	<u>184,670</u>	<u>161,268</u>	<u>1,582,670</u>	<u>5,036</u>	<u>316,532</u>	<u>30,992</u>	<u>2,281,168</u>
<b>Excess revenue over expenses</b>	<b><u>94,364</u></b>	<b><u>114,741</u></b>	<b><u>(33,563)</u></b>	<b><u>3,056</u></b>	<b><u>(4,711)</u></b>	<b><u>-</u></b>	<b><u>173,887</u></b>
<b>Assets:</b>							
Cash & Petty Cash			12,013			55	12,068
Accounts Receivable			139,856	490	1,655		142,001
Interfund Receivables	450,928	414,656	732,164	2,275	3,087	52,493	1,655,603
Prepaid Expenses							-
Inventory			293,810	306			294,116
<b>Total Assets</b>	<b><u>450,928</u></b>	<b><u>414,656</u></b>	<b><u>1,177,843</u></b>	<b><u>3,071</u></b>	<b><u>4,742</u></b>	<b><u>52,548</u></b>	<b><u>2,103,788</u></b>
<b>Liabilities:</b>							
Accounts Payable/Gift Certificates	1,911		60,744	15	6,971	111	69,752
Deferred Revenue	103,746	103,746				1,400	208,892
Deposits							-
<b>Total Liabilities</b>	<b><u>105,657</u></b>	<b><u>103,746</u></b>	<b><u>60,744</u></b>	<b><u>15</u></b>	<b><u>6,971</u></b>	<b><u>1,511</u></b>	<b><u>278,644</u></b>
Restricted Fund Balance (includes inventories)		-	293,810	306			294,116
Unrestricted Fund Balance	345,271	310,910	823,289	2,750	(2,229)	51,037	1,531,028
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>450,928</u></b>	<b><u>414,656</u></b>	<b><u>1,177,843</u></b>	<b><u>3,071</u></b>	<b><u>4,742</u></b>	<b><u>52,548</u></b>	<b><u>2,103,788</u></b>

## 21. Adjournment