



REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES

TUESDAY, FEBRUARY 25, 2025
6:00 PM

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

NOTICE IS HEREBY GIVEN THAT THE REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT WILL BE HELD AT THE PHYSICAL LOCATION REFERENCED ABOVE ON TUESDAY, FEBRUARY 25, 2025. ONE OR MORE TRUSTEES MAY ATTEND REMOTELY BY VIDEOCONFERENCE PROVIDED THAT A QUORUM OF TRUSTEES ATTEND BY PHYSICAL PRESENCE AS AUTHORIZED BY TEXAS GOVERNMENT CODE SECTION 551.127. THE REGULAR BOARD MEETING OF THE BOARD WILL CONVENE IN OPEN SESSION AT 6:00 PM.

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

AGENDA

1. **CALL TO ORDER**
2. **CERTIFICATION AND POSTING**
3. **ROLL CALL**
4. **PLEDGE OF ALLEGIANCE**
5. **INVOCATION** - *Tommy Morris*, Dean for Student Success, Educational Support Services, St. Philip's College
6. **MEMORIALS**
7. **RECOGNITIONS**
 - 7.A. AlamoPROMISE Student of the Month, January 2025, *Shaun Phillips*, Palo Alto College
Presenter: Dr. Robert Garza
 - 7.B. Alamo Colleges District Faculty Member of the Month January 2025, *Dr. Alison Sean D. Clark*, Palo Alto College

Presenter: Dr. Robert Garza

7.C. AlamoPROMISE Student of the Month, February 2025, *Julianna Lujan*, St. Philip's College

Presenter: Dr. Adena Loston

7.D. Alamo Colleges District Staff Member of the Month, February 2025, *Alexandra Wilhelm*, St. Philip's College

Presenter: Dr. Adena Loston

7.E. Alamo Colleges District Faculty Member of the Month February 2025, *Stephanie Gibson*, St. Philip's College

Presenter: Dr. Adena Loston

7.F. VEERA Gold Award Recognition

Presenter: Dr. Amy Bosley

8. **NEW BUSINESS**

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

Presenter: Dr. Robert Garza

9. **CITIZENS TO BE HEARD**

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

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

10.A. Community Outreach; Links Inc. 23rd Annual Western Gala; Gift from Spurs to Support AlamoPromise, Bellwether Community College Futures Assembly

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

12. **WORKFORCE DEVELOPMENT COMMITTEE, *Dr. Gene Sprague, Chair***

12.A. Discussion and Possible Action on Approval of San Antonio College, Northwest Vista College, Northeast Lakeview College Associate of Applied Science Degree in Data Science and Artificial Intelligence

Presenter: Will Fanning, Jonathan Lee, and Dr. Henry Griffith

13. **BUILDING, GROUNDS AND SITES SELECTION COMMITTEE, *Dr. Yvonne Katz, Chair***

13.A. Discussion and Possible Action on Amending the Guaranteed Maximum Price (GMP) for Construction Manager at Risk Contracts for Alamo Colleges District - San Antonio College - Maintenance Tax Note 2022-Funded Projects

Presenter: Greg McClure

13.B. Discussion and Possible Action to Approve a Change Order for Cooperative Purchase Agreement Award of Construction Services for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for Palo Alto College

Presenter: Greg McClure

13.C. Discussion and Possible Action to Approve the Cooperative Purchase Contract Award of Construction Services for Alamo Colleges District-Maintenance Tax Note 2022-Funded Projects for San Antonio College

Presenter: Greg McClure

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

14.A. Legislative Report

Presenter: Priscilla Camacho

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

15.A. Discussion and Possible Action on Revision of Policy D.02.04 to Allow Acquisition of Artwork from Employees

Presenter: Dr. Daphene Carson and Dr. Eric Castillo

16. **PERSONNEL**

16.A. Discussion and Possible Action on Appointment of Administrators

Presenter: Linda Boyer Owens

17. **CONSENT AGENDA**

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

17.A.1) Approval of Board Meeting Minutes

17.A.1)a. Discussion and Possible Action on Approval of Minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole on January 14, 2025.

17.A.1)b. Discussion and Possible Action on Minutes of the Regular Board Meeting on January 28, 2025.

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

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

17.A.4) Department of Public Safety Monthly Clergy Act Activity Report

17.A.5) Fiscal Services Reports

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

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

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

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

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

17.A.5)f. Discussion and Possible Action on the FY2023-24 Annual Financial Reports for San Antonio College, St. Philip's College, Palo Alto College and Northwest Vista College

18. EXECUTIVE SESSION

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

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

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

18.D. Pursuant to §551.074, Texas Government Code, the Board may consult with its attorneys about pending EEOC charges, including, without limitation, a settlement offer by EEOC complainant John Pacheco.

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

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

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

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

19. RECONVENE OPEN MEETING

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

20. SETTING OF NEXT MEETING DATE

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

21. ADJOURNMENT

ALAMO COMMUNITY COLLEGE DISTRICT
2222 N. Alamo St.; San Antonio, TX 78215 at
POSTED AT 5:00 PM ON THIS 21ST DAY OF FEBRUARY 2025

This meeting site is wheelchair accessible. The accessible entrance is located at the side entrance of Dr. Bruce H. Leslie Boardroom. Accessible parking spaces are located in front of the Alamo Colleges Center for Excellence and Student Success, located in the parking lot that faces N. Alamo Street. Auxiliary aids and services are available upon request (interpreters for the hearing impaired must be requested twenty-four hours prior to the meeting) by contacting the Board of Trustees Office at dst-board@alamo.edu.

“The following notices apply to this meeting.

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

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

Dr. Mike Flores
Chancellor

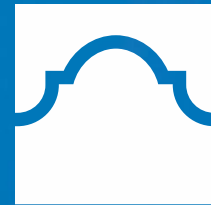
Employee Memorials

Regular Meeting of the Board of Trustees

February 25, 2025

Linda Boyer-Owens, SPHR, SHRM-SCP

Associate Vice Chancellor for Talent, Organization,
and Strategic Innovation



ALAMO
COLLEGES
DISTRICT



Malcolm Baldrige
National Quality Award

Award Recipient
2024 2018



LEADER
COLLEGE
OF DISTINCTION

Great
Place
To
Work[®]

Certified
MAR 2024-MAR 2025
USA

Employee Memorials

Henry Castillo

Instructor

St. Philip's College

Employed: 08/28/1978 to 08/16/2002

Departed: January 19, 2025

Richard Lee Jewell

Assistant Professor

St. Philip's College (SWC)

Employed: 07/01/1998 to 12/31/2021

Departed: January 21, 2025



Employee Memorials

Diana L. Montejano

Adjunct Professor
Palo Alto College

Employed: 08/18/1998 to 02/03/2025

Departed: February 6, 2025

Dr. Earl L. Wright

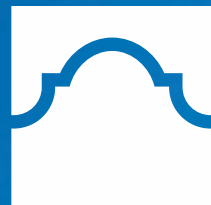
Professor Emeritus
San Antonio College

Employed: 09/01/1969 to 06/01/2017

Departed: February 12, 2025



Thank you.



ALAMO
COLLEGES
DISTRICT



AlamoPROMISE Student of the Month

January 2025

Shaun Phillips



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

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

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



ALAMO
COLLEGES
DISTRICT



Alamo Colleges Faculty Member of the Month: January 2025

Dr. Alison Clark
Instructor of Biology
Palo Alto College



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

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

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

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

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

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

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

Alamo Colleges District AlamoPROMISE Student of the Month: February 2025

Julianna Lujan St. Philip's College



Julianna Lujan is a graduate of Brackenridge High School. Motivated by her parents' unwavering support and sacrifices, Julianna chose to pursue higher education at St. Philip's College, where she is currently studying Business Administration.

Julianna serves as a peer mentor in the CASE building, where she enjoys helping fellow students. "Julianna's ability to engage and deliver customer service to students is absolutely exceptional. She is a great person, great peer leader, and top tier communicator." - James Cooper, Director of CRELS

Julianna was awarded the Adena Williams Loston Presidential Endowed Scholarship for the 2024-2025 academic year. One of Julianna's proudest academic achievements is maintaining a 4.0 GPA during her first year of college, an accomplishment she never thought possible.

Julianna also serves her community through volunteer work at St. Clare Catholic Church.





Julianna Lujan

Julianna Lujan is a graduate of Brackenridge High School. Motivated by her parents' unwavering support and sacrifices, Julianna chose to pursue higher education at St. Philip's College, where she is currently studying Business Administration.

One of Julianna's proudest academic achievements is maintaining a 4.0 GPA during her first year of college, an accomplishment she never thought possible. In recognition of her hard work, she was awarded the Adena Williams Loston Presidential Endowed Scholarship for the 2024-2025 academic year. As a peer mentor in the CASE building, Julianna enjoys helping fellow students, meeting new people, and participating in campus activities.

Julianna has contributed to her community through volunteer work at St. Clare Church and by assisting her mom with a career readiness booth at the University of the Incarnate Word. These experiences have instilled in her the importance of perseverance and daily self-improvement.

Although Julianna has faced challenges that occasionally test her motivation, she stays focused on her goal of becoming a successful, independent woman. "These experiences have taught me to show up every day and work harder than the day before because every day is a new opportunity for me to improve myself." Her ultimate career aspirations include working in the insurance industry and eventually starting her own business.

Julianna credits her parents as her greatest role models. Their wisdom, patience, and guidance have shaped her perspective, teaching her that patience is key to navigating the demands of college and life.

Information for Julianna E. Lujan	
UG College Transcript for: SPC (Home College)	
Institution Credit	Transcript Totals
Courses in Progress	
Transcript Data	
STUDENT INFORMATION	
Birth Date:	Dec 12,2004
Student Type:	Continuing
Curriculum Information	
Current Program	
Associate of Arts	
Program:	SPC Busi&Entrpreneurship, AA
College:	St. Philip's College



***Transcript type:UNOF Unofficial Transcript is NOT Official ***

INSTITUTION CREDIT [-Top-](#)

Term: Fall 2023

Subject	Course	Title	Grade	Credit Hours	Quality Points		R
ENGL	1301	Composition I	A	3.000	12.00		
INRW	0100	INRW Special Topics	A	1.000	4.00		
MATH	0105	Math Prep	A	1.000	4.00		
MATH	0410	Elementary Algebra Plus 0105	A	4.000	16.00		
SDEV	0370	Foundations College Learning	A	3.000	12.00		

				Earned Hours	GPA Hours	Quality Points	GPA
SPC Current Term:				12.000	12.000	48.00	4.00
ACD Current Term:				12.000	12.000	48.00	4.00

Unofficial Transcript

Term: Spring 2024

Subject	Course	Title	Grade	Credit Hours	Quality Points		R
ENGL	1302	Composition II	A	3.000	12.00		
HIST	1301	United States History I	A	3.000	12.00		
KINE	1136	Yoga I	A	1.000	4.00		
MATH	0214	Co-Req for MATH 1314	A	2.000	8.00		
MATH	1314	College Algebra	A	3.000	12.00		

				Earned Hours	GPA Hours	Quality Points	GPA
SPC Current Term:				12.000	12.000	48.00	4.00
ACD Current Term:				12.000	12.000	48.00	4.00

Unofficial Transcript

Term: Summer 2024



Subject	Course	Title	Grade	Credit Hours	Quality Points		R
GOVT	2305	Federal Government	A	3.000	12.00		
SPCH	1315	Public Speaking	A	3.000	12.00		
				Earned Hours	GPA Hours	Quality Points	GPA
SPC Current Term:				6.000	6.000	24.00	4.00
ACD Current Term:				6.000	6.000	24.00	4.00

Unofficial Transcript

TRANSCRIPT TOTALS (UNDERGRADUATE) [-Top-](#)

	Earned Hours	GPA Hours	Quality Points	GPA
SPC Overall:	30.000	30.000	120.00	4.00
Overall:	30.000	30.000	120.00	4.00

Unofficial Transcript

COURSES IN PROGRESS [-Top-](#)

Term: Fall 2024

Subject	Course	Title	Credit Hours
ARTS	1301	Art Appreciation	3.000
GOVT	2306	Texas Government	3.000
PHIL	1301	Introduction to Philosophy	3.000
PSYC	2301	General Psychology	3.000

Unofficial Transcript

Term: Spring 2025

Subject	Course	Title	Credit Hours
ACCT	2301	Financial Accounting	3.000
BCIS	1305	Business Computer Applications	3.000
BIOL	1323	Consumer Nutrition Non-Sci	3.000
HIST	1302	United States History II	3.000
HUMA	1301	Intro to Humanities I	3.000

Unofficial Transcript

Term: Summer 2025



Subject	Course	Title	Credit Hours
BCIS	1305	Business Computer Applications	3.000

Unofficial Transcript

TEXAS REQUIREMENTS

TSI Information

TSI Area	TSI Status	Explanation
Math	Complete	MATH 1314 Spring 2024 A
Writing	Complete	355 22-MAY-2020 TSI Assessment Writing 5 22-MAY-2020 TSI Assessment Essay
Reading	Complete	ENGL 1301 Fall 2023 A

Core Curriculum

Core Area	Course	Grade	Term	Institution
010	ENGL 1301	A	Fall 2023	003608
010	ENGL 1302	A	Spring 2024	003608
020	MATH 1314	A	Spring 2024	003608
060	HIST 1301	A	Spring 2024	003608
070	GOVT 2305	A	Summer 2024	003608
090	SPCH 1315	A	Summer 2024	003608

CORE CURRICULUM NOT COMPLETE

Undergraduate Drop Counter

TEC 51.907 Undergraduate Course Drop Counter - 0

Julianna Elizabeth Lujan
2551 Minnetonka St.
San Antonio, Texas 78210

January 8th, 2025

Dear Alamo Colleges Board of Trustees,

My name is Juliana Elizabeth Lujan, and I am majoring in Business Administration at St. Philip's College. A little background about me: I attended catholic school my entire life. In both my academic and personal I have demonstrated flexibility and leadership skills. Some include volunteering at St. Clare Catholic Church, passing out bulletins, playing sports, volunteering to help my mom when she was teaching, and at UIW at career readiness events. I have always understood the importance of education, but of course, the obstacles that surfaced made me question if I could pursue it and succeed.

I attended St. Gerard High School in high school and moved schools due to the campus closing. I attended Brackenridge High School for my junior and senior years. It was my first time attending a public school, but it was there that I was introduced to Alamo College Admission Counselors, who came to discuss the programs offered.

During that time, I faced challenges because I was at a large campus, trying to navigate culture shock, had lost motivation, and didn't see the value of furthering my education. From the admissions counselors' presentations, my school counselor, and one-on-one discussions, I began to believe in myself. I was joyful to receive the Adena Williams Loston Presidential Endowed scholarship for 2024-2025. I was thrilled to be awarded Alamo PROMISE when I graduated from Brackenridge High School.

Once I began my college journey at SPC, I encountered a very heartwarming experience. Everyone was so welcoming; it is a true community. Then, I was blessed to land an on-campus position as a peer mentor. My position is extraordinary because I have developed soft skills. I am fortunate that I was allowed to help students, meet new people, and get involved with activities that happen around campus.

The academic achievement I am most proud of is earning a 4.0 for my first year in college. I never thought I'd be able to maintain a 4.0 GPA. These experiences have taught me to show up every day and work harder than the day before because every day is a new opportunity for me to improve myself.

Reflecting on my support system, I greatly admire my dad and mom because they are wise and knowledgeable about so much. They are very patient with me and have taught me to be patient because being a college student can be highly stressful. However, patience is key when you are on a college journey. My career goals after graduation would be to start working at an insurance company and then build my own business in the future.

When there are challenging days, I remind myself that I am obtaining an education at St. Philip's not only to grow and be a successful independent woman who doesn't have to rely on anyone

else but also that I'm doing this to repay my parents for their sacrifices along my journey. My parents are the people who motivate me to keep pushing through.

At an early age, my dream has always been to open a business. I love to bake and have developed skills in baking, and I also love corporate business. However, I realized that I needed academic knowledge to keep precise business records and to keep the business successful. St. Philip's has moved me from a fixed mindset to a growth mindset, and I want to transfer to a 4-year university after I graduate with my Associate in Business.

Finally, it is with great honor that I am filled with gratitude and humbled to be the recipient of the Alamo PROMISE Scholar of the Month and ongoing participant of the Alamo PROMISE program. Your generosity provides financial relief and reinforces my determination to achieve my educational and career aspirations without the weight of financial stress.

Thank you, Alamo PROMISE, for believing in me, investing in my future, and giving me the confidence to pursue my dreams!

Sincerely yours,

Julianna Lujan
Business Administration, Class of 2025

Districtwide Employee of the Month

Alexandra “Sasha” Wilhelm, LBSW, LPC-S

St. Philip’s College



Sasha Wilhelm has been the Director of Student Advocacy Center at St. Phillip's College since December 2019. Sasha worked at the University of the Incarnate Word directly before SPC, but she has worked for Bexar County Juvenile Probation, Child Protective Services, and various community mental health agencies, hospitals, and institutions of education. She is dually licensed as a Licensed Baccalaureate Social Worker and a Licensed Professional Counselor- Supervisor

Sasha has a Bachelor of Science in Social Work from Bowling Green State University in Bowling Green, Ohio & Master of Science in Counseling with a concentration on Marriage & Family Therapy from Texas A&M University-Corpus Christi. She has also earned 60 doctoral hours in Counselor Education and Supervision.

Sasha been with her loving, supportive, and patient husband, Tony, for 22 years and married for 17 years. They have a beautiful and all-around awesome son, Michael, who is 4 years old. Sasha is very close to both her parents, who have been excellent role models. Sasha and Tony enjoyed long-distance road cycling before Michael was born and now that he's older and riding his own bike, they look forward to getting back to it. As a 3rd generation pit-master, she loves to barbeque, using her grandfather's secret dry rub recipe.

Sasha is committed to a Students First mentality at St. Philip's College, however, she is passionate that it should be expanded to "People First". Her work ethic and dedication are rooted in the parable of the starfish on the beach, in that even if you positively impact just one person's life, you've still made a world of difference.

Alamo Colleges Faculty Member of the Month: February 2025

Stephanie Gibson

Assistant Professor of
English and INRW
St. Philip's College

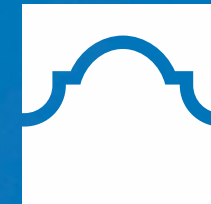


- Has taught English and Integrated Reading and Writing courses at St. Philip's College for 19 years
- Has taught taught ESL for the Texas Education Agency for 14 years
- Master's degree in English Literature from UTSA
- Graduate Certificate in Teaching English as a Second Language for Adults, Kansas State University
- Master Teacher Certified
- Distance Learning Certified
- Quality Matters Certified
- Committees: Military/Veteran's Committee, Culture Fest, Tiger PAWS, Student Services Fees, SPC Community Garden, and Honors College.
- Enjoys every opportunity to work closely with colleagues and friends on team assignments and loves family time.

Recognition of Excellence in Serving Veteran Students

Dr. Amy Bosley

President, Northwest Vista College



ALAMO
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DISTRICT





ALAMO COLLEGES DISTRICT
Northeast Lakeview College



ALAMO COLLEGES DISTRICT
Northwest Vista College



ALAMO COLLEGES DISTRICT
Palo Alto College



ALAMO COLLEGES DISTRICT
San Antonio College



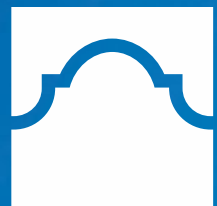
ALAMO COLLEGES DISTRICT
St. Philip's College



ALAMO
COLLEGES
DISTRICT



Thank you.



ALAMO
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DISTRICT



Professor Emeritus Mark Hogensen



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



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

Presented for recommended approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on February 25, 2025.

MINUTE ORDER

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

PURPOSE

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

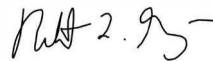
BACKGROUND

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

IMPLICATIONS

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

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



Oct 1, 2024

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

Dr. Robert Garza Date
President

Dr. Mike Flores Date
Chancellor

RESOLUTION

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

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

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

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

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

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

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

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

WHEREAS, Mark Hogensen has requested retirement effective August 2020;

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

TO BE READ BY BOARD CHAIR BEFORE CTBH ITEM

Citizens To Be Heard Standard Statement

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

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

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

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

State law limits Trustee response to public comments.

Discussion and Possible Action on the Approval of San Antonio College, Northwest Vista College, and Northeast Lakeview College Associate of Applied Science Degree in Data Science and Artificial Intelligence

Dr. Henry Griffith

Chair – Mathematics, Engineering, and Computing, SAC

Jon Lee

Dean for Academic Success, SAC

Rita Perez

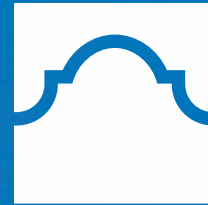
Director of Workforce Program

Teri Dimas

Interim Dean for Academic Success

Will Fanning

Dean for Academic Success, NLC



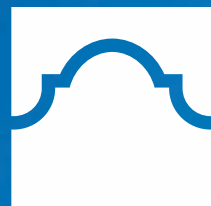
ALAMO
COLLEGES
DISTRICT



Action Requested

Approve the submission to the Texas Higher Education Coordinating Board of a new workforce education program of study for an Associate of Applied Science Degree in Data Science and Artificial Intelligence.

Thank you.



ALAMO
COLLEGES
DISTRICT



Discussion and Possible Action on the Approval of San Antonio College, Northwest Vista College, and Northeast Lakeview College Associate of Applied Science Degree in Data Science and Artificial Intelligence

Presented to the Board Acting as a Committee of the Whole on February 18, 2025 and now presented to the Board for approval on February 25, 2025.

MINUTE ORDER

"The Alamo Colleges Board of Trustees hereby approves the submission to the Texas Higher Education Coordinating Board of a new workforce education program of study for an Associate of Applied Science Degree in Data Science and Artificial Intelligence."

PURPOSE

The Associate of Applied Science in Data Science and Artificial Intelligence provides students with the required knowledge and hands-on technical skills to obtain entry-level positions in the fields of data science and artificial intelligence. Graduates are prepared to implement, update, or enhance the various components of the AI model deployment workflow, including – 1) data pipelining (e.g.: identification of existing data resources, specification of new data needs, data cleaning, and data importing), 2) model development (e.g.: training and evaluation of candidate models), and 3) model deployment on multiple computing form factors (e.g.: edge, on-premise, and cloud).

BACKGROUND

The Associate of Applied Science in Data Science and Artificial Intelligence prepares graduates with the necessary skills to assist Data Scientists and Artificial Intelligence Engineers with advanced training in the design and implementation of new AI models, and also prepares graduates to operate autonomously in the assessment, maintenance, and improvement of existing workflows. Completion of this program prepares students to obtain industry-recognized credentials, including AWS Certified Data Analytics – Specialty, AWS Certified Machine Learning – Specialty, and AWS Cloud Practitioner.

According to the US Bureau of Labor and Statistics (US BLS), the employment market for data scientists (SOC Code 15-2051) is projected to grow by 36 percent from 2021 to 2031, much faster than the average for all occupations¹. This growth rate exceeds the general projections for overall computer and information technology occupations, which is projected to grow at 15 percent over the same time period. Texas will see a larger growth rate of 49.46 percent and 55.47 percent in the Alamo Region.

Starting wage for Data Scientists in the Alamo region is approximately \$40 an hour. Enrollment is projected for 80 students a year.

IMPLICATIONS

Financial:	Five Year Projection: 5- year positive net income of <u>\$38,415</u>
Strategic Plan:	Strategic Objective I: Student Success
Human Resources:	Faculty, and Adjunct Faculty
Attachments:	Exhibit 1, Business Plan Summary Exhibit 2, Program Curriculum - Degree Plan Exhibit 3, Market Analysis Exhibit 3, ROI

Dr. Francisco Solis
Interim President, San Antonio College

Dr. Dr. Amy Bosley
President, Northwest Vista College

Dr. Veronica Garcia
President, Northeast Lakeview College

Dr. George Railey, Jr.
Vice Chancellor for Academic Success

Dr. Michael Flores
Chancellor



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DISTRICT

Data Science and AI (DS/AI) Associate of Applied Science

Dr. Henry Griffith

Chair – Mathematics, Engineering, and Computing, SAC

Jon Lee

Dean for Academic Success, SAC

Rita Perez

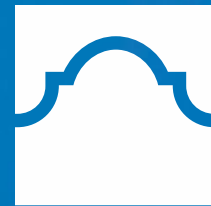
Director of Workforce Program

Teri Dimas

Interim Dean for Academic Success

Will Fanning

Dean for Academic Success, NLC



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Board Policies in Support of Charges

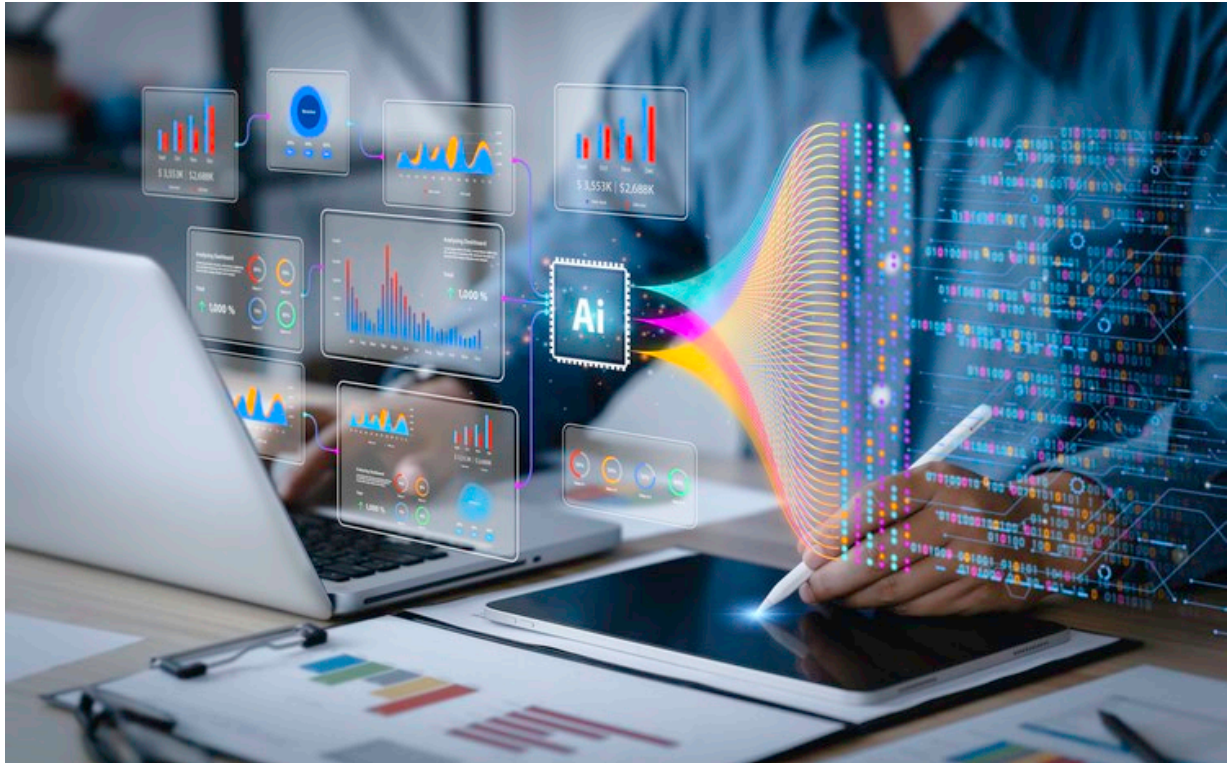
- E.1.4: Core Curriculum and Degrees
- E.1.6: Program and Course Offerings

Charges to the Chancellor

- Expand and create new and innovative workforce programs to meet the increased demand for talent in high-wage and high-demand occupations and industries.



Artificial Intelligence and Data Science are Disrupting the Job Market!



- 97M new jobs created by AI in coming years
- 21% growth in AI jobs 2023-2033
- 36% growth in Data Science 2023-2033
- Texas 50% and San Antonio 56%



Cross College Partnership

San Antonio College,
Northeast Lakeview College,
and Northwest Vista College
will collaborate to leverage
faculty expertise and
facilities usage to maximize
student success



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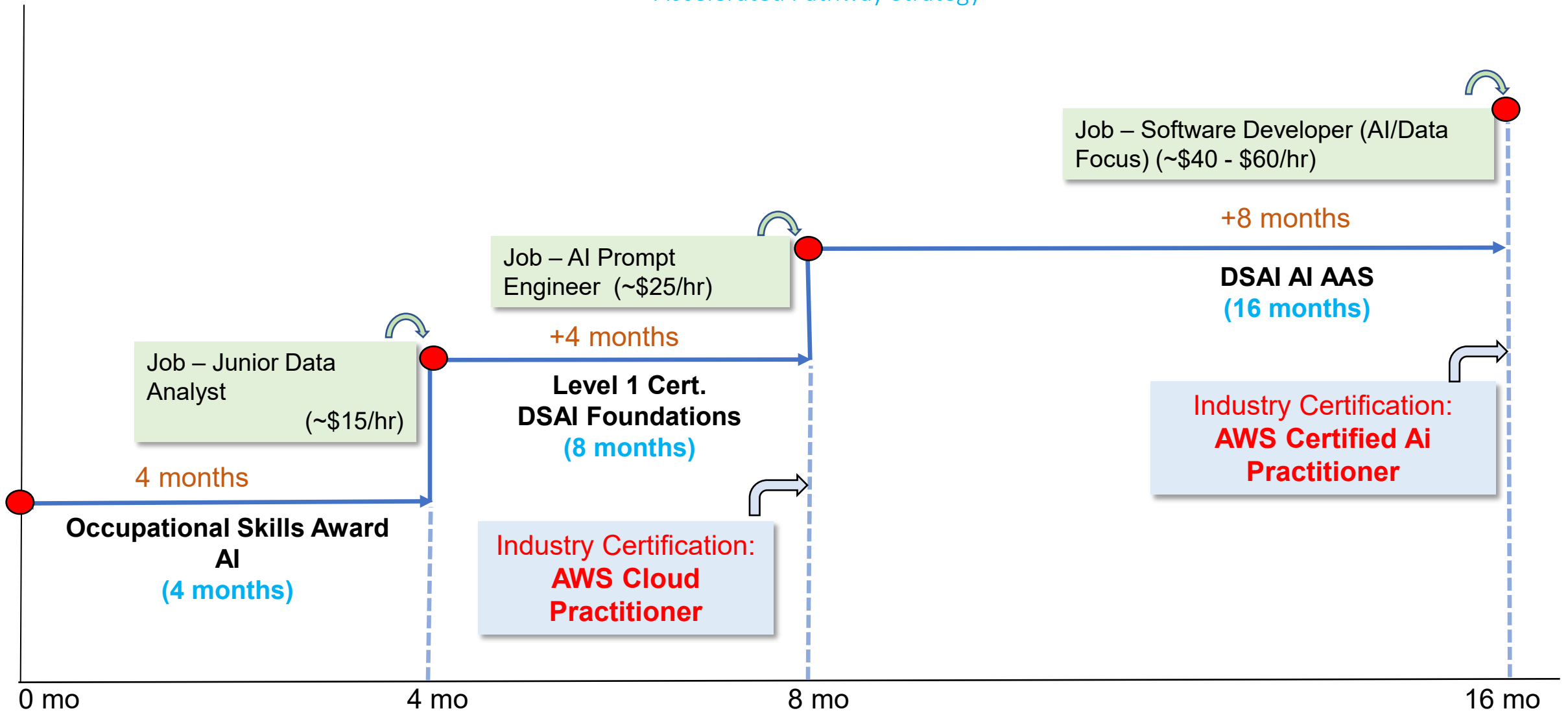
Pathway Design

Maximize Accessibility, Ensure Employability, and Provide Access to Further Education.

- Leverages industry-developed curriculum to ensure alignment with workforce needs and certification options
- Developed micro-credentials which provide on-demand onramps to AI program
- Stackable Awards
- Accelerated completion in 18 months
- Pathways to a Baccalaureate Degree through partnerships with Texas State University and UTSA

AI Engineer / Data Scientist [0 – 16 months]

Accelerated Pathway Strategy



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Industry Advisory Committee

Degree curriculum developed in partnership with global DS/AI leaders (AWS, Intel, Google, Microsoft) and local industry/academic partners, including industry advisory committee.

- Dr. Monica Beane, Senior Program Manager, AWS
- Ms. Myra Roland, Senior Program Manager, AWS
- Dr. Kevin Patterson, IT Director, USAA
- Dr. Heena Rathore, Assistant Professor of Computer Science, Texas State University
- Dr. Faezeh Hajiaghajani Memar, Machine Learning Engineer, LinkedIn



Program Expense and Revenue

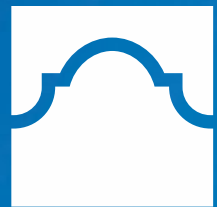
- **Demonstrated ROI for enrollment projections (40 students)**
- **Leveraging existing talent and facilities during initial rollout**
- **Estimated 5-Year Expenses: \$1,077,046**
 - Equipment: Existing equipment and new grant funded purchases
 - Facilities: Existing space
 - Faculty: 1 new FTE and 2 adjuncts
- **Estimated 5-Year Revenue: \$1,116,101**
- **Net Income: \$38,415**



Action Requested

- Approve submission to the Texas Higher Education Coordinating Board of a new workforce education program of study for an Associate of Applied Science Degree in Data Science and Artificial Intelligence

Thank you.



ALAMO
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From: Henry Griffith, Chair of Mathematics, Architecture, Physics, and Engineering

Subject: Inaugural Advisory Committee – New Workforce Program: Data Science and Artificial Intelligence

To: SAC CET

The following members have been confirmed to serve on the inaugural advisory committee for the new workforce program in Data Science and Artificial Intelligence:

1. Dr. Heena Rathore (Chair), Assistant Professor of Computer Science, Texas State University
2. Dr. Monica Beane, Senior Program Manager – Machine Learning University, Amazon Web Services
3. Dr. Myra Roldan, Senior Program Manager – Machine Learning University, Amazon Web Services
4. Dr. Faezeh Hajiaghajani Memar, Machine Learning Engineer, LinkedIn
5. Mr. Christopher Mammen, Vice President of Workforce Development, greater:SATX

We are also actively engaged in discussions with other local stakeholders within this domain as part of the program development process, including:

- Southwest Research Institute
 - Walt Downing – Executive Vice President and Chief Operating Officer
 - Hakima Ibaroudene – Manager – Research and Development
 - Garrett Hall – Research Engineer)
- The University of Texas at San Antonio
 - Dr. CJ Qian – Chair of Electrical and Computer Engineering
 - David Mongeau – Founding Director, School of Data Science
- USAA
 - Glenn McLain – IT Technical Manager – NEXTFIT



From: Henry Griffith, Chair of Mathematics, Architecture, Physics, and Engineering

Subject: Business Plan – New Workforce Program: Data Science and Artificial Intelligence

To: SAC CET

1. **Program Name:** Data Science and Artificial Intelligence A.A.S.

2. **Program Purpose:**

The Associate of Applied Science in Data Science and Artificial Intelligence provides students with the required knowledge and hands-on technical skills to obtain entry-level positions in the fields of data science and artificial intelligence. Graduates are prepared to implement, update, or enhance the various components of the AI model deployment workflow, including – 1) data pipelining (e.g.: identification of existing data resources, specification of new data needs, data cleaning, and data importing), 2) model development (e.g.: training and evaluation of candidate models), and 3) model deployment on multiple computing form factors (e.g.: edge, on-premise, and cloud). This degree plan prepares graduates with the necessary skills to assist Data Scientists and Artificial Intelligence Engineers with advanced training in the design and implementation of new AI models, and also prepares graduates to operate autonomously in the assessment, maintenance, and improvement of existing workflows. Completion of this program prepares students to obtain industry-recognized credentials, including AWS Certified Data Analytics – Specialty, AWS Certified Machine Learning – Specialty, and AWS Cloud Practitioner.

3. **Program Outcomes:**

- Identify, collect, clean, and import required data for implementing data science and artificial intelligence workflows
- Apply visualization techniques to summarize and identify underlying structure and relationships in data
- Apply statistical tools and methods to summarize and analyze data
- Use appropriate programming languages and development environments to implement data science and artificial intelligence workflows
- Apply artificial intelligence techniques, including deep learning, natural language processing, computer vision, and generative artificial intelligence, to solve practical problems
- Communicate the results of data science and artificial intelligence projects to diverse stakeholders

- Discuss the ethical concerns and implications associated with implementing data science and artificial intelligence projects
4. **Five-Year Costs/Investment:**
- Equipment: Existing
 - Faculty: Full ROI analysis in process at DSO, anticipate \$378,741 as estimated below
 - Faculty Impacts: No new FTE faculty required, new dedicated adjunct faculty required
 - Other Indirect Costs: \$40,000 (travel and professional development at ~ \$8,000/year)
 - Total Five-Year Expenses: \$418,741 (Marginal cost of 28 wluw/cohort * 8 cohorts @ MA24 HWHD Stipend rate + forecasted indirect costs)
5. **Five-Year Revenue Generated:**
- Projected Enrollment:
 - 200 students over five years
 - 113 students completing the program over a five-year period
 - Projected Accumulated Credit Hours: 9,375
 - Reimbursable Dollars Rate: \$ 2.96 (Technical) & \$ 2.65 (Ged. Ed.)
 - Regular Tuition: \$1,021,875 (assumes \$109/CH)
 - Projected Total Reimbursable Dollars: \$359,225
- Total Five-Year Revenue: \$1,381,100
6. **Job/Employer Demand:** 525 (TWC Alamo District, Data Scientist Average Forecasted Demand, 2020-2030)
7. **Five-Year Projected Job Placement:** 26 students/year (average over 5-year projection)
8. **Projected Program Milestones:**
- Year 1: 25 Declared Majors
 - Year 2: 44 Declared Majors, 19 program graduates, 90% job placement
 - Year 3: 69 Declared Majors, 19 program graduates, 90% job placement
 - Year 4: 88 Declared Majors, 38 program graduates, 90% job placement
 - Year 5: 88 Declared Majors, 38 program graduates, 90% job placement
- Assumptions:*
- Single cohort enrolled (25 entering students) in Years 1 and 2
 - Two cohorts enrolled (50 entering) in Years 3 – 5
 - 75% retention rate (YoY)
9. **Other Pertinent Information**
- Proposing AAS (60 hrs.)



From: Henry Griffith, Chair of Mathematics, Architecture, Physics, and Engineering

Subject: Market Analysis – New Workforce Program: Data Science and Artificial Intelligence

To: SAC CET

1. **Occupational Need:** According to the US Bureau of Labor and Statistics (US BLS), the employment market for data scientists (SOC Code 15-2051) is projected to grow by **36 percent from 2021 to 2031**, much faster than the average for all occupations¹. This growth rate exceeds the general projections for overall computer and information technology occupations, which is projected to grow at 15 percent over the same time period².
2. **Sustainability of Employment Demand:** We anticipate that the market demand for program graduates will grow substantially over the next decade. The US BLS estimates an average of 13,500 annual new job openings for data scientists over the next decade [1].
3. **Local and State Labor Market Data for Occupational Title:** Labor market information from the Texas Workforce Commission is summarized below at both the state and local level for SOC Code 15-2051³:

Alamo Local Labor Market Information

- Estimated Employment 2020: 411
- Projected Employment 2030: 639
- Change in Employment: 228
- **Percent Increase: 55.47%**

Texas Labor Market Information

- Estimated Employment 2020: 4,112
- Projected Employment 2030: 6,146
- Change in Employment: 2,034
- **Percent Increase: 49.46%**

¹ <https://www.bls.gov/ooh/math/data-scientists.htm>

² <https://www.bls.gov/ooh/computer-and-information-technology/home.htm>

³ <https://texaslaboranalysis.com/Demand>

New AAS or Certificate Degree Plan Form

Degree Plan Title: A.A.S. in Data Science and Artificial Intelligence
Major Code: _____
(assigned by CSI)

College: SAC
Effective Term: Fall 2024
ApplyTexas: _____
(assigned by CSI)

Degree Plan Description:

The Associate of Applied Science in Data Science and Artificial Intelligence provides students with the required knowledge and hands-on technical skills to obtain entry-level positions in the fields of data science and artificial intelligence. Graduates are prepared to implement, update, or enhance the various components of the AI model deployment workflow, including – 1) data pipelining (e.g.: identification of existing data resources, specification of new data needs, data cleaning, and data importing), 2) model development (e.g.: training and evaluation of candidate models), and 3) model deployment on multiple computing form factors (e.g.: edge, on-premise, and cloud). This degree plan prepares graduates with the necessary skills to assist Data Scientists and Artificial Intelligence Engineers with advanced training in the design and implementation of new AI models, and also prepares graduates to operate autonomously in the assessment, maintenance, and improvement of existing workflows. Completion of this program prepares students for industry-recognized credentials, including AWS Certified Data Analytics – Specialty, AWS Certified Machine Learning – Specialty, and AWS Cloud Practitioner.

Degree CIP: 11.0102 **Is this an addition of an award to an existing CIP?** No
Dept to assign program to: Mathematics, Engineering, & Computing

	Lecture Hours	Lab Hours	External Hours (Practicum, Internship)	Contact Hours	Credit Hours
Semester 1 (Fall)					
ITSE 1302 - Computer Programming (Python)	3	1	0	64	3
MATH X4XX - Math Requirement (Select one of MATH 1414, 2412, 2413)	4	0	0	64	4
XXXX #3### - General Education Core 50 Requirement	3	0	0	48	3
ENGL 1301 - Composition 1	3	0	0	48	3
DSAI 1391 - Introduction to Data Science and Artificial Intelligence	3	0	0	48	3
	16	1	0	272	16
Semester 2 (Spring)					
SPCH 1321 - Business and Professional Communication	3	0	0	48	3
DSAI 1392 - Mathematical Foundations of Data Science and Artificial Intelligence	3	0	0	48	3
DSAI 1393 – Computing Foundations for Data Science and Artificial Intelligence	2	2	0	64	3
Complete Course 1 of OSA Breadth Sequence*	3	1	0	64	3
	11	3	0	224	12
Semester 3 (Summer)					
ITNW 2473 - Amazon Cloud Foundations	3	2	0	80	4
DSAI 1494 - Applications of Machine Learning	3	2	0	80	4
	6	4	0	160	8
Semester 4 (Fall)					
DSAI 2395 - Advanced Data Science and Analytics	2	2	0	64	3
Complete Course 2 of OSA Breadth Sequence*	3	1	0	64	3
DSAI 2396 - Computer Vision	2	2	0	64	3
DSAI 2397 - Natural Language Processing	2	2	0	64	3
	9	7	0	256	12
Semester 5 (Spring)					
XXXX #3### - General Education Core 80 Requirement	3	0	0	48	3
Complete Course 3 of OSA Breadth Sequence*	3	1	0	64	3
DSAI 2398 - Generative Artificial Intelligence	2	2	0	64	3
DSAI 2399 - Data Science and Artificial Intelligence Capstone Project	1	4	0	80	3
	9	7	0	256	12
Total Degree Plan	51	22	0	1168	60
Total Degree Plan hours (above)					

Note: Consider pre-requisites when sequencing courses

Do other colleges offer this program?

NLC	NVC	PAC	SAC	SPC
No	No	No	Yes	No

Alamo Colleges
 Return on Investment Calculation - June 2023
 A.A.S. in Data Science and Artificial Intelligence

SAC	#Students / Cohort - Program	25	25	50	50	50											
	Cohort 1 Begins		Cohort 2 Begins		Cohort 3 Begins		Cohort 4 Begins		Cohort 5 Begins								
AAS Degree Plan																	
Average Class size	25																
Retention Rate	total program 75.0%																
Retention Rate	by Semester 90.0%																
Students / Yr																	
Per Degree Plan to:	Start Up Costs	Fall23	Spring24	Summer24	Fall24	Spring25	Summer25	Fall25	Spring26	Summer26	Fall26	Spring27	Summer27	Fall27	Spring28	Summer28	Total
SCH / Program	60.00																
Semester Credit Hours / Term	FALL Start	16.00	12.00	8.00	12.00	12.00											
	#Classes	3.00	2.00	2.00	3.00	3.00											
	Sem 1	Sem 2	Sem 3	Sem 4	Sem 5												
	Yr1	Yr2		Yr3			Yr4			Yr5							
Cohorts -	Start Up Costs	Fall23	Spring24	Summer24	Fall24	Spring25	Summer25	Fall25	Spring26	Summer26	Fall26	Spring27	Summer27	Fall27	Spring28	Summer28	Total
Cohort 1	25.0	23.0	21.0	19.0	17.0												
Cohort 2				25.0	23.0	21.0	19.0	17.0	41.0	37.0	33.0	30.0	27.0	24.0	21.0	19.0	105.0
Cohort 3							50.0	45.0	41.0	37.0	33.0	30.0	27.0	24.0	21.0	19.0	105.0
Cohort 4										50.0	45.0	41.0	37.0	33.0	30.0	27.0	206.0
Cohort 5											50.0	45.0	41.0	37.0	33.0	30.0	206.0
Cohort 6																	136.0
Cohort 7																	-
Cohort 8																	-
Cohort 9																	-
Cohort 10																	-
Total Students	25.0	23.0	21.0	44.0	40.0	21.0	69.0	62.0	41.0	87.0	78.0	41.0	87.0	78.0	41.0	758.0	
Cohort Semester Hours:																	
Cohort 1 Semester Hrs	400.0	276.0	168.0	228.0	204.0	-	-	-	-	-	-	-	-	-	-	-	1,276.0
Cohort 2 Semester Hrs				400.0	276.0	168.0	228.0	204.0	168.0	228.0	204.0	168.0	228.0	204.0	168.0	228.0	1,276.0
Cohort 3 Semester Hrs							800.0	540.0	328.0	800.0	540.0	328.0	800.0	540.0	328.0	800.0	2,508.0
Cohort 4 Semester Hrs											800.0	540.0	328.0	800.0	540.0	328.0	2,508.0
Cohort 5 Semester Hrs												800.0	540.0	328.0	800.0	540.0	1,658.0
Total Semester Credit Hours	400.0	276.0	168.0	628.0	480.0	168.0	1,028.0	744.0	328.0	1,244.0	936.0	328.0	1,244.0	936.0	328.0	9,236.0	
Contact Hours:	Start Up Costs	Fall23	Spring24	Summer24	Fall24	Spring25	Summer25	Fall25	Spring26	Summer26	Fall26	Spring27	Summer27	Fall27	Spring28	Summer28	Total
Technical Contact Hours	1,200	2,576	1,680	4,848	5,024	1,680	6,048	7,488	3,280	9,504	9,792	3,280	9,504	9,792	3,280	78,976	
Academic Contact Hours	5,600	2,576	1,680	6,816	4,480	1,680	12,416	6,944	3,280	13,568	8,736	3,280	13,568	8,736	3,280	96,640	
Total Contact Hours	6,800	5,152	3,360	11,664	9,504	3,360	18,464	14,432	6,560	23,072	18,528	6,560	23,072	18,528	6,560	175,616	
Contact Hrs per SCH	17.00	18.67	20.00	18.57	19.80	20.00	17.96	19.40	20.00	18.55	19.79	20.00	18.55	19.79	20.00	19.01	
Technical CH / Term																	
Cohort Term 1	48.00	112.00	80.00	192.00	144.00												576.00
Cohort Term 2				48.00	112.00	80.00	192.00	144.00									576.00
Cohort Term 3							48.00	112.00	80.00	192.00	144.00						576.00
Cohort Term 4										48.00	112.00	80.00	192.00	144.00			576.00
Cohort Term 5												48.00	112.00	80.00	192.00	144.00	576.00
Total Technical CH / Term	48.00	112.00	80.00	240.00	256.00	80.00	240.00	256.00	80.00	240.00	256.00	80.00	240.00	256.00	80.00	2,544.00	
Academic CH / Term																	
Cohort Term 1	224.00	112.00	80.00	64.00	112.00												592.00
Cohort Term 2				224.00	112.00	80.00	64.00	112.00									592.00
Cohort Term 3							224.00	112.00	80.00	64.00	112.00						592.00
Cohort Term 4										224.00	112.00	80.00	64.00	112.00			592.00
Cohort Term 5												224.00	112.00	80.00	64.00	112.00	592.00
Total Academic CH / Term	224.00	112.00	80.00	288.00	224.00	80.00	288.00	224.00	80.00	288.00	224.00	80.00	288.00	224.00	80.00	2,784.00	

Alamo Colleges
Return on Investment Calculation - June 2023
A.A.S. in Data Science and Artificial Intelligence

SAC	#Students / Cohort - Program	25	25	50	50	50
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Revenue & Expenses																	
Revenue Input:	Full	Spring		Summer*													
Tuition per SCH	\$ 109	\$ 109	\$ 109	\$ 109													
<i>*Assumes In-District at 1/2 SCH/yr</i>																	
Special Program Tuition	\$ -																
Other Fees																	
State Reimb Rate FY1819	Full Rate	Multiplier	Biennium Decline														
Technical - Avg THECB Rate per Fund Codes listed on degree plan	\$ 15.98	20.19%															
Academic -Avg THECB Rate per Fund Codes listed on degree plan	\$ 13.12	20.19%															
State Reimb Rate:	Start Up Costs	Fall23	Spring24	Summer24	Fall24	Spring25	Summer25	Fall25	Spring26	Summer26	Fall26	Spring27	Summer27	Fall27	Spring28	Summer28	Total
Technical - Fund Codes listed on degree plan	\$ 3.23	3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	\$ 3.23	3.23
Academic - Fund Codes listed on degree plan	2.65	2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	\$ 2.65	2.65

Student Success Points = \$124/point (\$248 for the	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00
Student Success Points - Cohort 1	1.50	-	-	-	1.20	-	-	-	-	-	-	-	-	-	-	2.7
# Students Completing Metric - Cohort 1	25	23	21	19	17	-	-	-	-	-	-	-	-	-	-	105
Student Success Points - Cohort 2	-	-	-	1.50	-	-	-	1.20	-	-	-	-	-	-	-	2.7
# Students Completing Metric - Cohort 2	-	-	-	25	23	21	19	17	-	-	-	-	-	-	-	105
Student Success Points - Cohort 3	-	-	-	-	-	-	1.50	-	-	1.20	-	-	-	-	-	2.7
# Students Completing Metric - Cohort 3	-	-	-	-	-	-	50	45	41	37	33	-	-	-	-	206
Student Success Points - Cohort 4	-	-	-	-	-	-	-	-	-	1.50	-	-	-	1.20	-	2.7
# Students Completing Metric - Cohort 4	-	-	-	-	-	-	-	-	-	50	45	41	37	33	-	206
Student Success Points - Cohort 5	-	-	-	-	-	-	-	-	-	-	-	-	1.50	-	-	1.5
# Students Completing Metric - Cohort 5	-	-	-	-	-	-	-	-	-	-	-	-	50	45	41	136
Total Success Point Funding (\$)	4,650	-	-	4,650	2,530	-	9,300	2,530	-	9,300	4,910	-	9,300	4,910	-	52,080

Expense Input:																
FT Faculty & Adjunct Salary:	10	5 per term														
FT Fac load per year (Fall & Spring)																
FT Fac Annual Salary (without benefits)	60,497	FT Faculty Rate \$ 64,429	FT Faculty Rate \$ 64,429	*rates are for full-time and temp faculty beginning the week faculty return to campus and working 15 workload units. FY23 FT New Hire Pay Rates PHD, 4 years												
FT Fac Annual Salary Including Benefits	31.740%	84,879	84,879	*6.5% increase for FY24												
\$ / Load (Class)	Fall23	Spring24	Summer24	Fall24	Spring25	Summer25	Fall25	Spring26	Summer26	Fall26	Spring27	Summer27	Fall27	Spring28	Summer28	Total
# of FT Faculty per Term - ASSUMPTION	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Cost of 1 FT Faculty by Term	\$ 42,440	\$ 42,440	\$ 10,141	\$ 42,440	\$ 42,440	\$ 10,141	\$ 42,440	\$ 42,440	\$ 10,141	\$ 42,440	\$ 42,440	\$ 10,141	\$ 42,440	\$ 42,440	\$ 10,141	\$ 42,440
without Benefits	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203	7,203
with Benefits (8.3%)	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089
# of Adjunct Faculty - ASSUMPTION	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Cost of 1 Adjunct Faculty by Term	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601	\$ 15,601
# of HW High Demand	20,000	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Cost of 1 HW High Demand	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
# of Admins - ASSUMPTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lab Tech - oversee lab, no students	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
# of Lab Tech - ASSUMPTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Staff Salaries																1,013,046

Other Expense Input Items:																	
Equipment-Start up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Supplies - annual including maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Staff Development	3,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$ 15,000	
Staff Travel	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	-	\$ 2,000
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	\$ 40,000

REVENUES	Yr1	Fall23	Spring24	Summer24	Yr2	Fall24	Spring25	Summer25	Yr3	Fall25	Spring26	Summer26	Yr4	Fall26	Spring27	Summer27	Yr5	Fall27	Spring28	Summer28	Total	
Tuition & Fees (Gross)	\$ 43,600	\$ 30,084	\$ 18,312	\$ 68,452	\$ 52,320	\$ 18,312	\$ 112,052	\$ 81,096	\$ 35,752	\$ 135,596	\$ 102,024	\$ 35,752	\$ 135,596	\$ 102,024	\$ 35,752	\$ 135,596	\$ 102,024	\$ 35,752	\$ 135,596	\$ 102,024	\$ 35,752	\$ 1,006,724
Summer Momentum Program Exemption	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (143,880)
State Appropriations - Technical (Reimbursement on 2 Yr Lag)	-	-	-	-	-	-	3,872	8,311	5,420	15,441	16,209	5,420	15,441	16,209	5,420	15,441	16,209	5,420	15,441	16,209	5,420	\$ 109,127
State Appropriations - Academic (Reimbursement on 2 Yr Lag)	-	-	-	-	-	-	14,836	6,825	4,451	18,058	11,869	4,451	18,058	11,869	4,451	18,058	11,869	4,451	18,058	11,869	4,451	\$ 120,471
Success Points Funding (Reimbursement on 2 Yr Lag)	-	-	-	-	-	-	4,650	-	-	4,650	2,530	-	4,650	2,530	-	4,650	2,530	-	4,650	2,530	-	\$ 23,659
Special Program Tuition*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
TOTAL REVENUE	\$ -	\$ 43,600	\$ 30,084	\$ -	\$ 68,452	\$ 52,320	\$ -	\$ 135,410	\$ 96,232	\$ 9,871	\$ 173,945	\$ 132,632	\$ 9,871	\$ 197,303	\$ 147,110	\$ 192,272	\$ 1,116,101					

* Note: Exclude any revenues that are "pass-through" to a testing or other 3rd party. Needs to be applied to applies with Alamo Colleges expenses listed and incurred.

EXPENSES																								
FT Faculty Salaries	-	42,440	42,440	-	42,440	42,440	-	84,879	84,879	-	84,879	84,879	-	84,879	84,879	-	84,879	84,879	-	84,879	84,879	-	679,033	
HWHD Stipend	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	100,000	
Adjunct Lab Faculty per Section	-	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	234,012
Lab Techs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Staff Development	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500	-	1,500	1,500	-	17,000	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	
Supplies - Per year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cost Factor - FFE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DIRECT COSTS	\$ -	\$ 69,540	\$ 69,540	\$ 15,601	\$ 69,540	\$ 69,540	\$ 15,601	\$ 111,980	\$ 111,980	\$ 15,601	\$ 111,980	\$ 111,980	\$ 15,601	\$ 132,980	\$ 132,980	\$ 15,601	\$ 1,070,046							

Indirect costs (per Finance Factor)	\$ 252	\$ 232	\$ 212	\$ 444	\$ 403	\$ 212	\$ 696	\$ 625	\$ 413	\$ 877	\$ 786	\$ 413	\$ 877	\$ 786	\$ 413	\$ 877	\$ 786	\$ 413	\$ 877	\$ 786	\$ 413	\$ 7,641
Depreciation - on Current equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TOTAL EXPENSE	\$ -	\$ 69,792	\$ 69,772	\$ 15,813	\$ 69,984	\$ 69,944	\$ 15,813	\$ 112,676	\$ 112,605	\$ 16,014	\$ 112,857	\$ 112,766	\$ 16,014	\$ 133,857	\$ 133,766	\$ 16,014	\$ 1,077,886
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Alamo Colleges
 Return on Investment Calculation - June 2023
 A.A.S. in Data Science and Artificial Intelligence

SAC	#Students / Cohort - Program	25	25	50	50	50												
NET INCOME / (LOSS)	\$	-	\$ (26,192)	\$ (39,688)	\$ (15,813)	\$ (1,532)	\$ (17,624)	\$ (15,813)	\$ 22,734	\$ (16,373)	\$ (6,143)	\$ 61,088	\$ 19,865	\$ (6,143)	\$ 63,446	\$ 13,343	\$ 3,258	\$ 38,415
CUMULATIVE NET INCOME/(LOSS)	\$		(26,192)	(65,881)	(81,693)	(83,225)	(100,849)	(116,661)	(93,927)	(110,300)	(116,443)	(55,355)	(35,489)	(41,632)	21,814	35,157		38,415

Success Point	# Points	Semester # FALL Start	Class	Semester #						Total
				1	2	3	4	5	6	
				Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6	
Points updated for 87th Leg. 2022-2023										
				Points Earned Per Term						
Complete Developmental Education										
Math	1									-
Reading	0.5									-
Writing	0.5									-
First College Credit										-
Math	1									-
Reading	0.5									-
Writing	0.5			0.5						0.5
15 credits - College Level	1			1.0						1.0
30 credits - College Level	1.5					1.5				1.5
Degrees Awarded:										-
Cert/A.A.	1.2							1.2		1.2
Critical Fields	3.25									-
Total Success Points				1.50	-	1.50	-	1.20	-	4.20
# Credits				16.00	12.00	8.00	12.00	12.00	-	60.00
Cumulative Credits				16.00	28.00	36.00	48.00	60.00		
1 Success Point = \$124 per year (per 87th Leg.)										
1 Cohort										
				25.00	23.00	21.00	19.00	17.00		
Funding per Success Point per Cohort				\$ 4,613	\$ -	\$ 3,875	\$ -	\$ 2,509	\$ -	\$ 10,996
# cohorts				5						
Total Funding				\$ 37,200	\$ -	\$ -	\$ -	\$ 14,880	\$ -	\$ 52,080

New AAS or Certificate Degree Plan Form

Degree Plan Title: A.A.S. in Data Science and Artificial Intelligence

College: SAC

Major Code: _____

Effective Term: Fall 2024

(assigned by CSI)

ApplyTexas: _____

(assigned by CSI)

Degree Plan Description:

The Associate of Applied Science in Data Science and Artificial Intelligence provides students with the required knowledge and hands-on technical skills to obtain entry-level positions in the fields of data science and artificial intelligence. Graduates are prepared to implement, update, or enhance the various components of the AI model deployment workflow, including – 1) data pipelining (e.g.: identification of existing data resources, specification of new data needs, data cleaning, and data imputation). 2) model development (e.g.: training and evaluation of candidate models). and 3) model deployment on multiple compute form factors (e.g.: edge, on-

Degree CIP: 11.0102

Is this an addition of an award

Dept to assign program to: Mathematics, Engineering, & Comput

to an existing CIP? No

	Lecture Hours	Lab Hours	External Hours (Practicum, Internship)	Contact Hours	Credit Hours	Reimb	THECB Fund #	Reported Expense per Contact Hour - Lookup
Semester 1 (Fall)								
ITSE 1302 - Computer Programming (Python)	3	1	0	64	3	Tech	7 \$	15.98
MATH X4XX - Mathematics Requirement	4	0	0	64	4	Acad	19 \$	12.56
XXXX #3## - General Education Core 50 Requirement	3	0	0	48	3	Acad	12 \$	13.09
ENGL 1301 - Composition 1	3	0	0	48	3	Acad	12 \$	13.09
DSAI 1391 - Introduction to Data Science and Artificial Intelligence	3	0	0	48	3	Tech	7 \$	15.98
	16	1	0	272	16			
Semester 2 (Spring)								
SPCH 1321 - Business and Professional Communication	3	0	0	48	3	Acad	6 \$	15.51
DSAI 1392 - Mathematical Foundations of Data Science and Artificial	3	0	0	48	3	Tech	7 \$	15.98
DSAI 1393 - Computing Foundations for Data Science and Artificial	2	2	0	64	3	Tech	7 \$	15.98
Complete Course 1 of OSA Breadth Sequence*	3	1	0	64	3	Tech	7 \$	15.98
	11	3	0	224	12			
Semester 3 (Summer)								
ITNW 2473 - Amazon Cloud Foundations	3	2	0	80	4	Tech	7 \$	15.98
DSAI 1494 - Applications of Machine Learning	3	2	0	80	4	Tech	7 \$	15.98
	6	4	0	160	8			
Semester 4 (Fall)								
DSAI 2395 - Advanced Data Science and Analytics	2	2	0	64	3	Tech	7 \$	15.98
Complete Course 2 of OSA Breadth Sequence*	3	1	0	64	3	Tech	7 \$	15.98
DS 2396 - Computer Vision	2	2	0	64	3	Tech	7 \$	15.98
DS 2397 - Natural Language Processing	2	2	0	64	3	Tech	7 \$	15.98
	9	7	0	256	12			
Semester 5 (Spring)								
XXXX #3## - General Education Core 80 Requirement	3	0	0	48	3	Acad	25 \$	11.36
Complete Course 3 of OSA Breadth Sequence*	3	1	0	64	3	Tech	7 \$	15.98
DSAI 2398 - Generative Artificial Intelligence	2	2	0	64	3	Tech	7 \$	15.98
DSAI 2399 - Data Science and Artificial Intelligence Capstone Project	1	4	0	80	3	Tech	7 \$	15.98
	9	7	0	256	12			
Total Degree Plan	51	22	0	1168	60			
Total Degree Plan hours (above)								4.04
Total \$/CH								

Note: Consider pre-requisites when sequencing courses

Do other colleges offer this program?

NLC	NVC	PAC	SAC	SPC
No	No	No	Yes	No

Community and Technical Colleges, Report of Fundable Operating Expenses, Fiscal Year (FY) 2020
Summary of Expenses Divided by Contact Hours
Contact Hours for Fall 2019 and Spring and Summer 2020

Percent Funded

Fund	Discipline	Contact Hours	Expense	Reported Expense per Contact Hour
1	Agriculture	2,034,661	\$ 25,307,667	\$ 12.44
2	Architecture and Precision Production Trades	5,457,001	\$ 81,538,082	\$ 14.94
3	Biology, Physical Sciences, and Science Technology	42,078,686	\$ 519,874,019	\$ 12.35
4	Business Management, Marketing, and Administrative Services	17,989,827	\$ 219,008,896	\$ 12.17
5	Career Pilot	125,348	\$ 5,119,491	\$ 40.84
6	Communications	3,183,242	\$ 49,379,445	\$ 15.51
7	Computer and Information Sciences	8,308,193	\$ 132,794,650	\$ 15.98
8	Construction Trades	2,123,037	\$ 34,853,434	\$ 16.42
9	Consumer and Homemaking Education	8,907,446	\$ 126,496,000	\$ 14.20
10	Engineering	513,576	\$ 10,420,115	\$ 20.29
11	Engineering Related	7,185,324	\$ 105,147,283	\$ 14.63
12	English Language, Lit, Philosophy, Humanities, & Interdisciplinary	42,744,502	\$ 559,511,242	\$ 13.09
13	Foreign Languages	5,883,846	\$ 72,384,652	\$ 12.30
14	Health Occupations - Dental Assistants, Medical Lab, and Assoc. Degree Nursing	8,790,197	\$ 172,405,646	\$ 19.61
15	Health Occupations - Dental Hygiene	496,898	\$ 14,096,351	\$ 28.37
16	Health Occupations - Other	12,587,870	\$ 212,142,184	\$ 16.85
17	Health Occupations - Respiratory Therapy	753,886	\$ 17,188,899	\$ 22.80
18	Health Occupations - Vocational Nursing	4,310,681	\$ 72,989,021	\$ 16.93
19	Mathematics	29,744,697	\$ 373,731,421	\$ 12.56
20	Mechanics and Repairers - Automotive	2,964,115	\$ 46,043,203	\$ 15.53
21	Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	2,334,063	\$ 42,830,054	\$ 18.35
22	Mechanics and Repairers - Electronics	689,019	\$ 13,363,324	\$ 19.39
23	Physical Education and Fitness	3,264,863	\$ 56,010,106	\$ 17.16
24	Protective Services and Public Administration	7,864,069	\$ 106,368,740	\$ 13.53
25	Psychology, Social Sciences, and History	57,229,272	\$ 650,026,876	\$ 11.36
26	Visual and Performing Arts	15,146,314	\$ 224,672,237	\$ 14.83
		292,710,633	\$ 3,943,703,036	\$ 13.47

				Percent Funded
Fund	Discipline	Weight	Annual Rate	General Academic Funded Weighted Rate
31	BAT Liberal Arts	1.82	\$ 38.78	\$ 70.58
32	BAT Science	2.75	\$ 38.78	\$ 106.65
36	BAT Business Administration	1.82	\$ 38.78	\$ 70.58
39	BAT Technology	2.42	\$ 38.78	\$ 93.85
46	BAT Health Services	1.60	\$ 38.78	\$ 62.05
50	BAT Nursing	2.07	\$ 38.78	\$ 80.28

Contact Hour Funding Strategy

Average Contact Hour Rate 2020-2021	\$ 5.44
Average Contact Hour Rate 2022-2023	\$ 5.68
Difference	\$ 0.23

Student Success Strategy

Average Success Point Rate 2020-2021	\$ 202.53
Average Success Point Rate 2022-2023	\$ 247.91
Difference	\$ 45.37

Bachelor of Applied Technology

Average Weighted BAT Rate 2020-2021	\$ 158.43
Average Weighted BAT Rate 2022-2023	\$ 148.31
Difference	\$ (10.12)

Developmental Education

Average Dev. Ed. Rate 2020-2021	\$ 5.14
Average Dev. Ed. Rate 2022-2023	\$ 5.46
Difference	\$ 0.32

20.19%

Funded Expense per Contact Hour	
\$	2.51
\$	3.02
\$	2.49
\$	2.46
\$	8.25
\$	3.13
\$	3.23
\$	3.32
\$	2.87
\$	4.10
\$	2.95
\$	2.64
\$	2.48
\$	3.96
\$	5.73
\$	3.40
\$	4.60
\$	3.42
\$	2.54
\$	3.14
\$	3.71
\$	3.92
\$	3.47
\$	2.73
\$	2.29
\$	2.99

98.2%

Community College Funded Weighted Rate	
\$	69.31
\$	104.73
\$	69.31
\$	92.16
\$	60.93
\$	78.83

Name of program

Department Chair Contact Information

Org id

Discipline/Program

Calculated Average for Discipline

Equipment higher than \$5K annual depreciation

Student/Cohort Information:

Maximum cohort size

Maximum average class size - lab

Retention rate

How many students are in the program?

How many students are in the program, duplicated count?

How many students are in the program, unduplicated count?

How many students are in the program, declared majors?

What is the starting salary for individuals coming out of this program?

Are you at capacity?

Are you at capacity due to faculty availability?

Are you at capacity due to facility limitations?

Enrollment in program over last five years

Rubric for program

Dedicated faculty to program:

Dedicated full-time faculty to the program

Dedicated adjunct faculty to the program

Does the equipment you have prepare the students for today's labor market?

How long is your program?

If we were to request a special program tuition...

Special Tuition charged Per Student Includes Summer Term? **Yes/No**

Is the instructional program cost great than 150% of the average?

What is the demand? Are there students waiting for this program?

Are there jobs in this field waiting on graduates?

How much do you think the student would pay?

Which course(s) would you attach this tuition to?

Other student information (please describe)

Does program require specialized faculty?

Does program require specialized equipment?

An itemized list of equipment including quantity and costs must be submitted with ROI

Does program require specialized facilities?

All Proposed Plans to Renovation/Upgrade Facilities and Buildings must be approved by Facilities. Approved Proposal must be submitted with ROI

Does program require consumables?

INPUT

A.A.S. in Data Science and Artificial Intelligence

hgriffith5@alamo.edu; (210) 486-1305

Engineering

25

25

75%

0

\$55,000

No

No

No

3

1

2

Yes

5 semesters

Yes

Yes

Yes

Degree Plan Title: _____ AAS i

Effective Term (Projected term/year to start) _____ Fall 2024

Degree Plan Description:

elopment (e.g.: training and eval

Degree CIP:

Is this an addition of an award to an existing CIP? (yes/no) _____ 11.0102.06 *Artificial Intelli

Average Class Size per Year (defaults to 25) _____ 25

Average Lab Size per Year - *if different than Average Class Size* _____ NA

Retention Rate per Semester (defaults to 75%) _____ 75%

Student Information:

Cohort Begins (Fall/Spring/Summer) Summer **Fall per email 6**

Students per Cohort (beginning #) 25

Semester Credit Hours per Term (per degree plan) 13

Faculty/Staff Information

Class
(i.e. PhD, MA,
MA+36, etc) **Salary**

of Full Time Faculty required per Semester/Year 1 \$ 77,508.35

of Adjunct Faculty per Semester/Year 2 \$ 40,579.44

Please list other staff, including salary, required that are specific to degree
(Admin Assistant, Lab Tech, etc) 0

	<u>\$ Amount</u>	<u>Per Term or Per Year</u>
Other Expenses:		
Staff Development (Continuing Education, Conferences, Memberships)	\$ 3,000.00	Annual
Staff Travel	\$ 5,000.00	Annual
Equipment - Startup (1 Time Initial Expense)	\$ -	N/A
Supplies, Equipment Maintenance - \$ Per Term/ Per Year	\$ -	N/A
Other Expense - please describe below		N/A

From: Griffith, Henry <hgriffith5@alamo.edu>
Sent: Monday, June 26, 2023 7:47 AM
To: Lee, Jonathan A <jlee@alamo.edu>; Villanueva, Lisa <lvillanueva14@alamo.edu>
Subject: Re: Draft ROI follow-up: 6/12/23

Good morning all,
Very sorry for the confusion on this.
1) Dr. Lee is correct in that we'd like our first cohort to begin in Fall 2024 in order to get started as soo
2) Until we establish adequate demand to offer multiple starting points throughout the academic year
Please let me know if any additional info is needed.
Thanks - Henry

From: Lee, Jonathan A
Sent: Monday, June 26, 2023 7:22:55 AM
To: Villanueva, Lisa
Cc: Griffith, Henry
Subject: RE: Draft ROI follow-up: 6/12/23

Good morning. I'm copying Dr. Henry Griffith here but yes, it would start Fall 24. I'm not exactly clear about yc

Thanks,

Jon

in Data Science and Artificial Intelligence

luation of candidate models), and 3) model deployment on multiple c

gence



-26-23



*Reflects minimum FT Faculty 9 month salary with PhD and IT HWHD Stipend

*Estimate based upon assumption of 2 adjunct sections of 4 wlu class/semester for all 3 AY semester:
1690.81 Assumed rate/wlu

<i>1023.8 regular adjunct</i>	<i>1 hour x 4 hours x 3 semesters x 2 adjuncts</i>	<i>1690.81 re</i>
<i>@ 4 hours 4095.24</i>	<i>4,361 x 3 Semesters= 13,084</i>	<i>@ 4 hours</i>
<i>6.5% FY24 4361.431</i>	<i>\$13,084 x 2 adjuncts= 26,168.58</i>	<i>6.5% FY24</i>



*Reflects estimated CE costs

*Estimate based upon two conference trips per year @ \$2,500/trip

*Will utilize recent investments in existing on-premise GPU-enabled computing

in as possible. We would eventually like to pivot to a summer start to accelerate students' completion of
; we plan to only allow cohorts to begin at one point during the year (e.g.: Cohort 1: Fall 2024, Cohort 2:

our second question so I'm going to ask him to weigh in. He is attending a conference but has access to email.

[Redacted]

[Redacted]

s at MA24 HWHD IT stipend rate

<i>gular adjunct</i>	<i>1 hour x 4 hours x 3 semesters x 2 adjuncts</i>
6763.24	7203.77 x 3 Semesters= 21,608
7203.277	\$21,608x 2 adjuncts= 43,217

[Redacted]

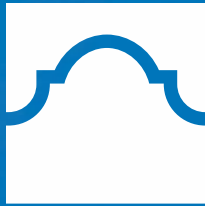


f the program.

: Fall 2025, etc.). The expansion of start-points would ideally coincide with the modified cohort start date

e mentioned in 1).

Discussion and Possible Action on Amending the Guaranteed Maximum Price (GMP) for Construction Manager at Risk Contracts for Alamo Colleges District - San Antonio College - Maintenance Tax Note 2022-Funded Projects



ALAMO
COLLEGES
DISTRICT

Greg McClure

Associate Vice Chancellor, Facilities Ops & Construction Mgt



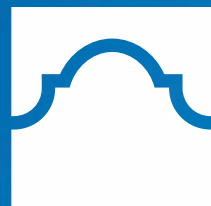
Action Requested

Amends the GMP for Construction Manager at Risk contract and budgeted contract amounts; and delegates authority to negotiate and award change orders exceeding policy limits within this approved budget amount, and to extend the project timeline, to Chancellor or delegate, subject to negotiation of documentation on terms acceptable to District counsel as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

- GMP Amendment, awarded to Turner Construction, in the amount of \$1,600,000 for San Antonio College's Maintenance Tax Note funded contract, amending the GMP from \$13,204,656 to \$14,804,656, for the comprehensive renovation of Nail Technical Center.



Thank you.



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Discussion and Possible Action on Amending the Guaranteed Maximum Price (GMP) for Construction Manager at Risk Contracts for Alamo Colleges District - San Antonio College - Maintenance Tax Note 2022-Funded Projects.

Presented to the Board Acting as Committee of the Whole on February 18, 2025, and now presented to the Board for approval on February 25, 2025.

MINUTE ORDER

"The Board of Trustees hereby amends the GMP for Construction Manager at Risk contract and budgeted contract amounts; and delegates authority to negotiate and award change orders exceeding policy limits within this approved budget amount, and to extend the project timeline, to Chancellor or delegate, subject to negotiation of documentation on terms acceptable to District counsel as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

- **GMP Amendment, awarded to Turner Construction, in the amount of \$1,562,930 for San Antonio College's Maintenance Tax Note funded contract, amending the GMP from \$13,204,656 to \$14,767,586, to add a roof top PV solar array to the comprehensive renovation of Nail Technical Center."**

PURPOSE

To approve revision of the GMP Amendment to include the addition of a solar photovoltaic array to the roof of Nail Technical Center and upgrade obsolete building automation controls to improve indoor air quality, enhance energy conservation and interface with new photovoltaic array

BACKGROUND

September 27, 2022 Board Actions

- Approved project list for Maintenance Tax Note Funding
- Approved project list for Preventive Maintenance Funding
- Approved demolition budget for select buildings replaced by recent /ongoing new construction

April 18, 2023 Board Actions

- Approved the pool of qualified construction managers

The MTN22 Program includes 65 separately named projects, District-wide – grouped into 25 contract packages to simplify contracting activities.

The scope of the work primarily includes repair and replacement of various facility systems which are past or at the end of useful life; water distribution, natural gas service, mechanical/HVAC systems, building automation controls, electrical distribution, lighting, and fire and life safety systems. Work also includes some associated interior finish work.

The GMP amendment under revision includes full facility renovations for Nail Technical Center, including a new roof system.





IMPLICATIONS

Financial: Maintenance Tax Note CY2022 funds

Objective: I. Student Success and III. Performance Excellence

Employee Services: None

ATTACHMENTS: Presentation

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

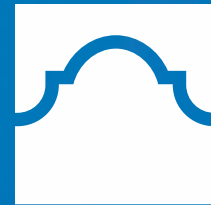
Gregory L. McClure
Vice Chancellor for Facilities
Operations & Construction Management

Dr. Tom Cleary
Interim Vice Chancellor for
Finance & Administration

Dr. Mike Flores
Chancellor

Discussion and Possible Action to Amend the Guaranteed Maximum Price (GMP)

- San Antonio College: Nail Technical Center



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COLLEGES
DISTRICT

Greg McClure

Associate Vice Chancellor, Facilities Ops
& Construction Mgt

February 2025



Board Policies in Support of Charges

C.2.3 Facilities and Grounds Management

Change Orders: Change orders of \$200,000 and over shall be reviewed and recommended by the building committee of the Board before submission to the full Board for approval. If less than \$200,000, change orders shall be approved by the Chancellor or designee provided that the originally approved contract amount, plus contingency, is not exceeded. Additionally, a change order or aggregate total of change orders that would put it beyond the contract amount plus contingency, shall be submitted to the full Board for approval.

Charges to the Chancellor

- *Student Success (Charge 2)*
- *Institutional Excellence and Continuous Improvement (charge 9)*



SAC Nail Technical Center Impact

The NTC building houses Computing

AY 2023 – 2024 enrollment data

- Mortuary Science (799 students in 70 sections)
- Death and Dying (136 students in 7 sections)
- Administrative Technology (363 students in 23 sections)
- Accounting Technology (481 students in 31 sections)
- Paralegal Studies (323 students in 36 sections)

AY 2023 – 2024 Total = 2,102 students

Faculty & Staff

- Mortuary Science (4 FT faculty, 3 Adjunct faculty)
- Death and Dying (1 FT faculty, 1 Adjunct faculty)
- Accounting/Paralegal Studies (7 FT Faculty)
- Administrative Service Specialist (2 FT)
- Academic Lab Tech (1 FT)



Building Features

- One Anatomy Laboratory with up to six human specimens (six students per laboratory) with changing room. Includes cooler for up to nine remains
- One Restorative Art Laboratory (seven students per laboratory)
- One Embalming Laboratory (5 students per laboratory per accreditation)
- One Embalming Observatory (up to 24 students) with two changing rooms
- One funeral merchandise classroom. (up to 18 students)
- Two general classrooms and a study room (up to 18 students)
- Two computer laboratory (up to 20 computers) with MRTS Program storage
- Two general computer laboratory/classrooms (50 computers)
- Two program office (Supporting Admin and Coordinator)
- Faculty and admin offices

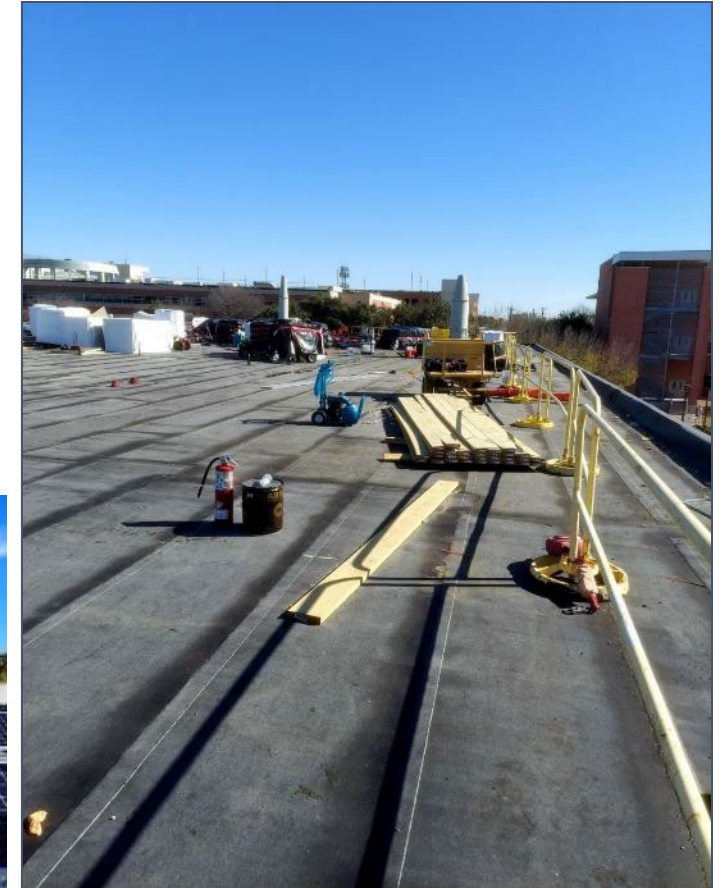


Energy & Sustainability Master Plan (Roadmap)



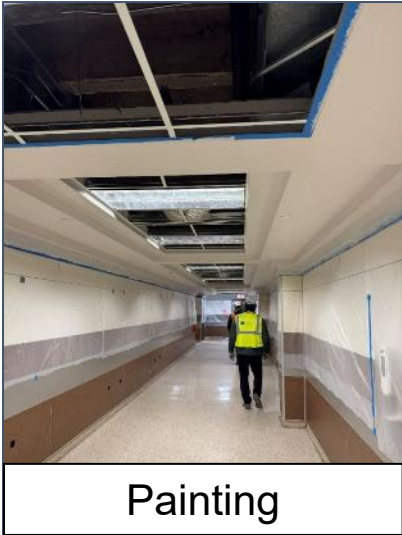
SAC Nail Technical Center Photovoltaic System (Solar)

- Amendment increase amount: \$1,562,930
- Increase request supports the installation of a Photovoltaic System (Solar Panels) and Building Automation System (BAS) renewal
 - Anticipated viable output 253kW
 - Anticipated 15,500 SF of PV panels
- Utility Savings Project Identified by Energy Reduction/Sustainability Master /Plan
 - Estimated 8-year payback and Savings to Investment ratio of 1.91
 - Estimated incentives/rebates of \$190K to offset installation costs
 - 20-year lifecycle expectation
 - Renews obsolete Building Automation
 - Indoor air quality
 - Increases energy efficiency
 - Interfaces with new solar array



SAC Nail Technical Center Photovoltaic System (Solar)

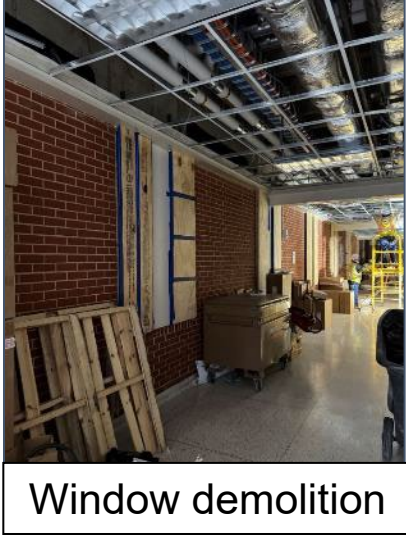
- Current Scope: roof replacement, exterior window replacement, LED lighting, air handler replacement and renewal, elevator upgrade, networking and wi-fi system, security cameras, restroom renovations (accessibility improvements) and interior finishes renewal (flooring, ceiling tile, painting)
- Current Total Project Cost/Budget



Painting



Network cabling



Window demolition

Description	Cost	Fund Source
Project Design	\$1,135,520	MTN
Other Soft Costs	\$684,485	MTN
Furniture, Fixtures and Equipment	\$1,205,488	MTN
Construction Cost	\$14,767,586	MTN & PM
Contingency (5%)	\$874,849	PM
Total Project Costs	\$18,371,840	MTN & PM

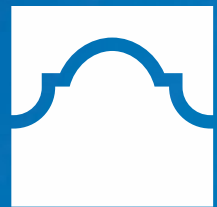


February 2025 Minute Order Action:

Discussion and Possible Action to amend the Guaranteed Maximum Price (GMP) for Alamo Colleges District, San Antonio College:

1. GMP Amendment, awarded to Turner Construction, in the amount of \$1,562,930 for San Antonio College's Maintenance Tax Note funded Contract, amending the GMP from \$13,204,656 to \$14,767,586 comprehensive renovation for Nail Technical Center.

Thank you.



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DISTRICT

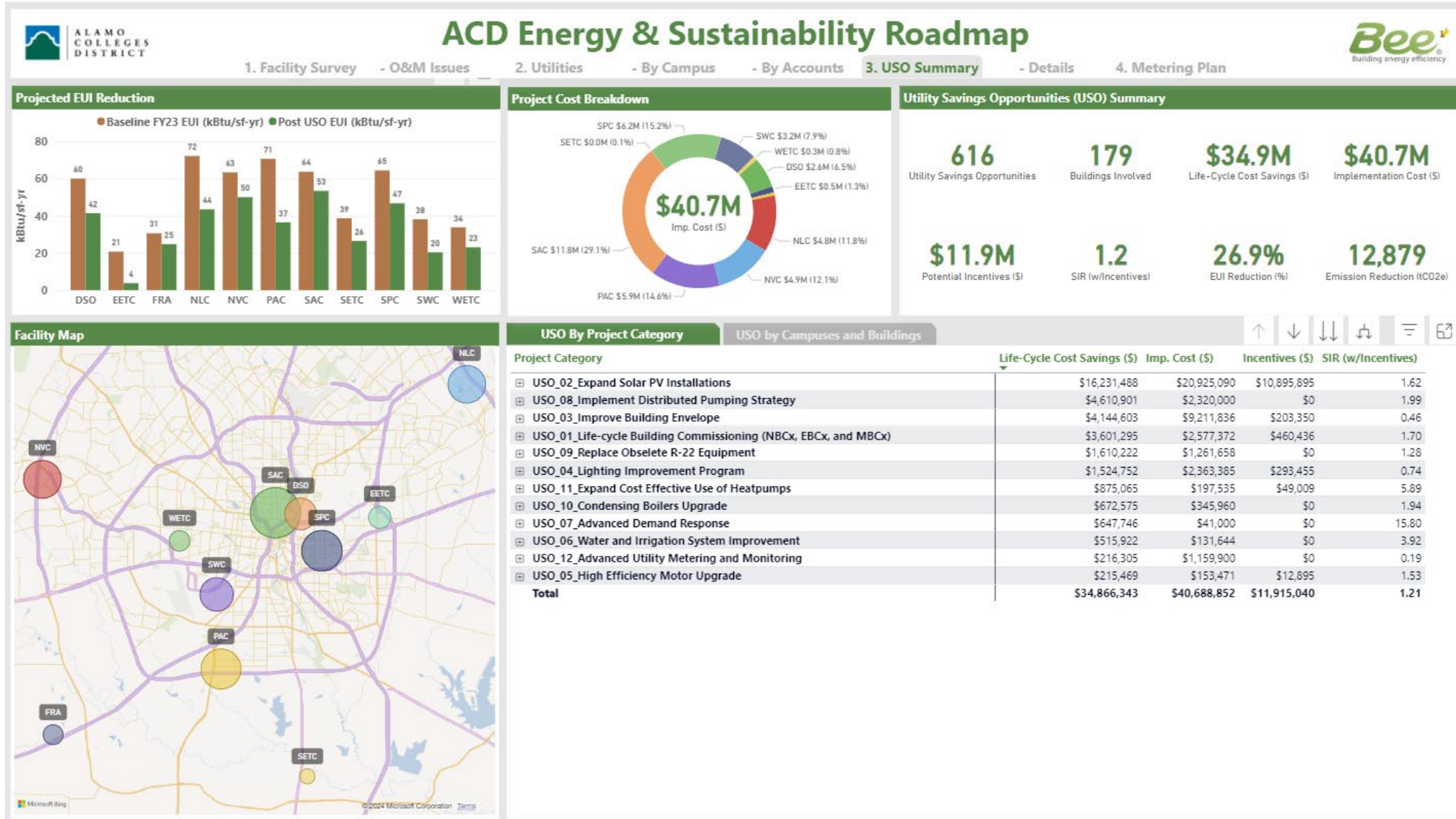


Utility Savings Projects (draft)

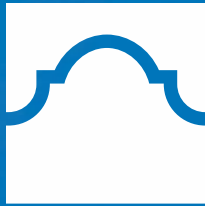
USO Category	Est. Cost Savings (\$/yr)	Est. Implantation Cost (\$)	Potential Incentives (\$)	SPB (Years)
USO_01_Life-cycle Commissioning (NBCx, EBCx, and MBCx)	\$757,861	\$2,344,973	\$422,051	2.5
USO_02_Expand Solar PV Installations	\$1,544,415	\$27,680,671	\$14,708,693	8.4
USO_03_Improve Building Envelope	\$192,910	\$9,459,041	\$208,300	48.0
USO_04_Lighting Improvement Program	\$187,182	\$2,363,385	\$293,455	11.1
USO_05_High Efficiency Motor Upgrade	\$14,943	\$153,471	\$12,895	9.4
USO_06_Water and Irrigation System Improvement	\$33,197	\$144,141	\$ -	4.3
USO_07_Advanced Demand Response	\$63,106	\$47,000	\$ -	0.7
USO_08_Implement Distributed Pumping Strategy	\$300,387	\$2,320,000	TBD	7.7
USO_09_Replace Obsolete R-22 Equipment	\$57,547	\$454,083	TBD	7.9
USO_10_Condensing Boilers Upgrade	\$59,440	\$345,960	\$ -	5.8
USO_11_Expand Cost Effective Use of Heat Pumps	\$77,298	\$1,536,380	TBD	19.9
USO_12_Advanced Metering and Monitoring	TBD	TBD	TBD	TBD
Total	\$3,288,286	\$46,849,105	\$15,645,394	9.5



Utility Savings Projects – ACD Dashboard



Discussion and Possible Action to Approve a change order for Cooperative Purchase Agreement Award of Construction Services for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for Palo Alto College



ALAMO
COLLEGES
DISTRICT

Greg McClure

Associate Vice Chancellor, Facilities Ops & Construction Mgt

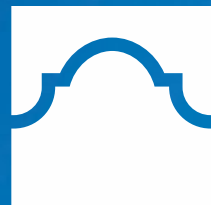


Action Requested

Approves a change order to the cooperative purchase agreement with SpawGlass Contractors Inc., for improvements to the underfloor and site drainage at Palo Alto College Building 6, Student Center for Alamo Colleges District, for an increase of \$950,000 and a revised contract amount of \$2,553,590, subject to subsequent execution of agreements in form and terms acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.



Thank you.



ALAMO
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DISTRICT



Discussion and Possible Action to Approve a change order for Cooperative Purchase Agreement Award of Construction Services for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for Palo Alto College

Presented to the Board Acting as Committee of the Whole on February 18, 2025, and now presented to the Board for approval on February 25, 2025

MINUTE ORDER

"The Board of Trustees hereby approves a change order to the cooperative purchase agreement with SpawGlass Contractors Inc., for improvements to the underfloor and site drainage at Palo Alto College Building 6, Student Center for Alamo Colleges District, for an increase of \$950,000 and a revised contract amount of \$2,553,590, subject to subsequent execution of agreements in form and terms acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management."

PURPOSE

To award change order to resolve unforeseen and hidden conditions. Scope of change order includes building envelope repairs after discovering deteriorated metal wall studs and impacted exterior wall system. Change order also provides for additional trench shoring to support unstable soils and resolve safety concerns.

BACKGROUND

The contract is awarded via the Region 20 COOP Job Order Contract Purchasing. Contract Administration utilizes the Cooperative Purchase Programs (COOP) to gain greater access to goods and services, cost savings through leveraged buying, and reduced administration costs by issuing fewer competitive bids and proposals. The combined buying power of public institutions throughout the State of Texas and nationally translates into savings and provides an efficient, cost effective and legal means for providing goods and services to departments throughout the Alamo Colleges District in an expedited fashion. Vendor contracts awarded through approved federal, state or cooperative purchasing agreements are a statutorily approved alternative to competitively procured vendor contracts.

The Job Order Contracts Method can be used to procure maintenance, repair, alteration, renovation, remediation, or minor construction of a facility if the governing body of a governmental entity shall approve each job, task, or purchase order that exceeds \$500,000. As such, this purchase is recommended in accordance with the Texas Government Code 2269 Contracting and Delivery Procedures for Construction Projects, Subchapter I Job Order Contracts Method.

IMPLICATIONS

Financial: MTN and PM Institutional Funds

Strategic Plan: Goal II – Principle-Centered Leadership; Goal III Performance Excellence



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

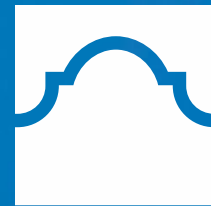
Gregory L. McClure
Assoc. Vice Chancellor for Facilities Operations
and Construction Management

Dr. Thomas S. Cleary
Interim Vice Chancellor for Finance & Admin.

Dr. Mike Flores
Chancellor

Discussion and possible action to approve Change Order for Cooperative Purchase Agreement contract

- Palo Alto College: Student Center Underfloor and Drainage Improvement Project



ALAMO
COLLEGES
DISTRICT

Greg McClure

Associate Vice Chancellor, Facilities Ops
& Construction Mgt

February 2025



Board Policies in Support of Charges

C.2.3 Facilities and Grounds Management

Change Orders: Change orders of \$200,000 and over shall be reviewed and recommended by the building committee of the Board before submission to the full Board for approval. If less than \$200,000, change orders shall be approved by the Chancellor or designee provided that the originally approved contract amount, plus contingency, is not exceeded. Additionally, a change order or aggregate total of change orders that would put it beyond the contract amount plus contingency, shall be submitted to the full Board for approval.

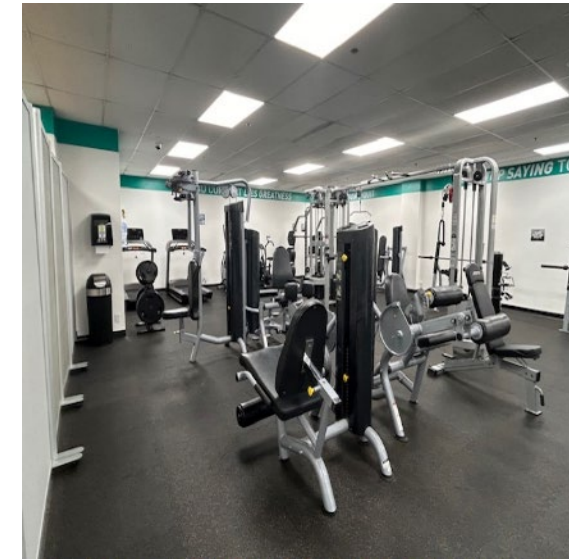
Charges to the Chancellor

- *Student Success (Charge 2)*
- *Institutional Excellence and Continuous Improvement (charge 9)*



PAC Student Center Impact

- 22,423 sq ft
- Supported **12,000+ students** (Fall 2024)
- **Departments** located in the Student Services Building
 - Student Government
 - Student Conduct
 - Student Life
 - Recreation Room
 - Cafeteria
 - Campus Police Department
- **Primary** location for student engagement activities
 - Club Rush
 - Student Panel
 - Food demos
 - Resource Fairs
 - Social Circles
 - Registered Student Organizations
 - Palloween
 - Finals Week
 - Latinx Heritage Month



PAC Student Center Drainage Improvement Project

Change Order Scope

Hidden and Unforeseen conditions require repair:

- Repair deteriorated metal wall studs and exterior wall system
- Provide additional trench shoring due to unstable soils and safety concerns

These funds are necessary to complete the project.

Description	Cost	Fund Source
Trench Collapse and Additional Material	\$477,000	Maintenance Tax Notes
Stucco wall restoration cost	\$460,000	Maintenance Tax Notes
Replenish Contingency	\$13,000	Maintenance Tax Notes
Total Change Order funds requested	\$950,000	Maintenance Tax Notes



PAC Student Center Drainage Improvement Project

Overview and Budget

- Project scope review
 - Underfloor new concrete mud slab and underground storm drains
 - Perimeter excavation and new French drain, two sump pumps, concrete swales, electrical, irrigation, grading, and landscaping.

Description	Cost	Fund Source
Project Design	\$25,000	Maintenance Tax Notes
Other Soft Costs	\$5,000.00	Maintenance Tax Notes
Construction Award Cost	1,498,657	Maintenance Tax Notes
Contingency (5%)	74,933.00	Maintenance Tax Notes
Original Total Project Costs	\$1,603,590	Maintenance Tax Notes
Proposed Change Orders	\$950,000	Maintenance Tax Notes
Updated Total Project Costs	\$2,553,590	Maintenance Tax Notes



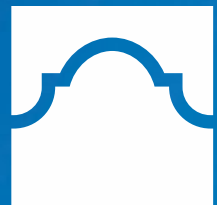
February 2025 Minute Order Action:

Discussion and possible action to approve Change Order for Cooperative Purchase Agreement contract for Alamo Colleges District Palo Alto College

- Change order approval, in the amount of \$950,000 for the contract awarded to SpawGlass Contractors Inc. with revised cost of \$2,553,590 for Underfloor and Drainage Improvement renovations of the Student Center, bldg. 6



Thank you.



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DISTRICT



PAC SITE - Building Location



Required Change Order

Unforeseen subsurface soil conditions. Trench collapses have occurred during the excavation of the proposed 20-foot-deep French drain on the north and east sides of the PAC Student Center Building #06, due to poor soil conditions. The required change order costs include shoring upgrades, additional gravel material, removal of excess spoils from collapsed trench walls, and extra labor and equipment.



Trench collapse on east side of building

Change order cost:

\$477,000.00 – Trenching and Material cost



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DISTRICT



Required Change Order

Hidden wall repairs. The exterior wall system when exposed revealed rusting and weakened metal wall studs because of water infiltration. In addition, the condition of the wall finish has deteriorated. Repairs are necessary for the full height of the walls to address these issues comprehensively.



Deteriorated stucco wall system

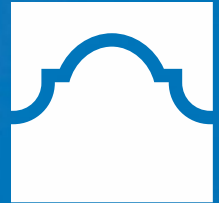


Change order cost:

\$460,000.00 – Stucco wall restoration cost



Discussion and Possible Action to Approve the Cooperative Purchase Contract Award of Construction Services for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for San Antonio College



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DISTRICT

GREG MCCLURE

AVC Facilities and Construction Management



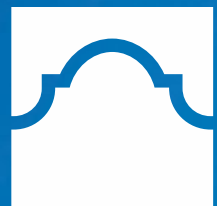
Action Requested

Approve the award of three cooperative purchase job order contracts providing for the purchase of facility renovation services for Alamo Colleges District, subject to subsequent execution of agreements in form and terms acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

1. San Antonio College – Candler Physical Education roof replacement
 - a. Approve \$1,771,940 contract award with Empire Roofing plus additional 10% owner's contingency held outside the contract
 - b. Award through Omnia (#04-29) Cooperative Purchase Agreement



Thank you.



ALAMO
COLLEGES
DISTRICT



Discussion and Possible Action to Approve the Cooperative Purchase Contract Award of Construction Services for Alamo Colleges District - Maintenance Tax Note 2022-Funded Projects for San Antonio College

Presented to the Board Acting as Committee of the Whole on February 18, 2025, and now presented to the Board for approval on February 25, 2025.

MINUTE ORDER

"The Board of Trustees hereby approves the award of three cooperative purchase job order contracts providing for the purchase of facility renovation services for Alamo Colleges District, subject to subsequent execution of agreements in form and terms acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

- 1. San Antonio College – Candler Physical Education roof replacement**
 - a. Approve \$1,771,940 contract award with Empire Roofing plus additional 10% owner's contingency held outside the contract**
 - b. Award through Omnia (#04-29) Cooperative Purchase Agreement"**

PURPOSE

To award cooperative job order contract to replace the roof for SAC Candler PE Center which is beyond useful life. Roof replacement will preserve the building envelop preventing water intrusion, facility damage, and indoor air quality concerns.

BACKGROUND

The contract will be awarded via the Omnia (#04-29) Cooperative Purchase Agreement. Contract Administration utilizes the Cooperative Purchase Programs (COOP) to gain greater access to goods and services, cost savings through leveraged buying, and reduced administration costs by issuing fewer competitive bids and proposals. The combined buying power of public institutions throughout the State of Texas and nationally translates into savings and provides an efficient, cost effective and legal means for providing goods and services to departments throughout the Alamo Colleges District in an expedited fashion. Vendor contracts awarded through approved federal, state or cooperative purchasing agreements are a statutorily approved alternative to competitively procured vendor contracts.

The Job Order Contracts Method can be used to procure maintenance, repair, alteration, renovation, remediation, or minor construction of a facility if the governing body of a governmental entity shall approve each job, task, or purchase order that exceeds \$500,000. As such, this purchase is recommended in accordance with the Texas Government Code 2269 Contracting and Delivery Procedures for Construction Projects, Subchapter I Job Order Contracts Method.

IMPLICATIONS

Financial: MTN and PM Institutional Funds

Strategic Plan: Goal II – Principle-Centered Leadership; Goal III Performance Excellence



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

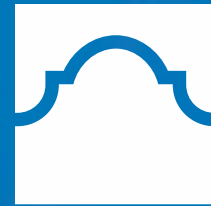
Gregory L. McClure
Assoc. Vice Chancellor for Facilities Operations
and Construction Management

Dr. Thomas S. Cleary
Interim Vice Chancellor for Finance & Admin.

Dr. Mike Flores
Chancellor

Discussion and Possible Action to approve Cooperative Purchase Contract award for

- San Antonio College: Candler Physical Education Center Roofing



ALAMO
COLLEGES
DISTRICT

Greg McClure

Associate Vice Chancellor, Facilities Ops & Construction Mgt

February 2025



Board Policies in Support of Charges

C.2.3 Facilities and Grounds Management

Change Orders: Change orders of \$200,000 and over shall be reviewed and recommended by the building committee of the Board before submission to the full Board for approval. If less than \$200,000, change orders shall be approved by the Chancellor or designee provided that the originally approved contract amount, plus contingency, is not exceeded. Additionally, a change order or aggregate total of change orders that would put it beyond the contract amount plus contingency, shall be submitted to the full Board for approval.

Charges to the Chancellor

- *Student Success (Charge 2)*
- *Institutional Excellence and Continuous Improvement (charge 9)*



SAC Candler PE Center Impact

The CPEC houses the Kinesiology and Dance Department.

AY 2023 – 2024 enrollment data

- Kinesiology (862 students in 33 sections)
- Dance (45 students in 8 sections)

AY 2023 – 2024 Total = 907 students

Faculty & Staff

- Kinesiology (4 FT faculty)
- Dance (1 FT adjunct)



Building Features

- 2 large gyms (seats ~ 1000 students)
- 4 lecture classrooms (seating for students based upon classroom size)
- Conditioning Room and weight room (15-18 students based upon functionality)
- Dance Studio (30-50 students based upon functionality)
- Student Fitness Center (20-30 students based on functionality)
- Faculty/Staff Workout Room (20-30 people based on functionality)
- 1 Racquetball Courts
- 6 faculty offices and 3 Department office for full time staff



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SAC Candler Physical Education Center Roof Project

- **Scope of Work:**
 - Remove existing roof system and install new roof system (excludes existing metal roof)
 - Install new safety railing and gate at roof access
 - Install new gutter system and downspouts
- **Project information:**
 - Architect: West East Design
 - COOP: Omnia #04-29
 - Project Cost: \$2,075,034
 - Estimated Construction Start: April 2025
 - Estimated Completion: September 2025



SAC Candler Physical Education Center Roof Coop Award

- Proposals were requested from multiple COOP Contractors.
- Three construction contractors were solicited and two submitted proposals. The responding contractors submitted COOP proposals and were evaluated with a best value source selection approach.
- Empire Roofing was selected to provide services for a cost of work valued at \$1,771,940.00
- Original MTN Budget: \$0.00
- SMWVBE 5%

Description	Cost	Fund Source
Project Design	\$125,900	MTN Funds
Other Soft Costs	\$0.00	MTN Funds
Furniture, Fixtures and Equipment	\$0.00	MTN Funds
Construction Award Cost	\$1,771,940	MTN Funds
Contingency (10%)	\$177,194	MTN Funds
Total Project Costs	\$2,075,034	MTN Funds



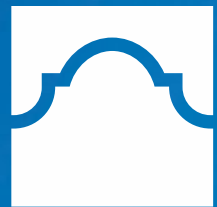
February 2025 Minute Order Action:

Discussion and Possible Action on Approval approve cooperative purchase contract award, San Antonio College - Maintenance Tax Note 2022-Funded Project:

- San Antonio College Candler Physical Education Center Roof Replacement – Approve \$1,771,940 contract award with contractor Empire Roofing plus additional 10% owner’s contingency held outside the contract. Award through Omnia (#04-29) Cooperative Purchase Agreement



Thank you.



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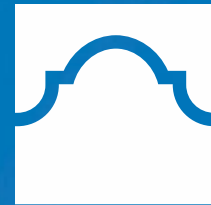


Legislative Report – Regular Board Meeting

Priscilla Camacho

Chief Legislative, Industry and External
Relations Officer

February 25, 2025



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DISTRICT





State Updates

Texas Community College Day 2025

- Hosted by TACC and CCATT at the Texas Capitol with over 1,000 college students.
- Our ACD Student leaders shared their stories and how our policy priorities impact their education and training.
- Students met with members of the Alamo Colleges Delegation including: Representative John Lujan; and team representatives from the offices of Senators José Menéndez, Donna Campbell, and Roland Gutierrez, and Representatives Diego Bernal, Philip Cortez, Trey Martinez Fischer, Ray Lopez, Josey Garcia, Liz Campos and Marc LaHood.



Texas Legislative Session Updates

- Relevant Legislation Filed

- **Community College Formula Enhancements**

- **HB2110 (VanDeaver)** – would include transfers to **private colleges** to be counted in the community college funding formula
- **SB685 (Paxton)** – would include transfers to **private and out of state** colleges to be counted in the community college funding formula

- **High School Programs**

- **SB1191 (Creighton)** – would require TEA and ISDs to weight dual credit courses the same as AP and IB courses

- **AI/Cybersecurity**

- **HB1709 (Capriglione)** - creates a statewide regulatory system for the development and deployment of AI and a workforce education grant program for community colleges



Budget Legislation

- Budget bill rotates between House and Senate every session
- This session, the Senate will lead the budget with **Senate Bill 1** and House will manage the supplemental Appropriations
- **Highlights of Senate Bill 1** (Budget Bill)
 - All State Funds = \$234.4B
 - Property Tax Relief = \$51.5B
 - Continued Tax Compression on ISD tax
 - Increase to Homestead Exemption (ISD portion only)
 - \$1B for School Choice
 - \$6.5B for Operation Lone Star





Federal Updates

ACCT/AACC National Legislative Summit (NLS)



- Hosted by the ACCT and AACC in Washington, DC
- Advocated on key federal policy issues including maintaining the U.S. Department of Education, short-term/workforce Pell, increased wrap around support services, and workforce program funding.
- Individually met with several members of our congressional delegation including Congressmen Henry Cuellar, Joaquin Castro, Tony Gonzales, and team members from the office of Greg Casar along with Senator John Cornyn.





Local Updates

Local Elections Update

- **Election Timeline**

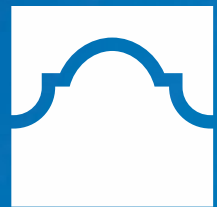
- Last Day to Register to Vote – April 3rd
- Early Voting – April 22- 29
- Election Day – May 3rd

- **Items on the May Ballot in Bexar County**

- City of San Antonio - Mayoral and City Council Elections
- Board of Trustees Members – multiple ISDs
- Municipal elections & ordinances for regional cities
- Bond Elections



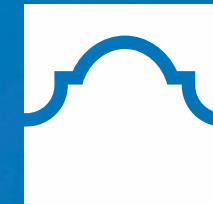
Thank you.



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Discussion and Possible Action on Revision of Policy D.02.04 to Allow Acquisition of Artwork from Employees



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Eric Castillo, Ph.D.

Associate Vice Chancellor for Arts, Cultural and
Community Impact

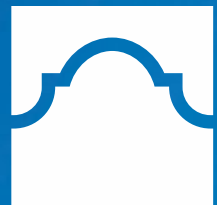


Action Requested

Approve revised Policy D.02.04, substantially in the form attached.



Thank you.



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DISTRICT



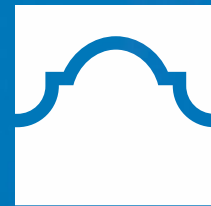
Chancellor



Revision of Policy D.02.04 to Allow Acquisition of Artwork from Employees

Eric Castillo, Ph.D.

Associate Vice Chancellor for Arts, Cultural and
Community Impact



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Background

The Board adopted revised Policy C.02.08 in December 2023, which as revised directs the acquisition of works by Texas artists who reside in or near the service area of the College District, including alumni and faculty.

This conflicts with longstanding Policy D.02.04, which prohibits acquisition of goods or services from employees or their affiliates.

Proposed Revision

- It is proposed that Policy D.02.04 be revised to reconcile this conflict by exempting works of art by the addition of the following after the statement of prohibition.
- “The foregoing prohibitions shall not apply to the acquisition of artwork by the District in compliance with procedures established by the Chancellor.”



Further Implementation

- A conforming revision would be implemented to Procedure C.01.05.01 where the same prohibition is presently duplicated.
- A new Procedure C.02.08.01 would implement the Chancellor's authority to acquire artwork created by its employees and/or students, provided that each such acquisition must meet the requirements of Policy C.02.08 and be approved by the Chancellor.

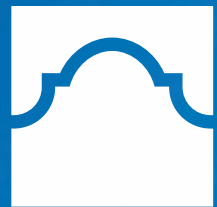


Action Requested

Approval of the proposed revision to Policy D.02.04.



Thank you.



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D.02.04 (Policy) Nepotism, Conflicts of Interest

Responsible Department: Talent, Organization & Strategic Innovation

Board Adoption: 4-28-09

Last Board Action: 1-13-10

Last Amended: 11-8-16, 2-18-25



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Nepotism

The College District shall not employ an individual who is related to a member of the Board of Trustees by blood (consanguinity) within the third degree, or by marriage (affinity) within the second degree, as defined by the state nepotism laws, [Chapter 573](#), Texas Government Code, or who is living in the same household as the board member.

A College District employee shall not directly or indirectly supervise any employee to whom he/she is related within the third degree of consanguinity or second degree of affinity as defined by the state nepotism statutes, or who is living in the same household.

An applicant, whether internal or external, shall not be hired by the College District in any full-time, part-time, or temporary position or as an independent contractor when the applicant would directly or indirectly be supervised by, or be supervisory to, a current College District employee who is related to the applicant within the third degree of consanguinity or second degree of affinity as defined by the state nepotism statutes, or who is living in the same household as the applicant.

For the purpose of this policy, “direct or indirect” supervision exists between two employees when one employee would, under an existing policy or procedure, be required to approve an employee action, participate in an employee evaluation, or would otherwise have authority over the terms or conditions of employment of the other as set forth in [D.02.04.01](#).

Conflicts of Interest

College District employees shall not have a personal financial interest, a business interest, or other obligation - including outside employment - that in any way creates a substantial conflict with the proper discharge of assigned duties and responsibilities or that creates a conflict with the best interest of the College District. College District employees who believe they may have a conflict of interest shall disclose that interest to the college President or designee, or Vice Chancellor or designee, who shall take any action necessary to ensure the College District’s best interests are protected.

College District employees shall not provide or seek to provide services to the College District for compensation outside the scope of College District employment or supplemental service assignments (see [D.02.05.01](#)) or act or seek to act as a vendor to the College District.

The following shall not provide or seek to provide services to the College District for compensation outside the scope of College District employment or supplemental service assignments (see [D.02.05.01](#)) or act or seek to act as a vendor to the College District, unless the goods or services are procured through formal competitive procurement process:

- a. Members of a College District employee’s immediate family (spouse, parent, son, daughter, brother or sister);
- b. Persons living in the same household as a College District employee; or

D.02.04 (Policy) Nepotism, Conflicts of Interest

Responsible Department: Talent, Organization & Strategic Innovation

Board Adoption: 4-28-09

Last Board Action: 1-13-10

Last Amended: 11-8-16, 2-18-25



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- c. A business entity in which a College District employee or any person under (a) or (b) above owns 10% or more of the voting stock, shares, or fair market value of the business entity, or \$15,000 or more of the fair market value of the business entity.

The foregoing prohibitions shall not apply to the acquisition of artwork by the District in compliance with procedures established by the Chancellor.

No College District employee shall participate in the selection of goods or services if the employee, a member of the employee's immediate family, or anyone living in the same household as the employee:

1. is seeking to provide the goods or services;
2. owns 10% or more of the voting stock, shares, or fair market value, or \$15,000 of the fair market value of;
3. is an employee, partner, officer, director, trustee, or consultant for;
4. is eligible to receive support for travel, or has received honoraria from;
5. was involved in establishing or incorporating; or
6. has a right to receive royalties from

an entity that submits a bid or proposal or otherwise seeks to provide goods or services to the College District.

It is the employee's responsibility to disclose all such relationships to the College District prior to the beginning of the selection process. Failure to disclose such relationships described above may result in disciplinary action against the employee and termination of any contract or other relationship with the College District involving persons or entities described above.

Procedure [D.02.04.01](#) Nepotism

Procedure [D.02.04.02](#) Conflicts of Interest

Form [D.02.04.02-F](#) Conflict of Interest Affidavits

Procedure [D.02.04.03](#) Conflict of Interest: Assignments and Outside Activities

Legal Reference - TACC Policy Reference Manual

DBD(LEGAL) - Employment Requirements and Restrictions: Conflict of Interest

DBE(LEGAL) - Employment Requirements and Restrictions: Nepotism

D.02.04 (Policy) Nepotism, Conflicts of Interest

Responsible Department: Talent, Organization & Strategic Innovation

Board Adoption: 4-28-09

Last Board Action: 1-13-10

Last Amended: 11-8-16, [2-18-25](#)

~~Reviewed: 9-27-22~~



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DISTRICT

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For the purpose of this policy, “direct or indirect” supervision exists between two employees when one employee would, under an existing policy or procedure, be required to approve an employee action, participate in an employee evaluation, or would otherwise have authority over the terms or conditions of employment of the other as set forth in [D.02.04.01](#).

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- b. Persons living in the same household as a College District employee; or

D.02.04 (Policy) Nepotism, Conflicts of Interest

Responsible Department: Talent, Organization & Strategic Innovation

Board Adoption: 4-28-09

Last Board Action: 1-13-10

Last Amended: 11-8-16, 2-18-25

~~Reviewed: 9-27-22~~



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- c. A business entity in which a College District employee or any person under (a) or (b) above owns 10% or more of the voting stock, shares, or fair market value of the business entity, or \$15,000 or more of the fair market value of the business entity.

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1. is seeking to provide the goods or services;
2. owns 10% or more of the voting stock, shares, or fair market value, or \$15,000 of the fair market value of;
3. is an employee, partner, officer, director, trustee, or consultant for;
4. is eligible to receive support for travel, or has received honoraria from;
5. was involved in establishing or incorporating; or
6. has a right to receive royalties from

an entity that submits a bid or proposal or otherwise seeks to provide goods or services to the College District.

It is the employee's responsibility to disclose all such relationships to the College District prior to the beginning of the selection process. Failure to disclose such relationships described above may result in disciplinary action against the employee and termination of any contract or other relationship with the College District involving persons or entities described above.

Procedure [D.02.04.01](#) Nepotism

Procedure [D.02.04.02](#) Conflicts of Interest

Form [D.02.04.02-F](#) Conflict of Interest Affidavits

Procedure [D.02.04.03](#) Conflict of Interest: Assignments and Outside Activities

Legal Reference - TACC Policy Reference Manual

DBD(LEGAL) - Employment Requirements and Restrictions: Conflict of Interest

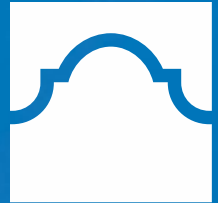
DBE(LEGAL) - Employment Requirements and Restrictions: Nepotism

Appointment of Administrators

Regular Meeting of the Board of Trustees

February 25, 2025

Linda Boyer-Owens, SPHR, SHRM-SCP
Associate Vice Chancellor for Talent, Organization,
and Strategic Innovation



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Board Policies in Support of Charges

D.2.2 Hiring Practices

- The Board seeks to employ only the most outstanding personnel available. The Alamo Colleges District shall seek qualified persons for each position based on job-related standards of education, training, experience and personal qualifications.
- All positions are vital to the operations of the College District and shall be filled promptly. Hiring policies and practices shall be administered fairly and equitably.

D.2.5 (Policy) Hiring Authority, Status, Assignments and Duties

- The Chancellor, in consultation with the appropriate College President or Vice Chancellor, shall recommend all other administrator and full-time faculty contracts to the Board for approval.

Charges to the Chancellor

7. Talent and Engagement

- Develop a sustainable program for recruitment and retention of high-quality talent. Utilize the framework and findings from Great Places to Work to inform the process.

9. Institutional Excellence and Continuous Improvement

- Implement and refine the three elements of the AlamoWAY: Student Success, Principle-Centered Leadership, and Performance Excellence



Discussion and Possible Action on Appointment of Administrators

The following individuals are recommended to the Alamo Colleges District Board of Trustees for employment as Administrator.

Andres Arredondo

Dean for Student Success

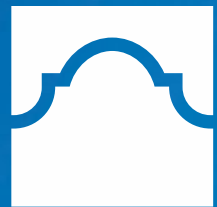
St. Philip's College/Alamo Colleges District



Action Requested

Presented for recommended approval to the Alamo Colleges Board of Trustees on February 25, 2025.

Thank you.



ALAMO
COLLEGES
DISTRICT



Discussion and Possible Action on Appointment of Administrators

Presented for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on February 25, 2025.

MINUTE ORDER

"The Board of Trustees hereby approves the recommendation of employment for the following administrator positions:

Dean for Student Success
as recommended by the President of St. Philip's College and
the Chancellor of the Alamo Colleges District

PURPOSE

To support the achievement of strategic Alamo Colleges District objectives.

BACKGROUND

This is approval of appointments to senior administrative positions. All appointments are contingent on satisfactory completion of the employment process.

IMPLICATIONS

Financial:	Budgeted Funds
Strategic Objective:	Goal III Performance Excellence
Human Resources:	Build talent and engage employees with a focus on collaboration, application of knowledge and skills, and high-performance teams.

ATTACHMENTS: Attachment A. Appointment of Administrators

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

Dr. Mike Flores Date
Chancellor



ALAMO
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DISTRICT



Appointment of Administrators

February 2025

Andres Arredondo

Dean for Student Success

as recommended by the President of St. Philip's College and
the Chancellor of the Alamo Colleges District

Discussion and Possible Action on Approval of the Consent Agenda Items of the Regular Board Meeting held on February 25, 2025

Recommended for Approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on February 25, 2025

MINUTE ORDER:

“The Consent Agenda for the Regular Board Meeting of the Alamo Community College District Board of Trustees held on February 25, 2025⁴ is hereby approved.”

PURPOSE: To approve the Consent Agenda of the Regular Board Meeting on February 25, 2025

Agenda Items #17

- A.1) Approval of Minutes (a-b)
- A.2) Internal Audit Department Monthly Activity Report
- A.3) Private Gifts to the Alamo Colleges Foundation and Alamo Colleges District
- A.4) Public Safety Monthly Clery Act Activity Report
- A.5) Fiscal Service Reports (a-g)

BACKGROUND: N/A

IMPLICATIONS:

Financial:	N/A
Strategic Objective:	N/A
Employee Services:	N/A

ATTACHMENT: N/A

Dr. Mike Flores, Chancellor



ALAMO
COLLEGES
DISTRICT

Discussion and Possible Action on Minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole on January 14, 2025

Presented and recommended for approval to the ALAMO COLLEGES BOARD OF TRUSTEES on **February 25, 2025**.

MINUTE ORDER

“The minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole held on January 14, 2025 are hereby approved.”

PURPOSE

To officially approve the minutes of the Meeting of the Board of Trustees - Meeting as a Committee of the Whole held on **January 14, 2025**

BACKGROUND

IMPLICATIONS

Financial: None

Strategic Objective III: Performance Excellence

Human Resources: None

ATTACHMENTS: Minutes of January 14, 2025

Dr. Mike Flores, Chancellor



Minutes
Meeting as a Committee of the Whole
Alamo Colleges District
Dr. Bruce H. Leslie Boardroom
2222 N. Alamo St., San Antonio, TX 78215
Tuesday, January 14, 2025

1. CALL TO ORDER

Chair Dr. Clint Kingsbery called the meeting to order at 6:01 p.m.

2. CERTIFICATION AND POSTING OF NOTICE

Chair Dr. Clint Kingsbery announced that the notice of the Committee of the Whole Board Meeting was posted in accordance with the Texas Open Meeting Act, Texas Government Code, Chapter 551.

3. ROLL CALL

- District 1: Joe Alderete, Jr., Vice Chair
- District 2: Gloria Ray, Asst. Secretary
- District 3: Anna Bustamante, Secretary
- District 4: Dr. Lorraine Pulido
- District 5: Gerald Lopez
- District 6: Dr. Gene Sprague
- District 7: Dr. Yvonne Kata
- District 8: Dr. Clint Kingsbery, Chair
- District 9: Leslie Sachanowicz (*departed meeting at 8pm*)
- Student Trustee: Logan Martinez

Presiding Administrator: Dr. Mike Flores, Chancellor

Chair Dr. Clint Kingsbery announced that a quorum of board members was present.

4. PLEDGE OF ALLEGIANCE

The pledge was recited.

5. CITIZENS TO BE HEARD

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

	Name	Agency/Organization Affiliation	Agenda Item #	Speaking when? Specific Item/General
1	M'Lissa Chumbley	Citizens Bond Committee	Citizens to be heard	

6. **CHAIR'S REPORT - *Dr. Clint Kingsbery***
 - 6.A. Community Outreach; San Antonio College Grand Opening Empowerment Center; The State of Public Education in Bexar County; Windcrest Civic Center - Light Up Judge; Holiday Appreciation Reception Alamo Colleges Foundation; GED 17TH Annual Brunch; Texas Higher Education Coordinating Board Conference; San Antonio Chamber Gala; St. Philip's College Graduation.

7. **CHANCELLOR'S REPORT - *Dr. Mike Flores***
 - 7.A. Student Trustee Update
Logan Martinez, Student Trustee, presented the Student Trustee Update. Topics included Coming into the Position, State and National Shared Governance, Expanding the Lines of Communication, and Going Forward.

 - 7.B. 2024 Alamo Colleges Foundation Annual Report
Barton Simpson, Executive Director of Institutional Advancement, presented on the 2024 Alamo Colleges Foundation Update. This included topics on About Us and the Role of Advancement, Why Do Donors Chose to Give To Us, Foundation Revenue Totals and Trends, 2024 All Revenue by Campaign, 2024 Top 10 Donors, Employee Giving Campaign, Employee Giving Trend – Total Dollars Raised, 2024 – Grant Proposal Success, 2024 – Top 5 Grants, Grant Highlight, Net Assets Trend Data 2013 – 2024, Foundation Scholarship Impact, and Moving on the Future.

8. **STUDENT SUCCESS COMMITTEE, *Dr. Lorraine Pulido, Chair***
 - 8.A. Palo Alto College Program Highlight: Bachelor of Applied Technology Operations Management
Patrick Lee, Vice President of Academic Success, presented the Palo Alto College Program Highlight Bachelor of Applied Technology Operations Management. This included topics on Program Highlights and Achievement, Job Outlook for Graduates, Program Projections, Student Spotlight, and Celebrating Bachelors Programs Across the Alamo Colleges.

 - 8.B. Discussion and Possible Action on Interlocal Agreement with the City of San Antonio for AlamoPROMISE
Stephanie Vasquez, Chief Program Officer for AlamoPromise, presented on the Alamo Promise program. This included topics on Proposed Action, Interlocal Agreement Background, Recruitment of New Students, Positive Enrollment Growth, and Future Impact.

9. **POLICY AND LONG-RANGE PLANNING COMMITTEE, *Anna U. Bustamante, Chair***
 - 9.A. AlamoFORWARD 2025-2030 Strategic Priorities and Goals
Michelle Lugalía-Hollon, Chief Strategy Officer, presented on AlamoForward Update New Strategic Priorities and Objectives. This included topics on Timeline and Updates, Listening Sessions: What Did We Learn?, Frameworks in Action, Four Strategic Priorities, Four Priority Statements, and Incorporating Feedback.

10. **AUDIT, BUDGET AND FINANCE COMMITTEE, *Gerald Lopez, Chair***
 - 10.A. Annual Financial Highlights for the Fiscal Year Ending August 31, 2024

Patrick Vrba, Controller, presented the Annual Financial Report Highlights for the Fiscal Year Ended August 31, 2024. This included topics on Required Board Actions, Financial Highlights for Fiscal Year Ended August 31, 2024, Top Revenue & Investment Income Growth – Last 3 Fiscal Years, Net Tuition Revenue Growth – Last 3 Fiscal Years, Strategic Application of Revenue Growth, Financial Statement Audit Results, A-133 Single Audit Results, GFOA Certificate of Achievement for Excellence in Financial Reporting, NLC Financial Statement Audit Results, Actions Requested by Board.

10.B. Clifton Larson Allen LLP Audit Results and Required Communication

Daniel Persaud and Chad Lassen, presented the Audit Exit Presentation. This included topics on Audit Scope, Audit Process, and Governance Communications.

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

The following minute order has been forwarded for approval by the Board of Trustees on January 28, 2024.

“The Board of Trustees approves the attached drafts of the Annual Comprehensive Financial Report for the Alamo Colleges District and the Annual Financial Report for Northeast Lakeview College for the year ended August 31, 2024; and accepts the drafts of the: 1) Independent Auditor’s Report for Alamo Colleges District; 2) Independent Auditor’s Report for Northeast Lakeview College; 3) Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards for Alamo Colleges District; 4) Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards for Northeast Lakeview College; 5) Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance; 6) Independent Auditor’s Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the Texas Grant Management Standards.”

10.D. Discussion and Possible Action on Acceptance of FY2024/2025 Fund Balance and Budget Amendments

Shayne West, Associate Vice Chancellor for Financial Planning & Auxiliary Services, presented the FY25 Budget Amendment Overview. This included topics on 3 Key Strategic Investments Impacting Our Moonshot, Budget Amendment Overview, Unrestricted Fund Balance: \$177.2M, Impact: Positioning for Growth, Fund Balance Designations, Balance Roll-forwards, Recommended Operating Adjustments, Recommended Investments, AlamoPromise Endowment, and Board Actions Requested.

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Alamo Colleges Board of Trustees hereby accepts the FY 2024-2025 Fund Balance & Budget Amendments as presented.”

- 10.E. Discussion and Possible Action on the Purchase of Marketing and Advertising Services
Kristi Wyatt, Associate Vice Chancellor for Marketing and Engagement, presented the Discussion and Possible Action on the Purchase of Marketing and Advertising Services. This included topics on Marketing and Advertising Services Vendor Pool and Recommended Contract Action.

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Board of Trustees hereby awards a contract to the vendors as presented in Attachment A for providing for the purchase of Marketing and Advertising Services for an estimates annual amount of \$1,300,000.”

- 10.F. Internal Audit Semi-Annual Update
Frank Cortez, District Director of Internal Audit, presented the Internal Audit Update. This included topics on the Audit Plan Update, Inquiries Summary, Management Action Plan, Audit Charters Update, and the Recommended Action.

- 10.G. Discussion and Possible Action on Approval of the Internal Audit Charter

Presenter: Frank Cortez

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Board of Trustees hereby approves the Internal Audit Charter attached to this Minute Order to be effective January 21, 2025.”

- 10.H. Discussion and Possible Action on Approval of the Audit Committee Charter

Presenter: Frank Cortez

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Board of Trustees hereby approves the Audit Committee Charter attached to this Minute Order to be effective as of January 21, 2025.”

11. WORKFORCE DEVELOPMENT COMMITTEE, Dr. Gene Sprague, Chair

11.A. Workforce Development Committee Report

Xavier Urrutia, Interim Vice Chancellor/Associate Vice Chancellor for Economic and Workforce Development, presented the Alamo College District Workforce Report. This included topics on Partner Updates and ACD EWD Updates.

12. BUILDING, GROUNDS AND SITES SELECTION COMMITTEE, Dr. Yvonne Katz, Chair

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

Greg McClure, Associate Vice Chancellor for Facilities Operations and Construction Management, presented on the Discussion and Possible Action to Amend the Guaranteed

Maximum Price. This included topics on San Antonio Colleges Chemistry-Geology building and Renovation Work, San Antonio Colleges Gonzalez Hall and Renovation Work, and the Minute Order Action.

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

"The Board of Trustees hereby amends the GMP for Construction Manager at Risk contracts, subject to subsequent execution of agreements in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

- *GMP Amendment, awarded to Flintco, LLC, in the amount of \$230,367 for San Antonio College's Maintenance Tax Note funded Contract Package 6, amending the GMP from \$7,548,032 to \$7,778,399; comprehensive renovation for Chemistry/Geology and Central Plant buildings.*

- *GMP Amendment, awarded to Gilbane Building Company, in the amount of \$2,370,000 for San Antonio College's Maintenance Tax Note funded Contract Package 2, amending the GMP from \$16,247,916 to \$18,617,916; full facility renovation for Gonzales Hall and McCreless Hall."*

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

13.A. Discussion and Possible Action on Revision of Policy F.5.2 Student Contests and Competitions

Dr. Daphene Carson, Interim Vice Chancellor for Student Success and Debi Gaitan, Director of Ethics, Compliance and Policy, presented the F.5.2 (Policy) Student Contests and Competitions. This included topics on the Purpose, Background – Recommended Changes, and the Action Requested.

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

"The Board approves revised Policy F.5.2 Student Contests and Competitions, substantially in the form attached."

14. CONSENT AGENDA REPORTS

14.A. Discussion and Possible Action on Monthly Contracts Report

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

"The Alamo Colleges District Board of Trustees hereby approves this report on non-grant contracts (public) made to the Alamo Colleges District for the period of September 1, 2024, through December 31, 2024."

14.B. Discussion and Possible Action on Monthly Grants and Contracts Report

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Alamo Colleges District Board of Trustees hereby approves this report on grants and contracts (public) and ratifies acceptance of the donations and grants made to the Alamo Colleges District.”

14.C. Discussion and Possible Action on Approval of Construction Reports

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Alamo Colleges Board of Trustees accepts the constructions reports as presented.”

14.D. Discussion and Possible Action on Approval of Financial Reports

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Alamo Colleges Board of Trustees hereby accepts the financial reports as presented.”

14.E. Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of \$200,000

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented.”

14.F. Discussion and Possible Action on Approval of Investment Report Through November 30, 2024

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Alamo Colleges District Board of Trustees hereby accepts the Investment Report as presented.”

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

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Board of Trustees hereby approves the award of cooperative purchase job order contract providing for the purchase of facility demolition services for Alamo Colleges District subject to subsequent execution of agreements in form and terms acceptable

to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

1. Former Westside Education & Training Center Demolition Project
 - Approve \$1,297,110 contract award with contractor Vaughn Contracting Services plus additional 5% owner's contingency held outside the contract
 - Award through Omnia (Contract # R200107) Cooperative Purchase Agreement”

- 14.H. Discussion and Possible Action for the Purchase of Construction Material Testing, Geotechnical Engineering and Building Envelope Engineering Services

The following minute order has been forwarded to the Board of Trustees for approval on January 28, 2025.

“The Board of Trustees hereby awards contracts providing for the purchase of Construction Material Testing, Geotechnical Engineering, and Building Envelope Services to Terracon Consultants, Inc; Raba Kistner, Inc; and Professional Service Industries, Inc. on an as-needed basis for an estimated amount of \$425,000.00 annually as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.”

15. EXECUTIVE SESSION **Entered Executive Session at 9:03 p.m.**

- 15.A. The Committee of the Whole may go into Executive Session to deliberate on any item referenced in this agenda for open session or executive session based on the following potential exceptions under the Act.
- 15.B. Pursuant to §551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys to seek their advice on matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.
- 15.C. Pursuant to § 551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys about pending and threatened litigations.
- 15.D. Pursuant to § 551.071, Texas Government Code, the Committee of the Whole may consult with its attorneys about pending EEOC charges.
- 15.E. Pursuant to §551.072, Texas Government Code, the Committee of the Whole may deliberate the purchase, exchange, lease or value of real property.
- 15.F. Pursuant to §551.073, Texas Government Code, the Committee of the Whole may deliberate regarding a negotiated contract for prospective gift or donation.
- 15.G. Pursuant to §551.074, Texas Government Code, the Committee of the Whole may deliberate the appointment, employment, evaluation, reassignment, duties, performance of duties, discipline, or dismissal of a public officer or employee(s), including, without limitation, the Chancellor and the Associate Vice Chancellor for Finance & Fiscal.
- 15.H. Pursuant to §551.076, Texas Government Code, the Committee of the Whole may deliberate the deployment, or specific occasions for implementation, of security personnel or devices.
- 15.I. Any action on these matters will be taken in Open Session.
- 15.J. **RECONVENE OPEN MEETING** **Reconvened meeting at 9:13 p.m.**
 - 15.J.1) Discussion and Possible Action on Items Discussed in Executive Session.

16. ADJOURNMENT

There being no further business, Chair Dr. Clint Kingsbery adjourned the meeting at 9:13 p.m.

Andria Bernal

Andria Bernal
District Projects Coordinator

Discussion and Possible Action on Minutes of the Regular Board Meeting on January 28, 2025

Presented and recommended for approval to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on February 25, 2025.

MINUTE ORDER

“The minutes of the Special Board Meeting of the Board of Trustees of the Alamo Community College District held on January 28, 2025 are hereby approved.”

PURPOSE

To officially approve the minutes of the Regular Board Meeting on January 28, 2025

IMPLICATIONS

Financial: None

Strategic Objective III: Performance Excellence

Human Resources: None

ATTACHMENT: Minutes of Regular Board Meeting on January 28, 2025

Dr. Mike Flores, Chancellor





**MINUTES
MEETING AS A REGULAR BOARD MEETING
ALAMO COLLEGES DISTRICT
DR. BRUCE H. LESLIE BOARDROOM
2222 N. ALAMO ST., SAN ANTONIO, TX, 78215
TUESDAY, JANUARY 28, 2025**

1. CALL TO ORDER

Chair Dr. Clint Kingsbery called the meeting to order at 6:03 p.m.

2. CERTIFICATION AND POSTING

Chair Dr. Clint Kingsbery announced that the notice of the Regular Board Meeting was posted in accordance with the Texas Open Meeting Act, Texas Government Code, Chapter 551.

3. ROLL CALL

- District 1: Joe Alderete, Jr., Vice Chair
- District 2: Gloria Ray
- District 4: Dr. Lorraine Pulido
- District 5: Dr. Gerald Lopez
- District 6: Dr. Gene Sprague
- District 7: Dr. Yvonne Katz
- District 8: Dr. Clint Kingsbery
- District 9: Leslie Sachanowicz
- Student Trustee: Logan Martinez

Presiding Administrator: Dr. Mike Flores, Chancellor

The following Trustee was not present:
District 3: Anna U. Bustamante, Secretary

Chair Dr. Clint Kingsbery announced that a quorum of board members was present.

4. PLEDGE OF ALLEGIANCE

The pledge was recited.

5. INVOCATION - Palo Alto College

6. MEMORIALS

Employee Memorials	
Samuel Henry Evans Assistant Professor Palo Alto College Employed: 01/19/2016 to 12/06/2024 Departed: December 6, 2024	Javier Guerra Associate Professor Northwest Vista College Employed: 08/16/1999 to 12/08/2024 Departed: December 8, 2024
Teresa B. Evernham CE Enrollment Svc Profession	Duncan Perez Digital Media Coordinator

ACCESS Employed 07/12/2004 Departed: January 9, 2025	ACCESS Employed: 08/26/2002 to 05/31/2023 Departed: January 9, 2025
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Student Memorials	
Ross Anthony Webb San Antonio College Born: October 25, 2007 Departed: November 30, 2024	Alex James Franco San Antonio College Born: March 11, 2005 Departed: November 15, 2024

7. RECOGNITIONS

7.A. Alamo Colleges District Staff Member of the Month - December 2024, *Aaron Hockaday*, San Antonio College
 Dr. Francisco Solis, Interim President of San Antonio College, presented Aaron Hockaday with the December 2024 District Staff Member of the Month Award.

8. CITIZENS TO BE HEARD

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

Name	Agency/Organization Affiliation	Agenda Item #	Speaking when? Specific Item/General
Liana Puente	Brooks	9.B	
Jim Perschbach	Port San Antonio	9.B	
MLissa Chumbley	Citizen’s Bond Advisory Committee	9,B	

9. CHAIR’S REPORT - Dr. Clint Kingsbery

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

EXECUTIVE SESSION

Entered Executive Session at 6:21 p.m. pursuant to Section 551.071 of the Texas Open Meetings Act.

RECONVENE OPEN MEETING

Reconvened meeting at 6:54 p.m.

9.B. Discussion and Possible Action on Approving an Order Calling a Bond Election To Be Held by the Alamo Community College District, Providing for the Conduct of a Joint Election, and Resolving Other Matters Incident and Related to Such Election
 Lacy Hampton, Associate Vice Chancellor of G.O Bond Capital Improvement Program (CIP), presented the Alamo Colleges District Proposed 2025 Bond Capital Improvement Program presentation. This included topics on the Overview, the Agenda Overview, Environmental landscape, Sector Based Investments, Infrastructure Investments, Proposed Strategic Areas of Focus and Investments, Bond Capacity, and the Next Steps.

On a motion by Trustee Dr. Clint Kingsbery, seconded by Trustee Dr. Lorraine Pulido, and by unanimous vote of the Board of Trustees, the following minute order was approved.

Roll Call Vote			
Voter	Not Present	In Favor	Opposed
District 1: Joe Alderete, Jr.		X	
District 2: Gloria Ray		X	
District 3: Anna Bustamante	X		
District 4: Dr. Lorraine Pulido		X	
District 5: Dr. Gerald Lopez		X	
District 6: Dr. Gene Sprague		X	
District 7: Dr. Yvonne Katz		X	
District 8: Dr. Clint Kingsbery		X	
District 9: Leslie Sachanowicz		X	

“The Alamo Community College District (“District”) Board of Trustees adopts the attached Order: (i) Calling for a Bond Election to be held on May 3, 2025 to authorize the Alamo Community College District to issue and sell bonds of the District in the principal amount not to exceed \$987,000,000 for the purpose of designing, constructing, renovating, improving, acquiring, upgrading, updating, and equipping new and existing facilities in the District and the purchase of necessary sites for facilities in the District, (ii) Authorizing the Bond Election to be conducted by and through Bexar County Elections Administration, with the Bexar County Elections Administrator administering and performing the services specified in a contract for election services; and (iii) Authorizing the District to enter into a Contract for Election Services With Bexar County Elections Administration and joint agreements with other political subdivisions, all as detailed in the attached Order.”

10. STUDENT SUCCESS COMMITTEE, Dr. Lorraine Pulido, Chair

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

Presenter: Stephanie Vasquez

On a motion by Trustee Dr. Pulido, seconded by Trustee Gloria Ray, and by unanimous vote of the Board of Trustees, the following minute order was approved.

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

11. AUDIT, BUDGET AND FINANCE COMMITTEE, Gerald Lopez, Chair

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

Presenter: Patrick Vrba

On a motion by Trustee Gerald Lopez, seconded by Trustee Dr. Lorraine Pulido, and by unanimous vote of the Board of Trustees, the following minute order was approved.

“The Board of Trustees approves the attached drafts of the Annual Comprehensive Financial Report for the Alamo Colleges District and the Annual Financial Report for Northeast Lakeview College for the year ended August 31, 2024; and accepts the drafts of the: 1) Independent Auditor’s Report for Alamo Colleges District; 2) Independent Auditor’s Report for Northeast Lakeview College; 3) Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards for Alamo Colleges District; 4) Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards for Northeast Lakeview College; 5) Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance; 6) Independent Auditor’s Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the Texas Grant Management Standards.”

11.B. Discussion and Possible Action on Acceptance of FY2024/2025 Fund Balance and Budget Amendments

Presenter: Shayne West

On a motion by Trustee Gerald Lopez, seconded by Trustee Dr. Yvonne Katz and by unanimous vote of the Board of Trustees, the following minute order was approved.

“The Alamo Colleges Board of Trustees accepts the FY 2024-2025 Fund Balance & Budget Amendments as presented.”

11.C. Discussion and Possible Action on the Purchase of Marketing and Advertising Services

Presenter: Kristi Wyatt

On a motion by Trustee Gerald Lopez, seconded by Trustee Dr. Yvonne Katz, and by unanimous vote of the Board of Trustees, the following minute order was approved.

“The Board of Trustees hereby awards a contract to Anderson Marketing Group, Arrow Media LLC, F. Guerra DeBerry LLC dba GDC Marketing & Ideation, Hearst, Garcia Baldwin dba MarketVision, MVW Communications LLC, Palladium Media LLC, SteelDigital Studios Inc dba Steel Advertising, Symbio Hush Creative Agency, TXC Texas Creative LLC dba Texas Creative, The Seedless Agency, TradeCraft, and talkStrategy providing for the purchase of Marketing and Advertising Services for an estimated annual amount of \$1,300,000.”

11.D. Discussion and Possible Action on Approval of the Internal Audit Charter

Presenter: Frank Cortez

On a motion by Trustee Gerald Lopez, seconded by Trustee Dr. Gene Sprague, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the Internal Audit Charter attached to this Minute Order to be effective as of January 28, 2025."

11.E. Discussion and Possible Action on Approval of the Audit Committee Charter

Presenter: Frank Cortez

On a motion by Trustee Gerlad Lopez, seconded by Trustee Dr. Yvonne Katz, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the Audit Committee Charter attached to this Minute Order to be effective as of January 28, 2025."

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

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

Presenter: Greg McClure

On a motion by Trustee Dr. Yvonne Katz, seconded by Trustee Leslie Sachanowicz, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby amends the GMP for Construction Manager at Risk contracts, subject to subsequent execution of agreements in form acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

- *GMP Amendment, awarded to Flintco, LLC, in the amount of \$230,367 for San Antonio College's Maintenance Tax Note funded Contract Package 6, amending the GMP from \$7,548,032 to \$7,778,399; comprehensive renovation for Chemistry/Geology and Central Plant buildings.*
- *GMP Amendment, awarded to Gilbane Building Company, in the amount of \$2,370,000 for San Antonio College's Maintenance Tax Note funded Contract Package 2, amending the GMP from \$16,247,916 to \$18,617,916; full facility renovation for Gonzales Hall and McCreless Hall."*

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

13.A. Discussion and Possible Action on Adoption of AlamoFORWARD 2025-2030 Strategic Priorities and Goals and Revision to Policy A.1.3 College District Vision, Mission, Values, and Goals Policy

Presenter: Michelle Lugalía-Hollon

On a motion by Trustee Dr. Clint Kingsbery, seconded by Trustee Gloria Ray, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby adopts the attached AlamoFORWARD 2025-2030 Strategic Priorities and Goals, and approves revised Policy A.1.3 – College District Vision, Mission, Values and Goals Policy, substantially in the form attached"

13.B. Discussion and Possible Action on Revision of Policy F.5.2 Student Contests and Competitions

Presenter: Dr. Daphene Carson and Debi Gaitan

On a motion by Trustee Dr. Clint Kingsbery, seconded by Trustee Joe Alderete, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board approves revised Policy F.5.2 Student Contests and Competitions, substantially in the form attached."

14. LEGISLATIVE COMMITTEE, Joe Alderete, Jr., Chair

14.A. Legislative Report

Priscilla Camacho, Chief Legislative, Industry and External Relations Officer, presented the Legislative Report. This included topics on the Texas Legislative Session Updates, Biennial Revenue Estimate 2026-2027, the ACD Federal Legislative Agenda, and Local Updates.

15. PERSONNEL

15.A. Discussion and Possible Action on Appointment of Full-Time Faculty

Presenter: Linda Boyer-Owens

On a motion by Trustee Dr. Yvonne Katz, seconded by Trustee Dr. Gene Sprague, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the appointment of Full Time Faculty submitted by the College Presidents for the 2024-2025 academic year. Further Board action will not be required for these persons to teach in the indicated disciplines."

Recommended	Department	College	Effective Date
1. Prado, Erica	Reading & Education	St. Philip's College	January 2025
2. Ellis, J Harold	Allied Construction Trades	St. Philip's College	January 2025
3. Bland, Clifford	Allied Construction Trades	St. Philip's College	January 2025
4. Gonzales, Michael	Allied Construction Trades	St. Philip's College	January 2025
5. Torres, Jesse	Allied Construction Trades	St. Philip's College	January 2025
6. Morales, Juan	Allied Construction Trades	St. Philip's College	January 2025
7. Gonzales, Joseph	Allied Construction Trades	St. Philip's College	January 2025
8. Smith, Randy	Information Technology	St. Philip's College	January 2025
9. Brogden, Leslie	Business Management	Palo Alto College	January 2025
10. Murphy, Francis	Business Management	Palo Alto College	January 2025
11. Rajamanickam, Subapriya	Biological Sciences	San Antonio College	January 2025
12. Plemper, Rebecca	Nursing Edu Associate Degree	San Antonio College	January 2025

15.B. Discussion and Possible Action on Appointment of Administrators

Presenter: Linda Boyer-Owens

On a motion by Trustee Dr. Yvonne Katz, seconded by Trustee Joe Alderete, and by unanimous vote of the Board of Trustees, the following minute order was approved.

"The Board of Trustees hereby approves the recommendation of employment for the following administrator positions:

Sara Lozano
Vice President for Academic Success
as recommended by the President of Northwest Vista College and the Chancellor
of the Alamo Colleges District

George Gittinger
Dean for Performance Excellence
as recommended by the President of Northwest Vista College and the Chancellor
of the Alamo Colleges District

George Johnson III
Vice President for College Services
as recommended by the President of St. Philip’s College and the Chancellor of
the Alamo Colleges District

16. CONSENT AGENDA

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

On a motion by Trustee Dr. Yvonne Katz, seconded by Trustee Leslie Sachanowicz, and by unanimous vote of the Board of Trustees, the following minute order was approved.

“The Consent Agenda for the Regular Board Meeting of the Alamo Community College District Board of Trustees held on January 28, 2025 is hereby approved.”

16.A.1) Approval of Board Meeting Minutes

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

“The minutes of the Meeting of the Board of Trustees – Meeting as a Committee of the Whole held on November 12, 2024 are hereby approved.”

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

“The minutes of the Special Board Meeting of the Board of trustees of the Alamo Community College District held on November 19, 2024 are hereby approved.”

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

The Internal Audit Department Monthly Activity Report was presented.

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

“The Board of Trustees hereby accepts this fit receipt report on the Monthly Financial Statement on private gifts made in September and October 2024.”

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

The Department of Public Safety Monthly Clery Act Activity Report was presented.

16.A.5) Fiscal Services Reports

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

“The Alamo Colleges District Board of Trustees hereby approves this report on non-grant contracts (Public) made to the Alamo Colleges District for the period of September 1, 2024, through December 31, 2024.”

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

“The Alamo Colleges District Board of Trustees hereby approves this report on grants and contract (public) and ratifies acceptance of the donations and grants made to the Alamo Colleges District.”

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

“The Alamo Colleges Board of Trustees hereby accepts the construction reports as presented.”

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

“The Alamo Colleges Board of Trustees hereby accepts the financial reports as presented.”

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

“The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented.”

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

“The Alamo Colleges District Board of Trustees hereby accepts the Investment Report as presented.”

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

“The Board of Trustees hereby approves the award of cooperative purchase job order contract providing for the purchase of facility demolition services for Alamo Colleges District subject to subsequent execution of agreements in form and terms acceptable to District Counsel, as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.

1. *Former Westside Education & Training Center Demolition Project*
 - *Approve \$1,297,110 contract award with contractor Vaughn Contracting Services plus additional 5% owner's contingency held outside the contract*
 - *Award through Omnia (Contract # R200107) Cooperative Purchase Agreement”*

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

“The Board of Trustees hereby awards contracts providing for the purchase of Construction Material Testing, Geotechnical Engineering, and Building Envelope Services to Terracon Consultants, Inc; Rabe Kistner, Inc; and Professional Service Industries, Inc. on an as-needed basis for an estimated amount of \$425,000.00 annually as requested by the Associate Vice Chancellor for Facilities Operations and Construction Management.”

17. EXECUTIVE SESSION

Entered Executive Session pursuant to

sections 551.071, 551.072 and 551.074 of the Texas Open Meetings Act at 8:34 p.m.

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

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

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

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

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

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

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

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

18. RECONVENE OPEN MEETING

Reconvened meeting at 8:47 p.m.

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

On a motion by Trustee Leslie Sachanowicz, seconded by Trustee Dr. Lorraine Pulido, and by unanimous vote of the Board of Trustees, the following was approved.

The Board of Trustees hereby approve that the Alamo Colleges District Board of Trustees authorizes Administration to execute, deliver and close a contract for the purchase of unimproved realty in Comal County, Texas, in form acceptable to District counsel to undertake due diligence, and to fund these activities, all substantially as presented in Executive Session.

19. SETTING OF NEXT MEETING DATE

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

20. ADJOURNMENT

There being no further business, Chair Dr. Clint Kingsbery adjourned the meeting at 8:48 p.m.

Andria Bernal

Andria J. Bernal
District Projects Coordinator



Date: February 19, 2025

To: Denise Wilson - Board Liaison

From: Frank Cortez – District Director of Internal Audit

Subject: Internal Audit Department Monthly Activity Report for February 2025 Board Meeting

This report provides information on internal audit activities, current projects’ statuses, and accomplishments related to the Alamo Colleges’ Strategic Objectives of Student Success, Principle-Centered Leadership, and Performance Excellence.

Goal III. Performance Excellence

Current Projects:

Project	Description	Percent Complete	Target Comply. Date
Planning Phase			
SB 17 Compliance	Began preliminary planning activities.	5%	5/30/2025
Fieldwork Phase			
Salesforce System Audit	Performing fieldwork.	40%	4/30/2025
Reporting Phase			
AlamoPROMISE Audit	Drafting report in progress.	85%	3/31/2025
HR Hiring Process Audit	Drafting report in progress.	90%	3/31/2025

Other Activities:

Activity	Description	Date
Hotline Case #858	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #926	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #937	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #944	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #957	An investigation by Internal Audit is in progress.	Ongoing
Hotline Case #958	An investigation by Internal Audit is in progress.	Ongoing
SAO Hotline Case #5724	An investigation by Internal Audit is in progress.	Ongoing
New Supervisor Presentation	The Director delivered a presentation at the new supervisor orientation training.	1/28/2025
Training	The Director and staff attended the IIA Annual ‘I Heart Audit’ Conference	2/13/2025

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

Presented to the **ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES** on February 25, 2025

MINUTE ORDER

"The Board of Trustees hereby accepts this gift receipt report on the Monthly Financial Statement on private gifts made in November 2024."

PURPOSE

Provide information on donations received by the Alamo Colleges District & the Alamo Colleges Foundation, Inc.

BACKGROUND

To provide students with scholarships thereby enabling them to complete their college education and to provide faculty and staff with financial program support to further student enrichment.

IMPLICATIONS

Financial: Total Gifts Received for the Months **\$537,766.71**

Cost: NA

Strategic Plan: Goal II – Supports student success

Employee Services: NA

ATTACHMENTS: Private Gifts, In-Kind Gifts and the Monthly Financial Statement on Project Activity to the Alamo Colleges (16 pages)

DocuSigned by:
Barton T. Simpson
7245B85737F1486... 1/22/2025
Barton T. Simpson Date
Executive Director, Institutional Advancement
Alamo Colleges District & Alamo Colleges Foundation, Inc.

Dr. Mike Flores, Chancellor



ALAMO
COLLEGES
DISTRICT



ALAMO
COLLEGES
DISTRICT

**OFFICE OF INSTITUTIONAL ADVANCEMENT
& ALAMO COLLEGES FOUNDATION
GIFTS REPORT
November 2024
February 25, 2025 BOARD REPORT**

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Anonymous		11/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Fernando Acevedo		11/01/2024	AlamoPROMISE Endowment Scholarship	
Stephanie A. Acuna		11/01/2024	AlamoPROMISE Endowment Scholarship	
Leticia M. Adams		11/01/2024	San Antonio College Endowment Fund	
Kristabel Agüero		11/01/2024	Jessica's Project	
Kristabel Agüero		11/01/2024	President's Unrestricted SPC	
Barbara G. Aguirre		11/08/2024	Fabulous GED Brunch Event	
AIA San Antonio		11/06/2024	AIA San Antonio Architecture Endowed Scholarship	
AIA San Antonio		11/06/2024	Architecture Education Program	
Alfred N. Alaniz		11/01/2024	Empowerment Center Program	
Alfred N. Alaniz		11/01/2024	General SAC Scholarship	
Alfred N. Alaniz		11/01/2024	SAC Student Support Fund	
Anonymous		11/01/2024	SAC Mexican American Studies (MAS) Program	
Diane Alertas-Jacobs		11/01/2024	SPC Alumni Association Scholarship	
Diane Alertas-Jacobs		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Diane Alertas-Jacobs		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Diane Alertas-Jacobs		11/01/2024	General SPC Scholarship	
Rosalinda Almanza-Martinez		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Rosalinda Almanza-Martinez		11/01/2024	Nighthawk Nest Program	
Rosalinda Almanza-Martinez		11/01/2024	NLC Veteran's Center	
Rosalinda Almanza-Martinez		11/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Alpha Pi Zeta Foundation		11/22/2024	Mable Booker Lowry FORMATIVE Endowed Scholarship	
Anonymous		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Anonymous		11/01/2024	Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship	
Anonymous		11/01/2024	NVC Faculty / Staff Scholarship	
Anonymous		11/01/2024	General NVC Scholarship	
Anonymous		11/01/2024	Vista Food Pantry	
Michael A. Alvarado		11/01/2024	AlamoPROMISE Endowment Scholarship	
Nicholas E. Alvarado		11/01/2024	Student Emergency Fund	
Gina A. Alvarez		11/01/2024	Empowerment Center Program	
Jennifer A. Alvarez		11/01/2024	General SPC Scholarship	
Jennifer A. Alvizo		11/01/2024	Vista Food Pantry	
Kirsten P. Anderson		11/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Wesley L. Anderson		11/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Wesley L. Anderson		11/01/2024	Vista Food Pantry	
Allen L. Anguiano		11/05/2024	NLC Annual Benefit Fund	
Anonymous		11/12/2024	NLC Annual Benefit Fund	
Anonymous		11/08/2024	NLC Annual Benefit Fund	
Anonymous		11/20/2024	NLC Annual Benefit Fund	
Anonymous		11/01/2024	ACCESS STAFF SENATE PROGRAM FUND	
Tyler A. Archer		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Tyler A. Archer		11/01/2024	PAC SHARE Program	
David Ardin		11/01/2024	General Foundation Scholarship Fund	
Barbara J. Arealos		11/07/2024	NLC Annual Benefit Fund	
Rachel V. Armendariz		11/01/2024	Student Emergency Fund	
Griselda F. Arocha		11/01/2024	General Foundation Scholarship Fund	
Andres C. Arredondo		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Andres C. Arredondo		11/01/2024	Community of Automotive Professionals	
Andres C. Arredondo		11/01/2024	General SPC Scholarship	
Nora E. Arredondo		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jean P. Arreguin		11/01/2024	Employee Benevolence Fund	
Salvador Arriaga		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Salvador Arriaga		11/01/2024	General SPC Scholarship	
Virginia Arvizu		11/14/2024	Fabulous GED Brunch Event	
Rodell G. Asher		11/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Karia P. Avila		11/01/2024	Student Emergency Fund	
Karia P. Avila		11/01/2024	PAC LeadHERS	
Christy Babu		11/01/2024	Vista Food Pantry	
Leah R. Badillo		11/01/2024	PAC LeadHERS	
Leah R. Badillo		11/01/2024	President's Unrestricted PAC	
Vanessa J. Bailey		11/01/2024	Annual Fund	
Pamela Bain		11/04/2024	Fabulous GED Brunch Event	
Cynthia A. Baker		11/01/2024	ECO-Centro Program	
Sarah B. Ball		11/01/2024	Vista Food Pantry	
Natalie Barajas		11/01/2024	AlamoPROMISE Endowment Scholarship	
Natalie Barajas		11/01/2024	Student Emergency Fund	
Jessica C. Barnes		11/01/2024	AlamoPROMISE Endowment Scholarship	
Jessica C. Barnes		11/01/2024	Student Emergency Fund	
Carolina P. Barrera		11/14/2024	Fabulous GED Brunch Event	
Roxanne Barrera		11/01/2024	Scobee Education Center Programs	
Rolando Barrientez		11/01/2024	First Responders Academy-Formative Endowment	
Shirley A. Bass-Wright		11/01/2024	Kevin Schantz Memorial Scholarship	
Shirley A. Bass-Wright		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Shirley A. Bass-Wright		11/01/2024	General SPC Scholarship	
Shirley A. Bass-Wright		11/01/2024	Jessica's Project	
Shirley A. Bass-Wright		11/01/2024	Woodard-Clarke-Durvan Scholarship	
Yvette P. Baxter		11/01/2024	Employee Benevolence Fund	
Anonymous		11/01/2024	OCI Solar Power Program	
Anonymous		11/01/2024	Professional Aviation Maintenance Scholarship	
Dafney D. Bell		11/01/2024	PAC LeadHERS	
Terry M. Bell		11/01/2024	General NVC Scholarship	
Terry M. Bell		11/01/2024	Vista Food Pantry	
Jodi M. Bellamy		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Angelica M. Belton		11/06/2024	Fabulous GED Brunch Event	
Greta Bennett		11/07/2024	Celestine M & Remethia D Winters Scholarship	Celestine Winters, Remethia Winters
Eleanor Bernal		11/06/2024	Fabulous GED Brunch Event	
Berriozabal Revocable Living Trust	Maria A. Berriozabal	11/27/2024	Fabulous GED Brunch Event	
Meredith N. Bess		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Eddie A. Bishop		11/01/2024	Debra A. Morgan Endowed Scholarship	
Eddie A. Bishop		11/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Eddie A. Bishop		11/01/2024	Vista Food Pantry	
Lisa V. Black		11/01/2024	Vista Food Pantry	
Michael S. Blackwell		11/01/2024	General NVC Scholarship	
Michael S. Blackwell		11/01/2024	Vista Food Pantry	
Nicholas G. Blakeney		11/01/2024	James B. Riley Formative Endowed Scholarship	
Nicholas G. Blakeney		11/01/2024	President's Unrestricted PAC	
Nicholas G. Blakeney		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Margarita Bock		11/04/2024	Fabulous GED Brunch Event	
Melaku A. Bogale		11/01/2024	Vista Food Pantry	
Dwayne G. Bohuslav		11/01/2024	SAC Student Support Fund	
Veronica Bonebrake		11/01/2024	Annual Fund	
Abreetta Bonner		11/01/2024	NVC Alumni Association Scholarship	
Abreetta Bonner		11/01/2024	NVC Business Council Scholarship	
Abreetta Bonner		11/01/2024	General NVC Scholarship	
Abreetta Bonner		11/01/2024	Vista Food Pantry	
Kristina M. Booth		11/01/2024	AlamoPROMISE Endowment Scholarship	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Tafesse G. Borena		11/01/2024	PAC SHARE Program	
Amy Bosley		11/01/2024	San Antonio peaceCENTER	
Amy Bosley		11/01/2024	Vista Food Pantry	
Vincent Bosquez		11/01/2024	PAC LeadHERS	
Vincent Bosquez		11/01/2024	President's Unrestricted PAC	
Vincent Bosquez		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Vincent Bosquez		11/01/2024	PAC SHARE Program	
Aracely R. Bowling		11/01/2024	PAC LeadHERS	
Aracely R. Bowling		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Aracely R. Bowling		11/01/2024	PAC SHARE Program	
Gary Bowling		11/01/2024	NVC Alumni Association Scholarship	
Gary Bowling		11/01/2024	General NVC Scholarship	
Gary Bowling		11/01/2024	Jane Moser Drum Encouragement Endowment Program	
Gary Bowling		11/01/2024	San Antonio peaceCENTER	
Gary Bowling		11/01/2024	Vista Food Pantry	
Cameron L. Bowren		11/02/2024	NLC Annual Benefit Fund	
Laura B. Boyer		11/01/2024	NLC President Cares Unrestricted Fund	
Linda L. Boyer-Owens		11/01/2024	AlamoPROMISE Endowment Scholarship	
Margaret Boykin		11/01/2024	AlamoPROMISE Endowment Scholarship	
Diana Bradford		11/01/2024	San Antonio peaceCENTER	
Diana Bradford		11/01/2024	Vista Food Pantry	
Kelli L. Bradshaw		11/01/2024	General NVC Scholarship	
Kelli L. Bradshaw		11/01/2024	Vista Food Pantry	
Linda R. Brandmiller		11/30/2024	Fabulous GED Brunch Event	
Ronnie L. Brannon		11/25/2024	Fabulous GED Brunch Event	
Edna I. Breuer		11/01/2024	AlamoPROMISE Endowment Scholarship	
Edna I. Breuer		11/01/2024	Annual Fund	
Edna I. Breuer		11/01/2024	Employee Benevolence Fund	
Edna I. Breuer		11/01/2024	General Foundation Scholarship Fund	
Edna I. Breuer		11/01/2024	Student Emergency Fund	
Phyllis Bright		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Richard G. Brindle		11/01/2024	Student Emergency Fund	
Alyssa R. Briscoe		11/01/2024	Student Emergency Fund	
Broaddus & Associates		11/08/2024	Celebracion Event PAC	
Cynthia M. Broadnax		11/01/2024	General SAC Scholarship	
Cynthia M. Broadnax		11/01/2024	SAC Student Support Fund	
Brooks Development Authority		11/08/2024	Celebracion Event PAC	
Denetria Brooks-James		11/01/2024	SAC Student Support Fund	
Christina M. Brown		11/01/2024	General NVC Scholarship	
Christina M. Brown		11/01/2024	San Antonio peaceCENTER	
Christina M. Brown		11/01/2024	Vista Food Pantry	
Holly D. Brown		11/01/2024	PAC LeadHERS	
Alejandra Bueno		11/01/2024	International Programs Support Fund	
Mia M. Buentello		11/01/2024	AlamoPROMISE Endowment Scholarship	
Matthew J. Burch		11/01/2024	Vista Food Pantry	
Michelle D. Burnett		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Ferne O. Burney		11/21/2024	Empower ME Program Scholarship	
Amy H. Burton		11/01/2024	Vista Food Pantry	
Gerald F. Busald		11/01/2024	General SAC Scholarship	
Joshua A. Bustillo		11/01/2024	PAC LeadHERS	
Joshua A. Bustillo		11/01/2024	PAC SHARE Program	
Valerie P. Butter		11/01/2024	AlamoPROMISE Endowment Scholarship	
Valerie P. Butter		11/01/2024	PAC LeadHERS	
Valerie P. Butter		11/01/2024	PAC SHARE Program	
Camilyah L. Buxton		11/01/2024	SPC Alumni Association Scholarship	
Camilyah L. Buxton		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Camilyah L. Buxton		11/01/2024	Clarence Norris Endowed Scholarship	
Camilyah L. Buxton		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Camilyah L. Buxton		11/01/2024	General SPC Scholarship	
Preciliana Cabral		11/30/2024	Fabulous GED Brunch Event	
Keyhla I. Calderon Lugo		11/01/2024	James B. Riley Formative Endowed Scholarship	
Keyhla I. Calderon Lugo		11/01/2024	PAC LeadHERS	
Keyhla I. Calderon Lugo		11/01/2024	President's Unrestricted PAC	
Keyhla I. Calderon Lugo		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Keyhla I. Calderon Lugo		11/01/2024	PAC SHARE Program	
Judit V. Camargo		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Judit V. Camargo		11/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Judit V. Camargo		11/01/2024	San Antonio peaceCENTER	
Judit V. Camargo		11/01/2024	Vista Food Pantry	
Beatrice E. Canales		11/01/2024	Dr. Alice Johnson Children's Library	
Beatrice E. Canales		11/01/2024	Norma's Nook Playground Endowed Program Fund	
Beatrice E. Canales		11/01/2024	President's Unrestricted SAC	
Gloria F. Canestaro		11/01/2024	SAC Mexican American Studies (MAS) Program	
Laura L. Cano		11/12/2024	Fabulous GED Brunch Event	
Gaston Cantu		11/01/2024	AlamoPROMISE Endowment Scholarship	
Gaston Cantu		11/01/2024	Annual Fund	
Gaston Cantu		11/01/2024	Student Emergency Fund	
Gaston Cantu		11/01/2024	PAC - Educate South	
Gaston Cantu		11/01/2024	President's Unrestricted PAC	
Anonymous		11/01/2024	General Foundation Scholarship Fund	
Maryjane J. Cardenas		11/01/2024	AlamoPROMISE Endowment Scholarship	
Maryjane J. Cardenas		11/01/2024	Employee Benevolence Fund	
Maryjane J. Cardenas		11/01/2024	General Foundation Scholarship Fund	
Maryjane J. Cardenas		11/01/2024	Student Emergency Fund	
Margaret S. Carnegie-Diaz		11/01/2024	Nighthawk Nest Program	
Selso M. Casares		11/01/2024	PAC SHARE Program	
Phillip Casarez		11/01/2024	SAC Honors Academy	
Phillip Casarez		11/01/2024	SAC Honors Academy Scholarship	
Ursella A. Castaneda		11/01/2024	Nighthawk Nest Program	
Julia Castellano-Hoyt		11/14/2024	Fabulous GED Brunch Event	
Bertha C. Castellanos		11/01/2024	Empowerment Center Program	
Caroline K. Castellanos		11/01/2024	Vista Food Pantry	
Enrique C. Castillo		11/01/2024	President's Unrestricted SAC	
Anonymous		11/01/2024	DREAMers Scholarship	
Anonymous		11/01/2024	International Programs Support Fund	
Anonymous		11/01/2024	San Antonio peaceCENTER	
Graciela Castillo		11/01/2024	General NVC Scholarship	
Graciela Castillo		11/01/2024	Vista Food Pantry	
Jeanette J. Castillo		11/01/2024	AlamoPROMISE Endowment Scholarship	
Angela M. Cavazos		11/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Angela M. Cavazos		11/01/2024	Vista Food Pantry	
Isabel S. Cavazos		11/01/2024	PAC SHARE Program	
Zak D. Cernoch		11/01/2024	Debra A. Morgan Endowed Scholarship	
Zak D. Cernoch		11/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Brad S. Chandler		11/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Emma S. Chapa		11/11/2024	Fabulous GED Brunch Event	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Anonymous		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Anonymous		11/01/2024	Ruth Jones McClendon	
David Chavera		11/01/2024	SAC Honors Academy	
David Chavera		11/01/2024	SAC Student Support Fund	
Maria A. Chavez		11/01/2024	Empowerment Center Program	
Omar J. Chavira		11/01/2024	Vista Food Pantry	
David D. Christian		11/13/2024	AlamoPROMISE Endowment Scholarship	
Philip Cirilo		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Thomas S. Cleary		11/01/2024	AlamoPROMISE Endowment Scholarship	
Thomas S. Cleary		11/01/2024	Annual Fund	
Cleary Zimmermann Engineers		11/11/2024	Design & Construction Scholarship	
Anonymous		11/02/2024	KSYM Program	
Ann M. Coldwater		11/01/2024	SAC Student Support Fund	
David R. Collazo		11/01/2024	AlamoPROMISE Endowment Scholarship	
David R. Collazo		11/01/2024	Annual Fund	
David R. Collazo		11/01/2024	Employee Benevolence Fund	
David R. Collazo		11/01/2024	General Foundation Scholarship Fund	
David R. Collazo		11/01/2024	Student Emergency Fund	
Grace L. Collett		11/01/2024	Annual Fund	
Keith G. Collins		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Keith G. Collins		11/01/2024	General NLC Scholarship	
Jacob P. Colunga		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Jennifer D. Comedy-Holmes		11/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Jennifer D. Comedy-Holmes		11/01/2024	General NVC Scholarship	
Jennifer D. Comedy-Holmes		11/01/2024	San Antonio peaceCENTER	
Community First Health Plans		11/14/2024	Fabulous GED Brunch Event	
Esther M. Conejo		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Esther M. Conejo		11/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Kevin J. Conlon		11/01/2024	SAC Student Support Fund	
Anonymous		11/01/2024	Empowerment Center Program	
Anonymous		11/01/2024	General SAC Scholarship	
Anonymous		11/01/2024	SAC Student Support Fund	
Leticia R. Contreras		11/01/2024	PAC SHARE Program	
Anonymous		11/01/2024	Student Emergency Fund	
Anonymous		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Joseph Coppola		11/01/2024	PAC SHARE Program	
Maria H. Coronel		11/01/2024	AlamoPROMISE Endowment Scholarship	
Maria H. Coronel		11/01/2024	Annual Fund	
Maria H. Coronel		11/01/2024	Employee Benevolence Fund	
Maria H. Coronel		11/01/2024	General Foundation Scholarship Fund	
Maria H. Coronel		11/01/2024	Student Emergency Fund	
Christina M. Cortez		11/01/2024	Dr. Mordecai & Mrs. Dahpne Brownlee Scholarship	
Federico A. Cortez		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Federico A. Cortez		11/01/2024	PAC SHARE Program	
Francisco Cortez		11/01/2024	Annual Fund	
Rebecca Cortez		11/01/2024	Student Emergency Fund	
Trina D. Cowan		11/01/2024	Psychology Department Scholarship	
Linda Crane		11/07/2024	NLC Annual Benefit Fund	
Linda Crane		11/07/2024	NLC Annual Benefit Fund	
Lloyd G. Crenwelge		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Sharon A. Crockett-Ray		11/01/2024	Ralph and Blanche Crockett Memorial Scholarship	
Yolanda R. Crooms		11/01/2024	Employee Benevolence Fund	
Tomeka Cross		11/01/2024	STEM SPC Scholarship	
Tomeka Cross		11/01/2024	Student Engagement Scholarship SPC	
Tonya R. Crowley		11/01/2024	General SAC Scholarship	
Larry M. Crutsinger		11/01/2024	Eastside Education and Training Center Program Support	
Clarissa J. Cruz		11/01/2024	Dr. Mordecai & Mrs. Dahpne Brownlee Scholarship	
Jessica S. Cruz		11/01/2024	General SPC Scholarship	
Jessica S. Cruz		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Jessica S. Cruz		11/01/2024	SPC GED Program Fund	
Scott D'Amico		11/01/2024	General Foundation Scholarship Fund	
Marika A. Dabney		11/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth A. Dalrymple		11/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth A. Dalrymple		11/01/2024	Annual Fund	
Ruth A. Dalrymple		11/01/2024	General Foundation Scholarship Fund	
Ruth A. Dalrymple		11/01/2024	Student Emergency Fund	
Patrick F. Daniels		11/01/2024	SPC Alumni Association Scholarship	
Patrick F. Daniels		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Cheryl E. Davis		11/03/2024	William C. Davis Endowed Scholarship	
Harold Davis		11/12/2024	KSYM Program	
Max Davis		11/01/2024	Annual Fund	
Sylvia M. Davis		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Sylvia M. Davis		11/01/2024	General NLC Scholarship	
Sylvia M. Davis		11/01/2024	Nighthawk Nest Program	
Randall N. Dawson		11/01/2024	SPC Alumni Association Scholarship	
Randall N. Dawson		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Randall N. Dawson		11/01/2024	Clarence Norris Endowed Scholarship	
Randall N. Dawson		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Randall N. Dawson		11/01/2024	General SPC Scholarship	
Adrianna A. De Hoyos		11/01/2024	Employee Benevolence Fund	
Adrianna A. De Hoyos		11/01/2024	Student Emergency Fund	
Teresa De La Cruz		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Pamela S. De La Garza		11/01/2024	General Foundation Scholarship Fund	
Pamela S. De La Garza		11/01/2024	General NVC Scholarship	
Pamela S. De La Garza		11/01/2024	San Antonio peaceCENTER	
Pamela S. De La Garza		11/01/2024	Vista Food Pantry	
Richard De La Garza		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		11/01/2024	PAC SHARE Program	
Rosalind K. De Trevino		11/01/2024	President's Unrestricted SAC	
Luanne T. Decker		11/01/2024	Nighthawk Nest Program	
Yolanda I. Del Villar		11/01/2024	General SAC Scholarship	
Nancy G. Delacerda		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Nancy G. Delacerda		11/01/2024	Dr. Homer Guevara, Jr./ CPS Energy Endowment Fund	
Nancy G. Delacerda		11/01/2024	General NVC Scholarship	
Nancy G. Delacerda		11/01/2024	NVC Arts	
Nancy G. Delacerda		11/01/2024	Vista Food Pantry	
Evelyn Delgado		11/19/2024	Fabulous GED Brunch Event	
Evelyn Delgado		11/19/2024	Fabulous GED Brunch Event	
Vanessa A. DeMont		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Vanessa A. DeMont		11/01/2024	Nighthawk Nest Program	
Jillian L. Denman		11/01/2024	SAC Student Support Fund	
Edward Diaz		11/01/2024	Dr. Alice Johnson Children's Library	
Mariana A. Diaz		11/01/2024	PAC LeadHERS	
Mariana A. Diaz		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Mariana A. Diaz		11/01/2024	PAC SHARE Program	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Brianna Dimas		11/07/2024	Fabulous GED Brunch Event	
Brianna Dimas		11/06/2024	Fabulous GED Brunch Event	
Jaclyn G. Dinscore		11/01/2024	President's Unrestricted PAC	
LeAnn Dinsdale		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
LeAnn Dinsdale		11/01/2024	General SPC Scholarship	
LeAnn Dinsdale		11/01/2024	PNC Small Business & Entrepreneurship Program	
Adriana Dominguez		11/01/2024	PAC SHARE Program	
Fannie M. Dominguez		11/01/2024	Dr. Said Fariabi Memorial Endowed Scholarship	
Jessica Dominguez		11/01/2024	President's Unrestricted PAC	
Jessica Dominguez		11/01/2024	PAC SHARE Program	
Tangila C. Dove		11/01/2024	E. F. "Smiley" & Sandra Williams Endowed Scholarship	
Tangila C. Dove		11/01/2024	Nighthawk Nest Program	
Tangila C. Dove		11/01/2024	NLC President Cares Unrestricted Fund	
Daniel T. Dow		11/01/2024	PAC SHARE Program	
Lucas W. Dowden		11/01/2024	Nighthawk Nest Program	
Lucas W. Dowden		11/01/2024	Vista Food Pantry	
Lucas W. Dowden		11/01/2024	PAC SHARE Program	
Lucas W. Dowden		11/01/2024	SAC Student Support Fund	
Lucas W. Dowden		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Cheryl A. Drake		11/01/2024	General Foundation Scholarship Fund	
Annette Duenes		11/01/2024	General SPC Scholarship	
Leticia E. Duncan Brosnan		11/01/2024	Student Emergency Fund	
Paul S. Dunn		11/01/2024	Annual Fund	
Jason V. Easterling		11/01/2024	General Foundation Scholarship Fund	
Jessica L. Edmiston		11/01/2024	General SPC Scholarship	
Anna M. Edwards		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Dawn L. Elmore		11/01/2024	James C. Elmore II Memorial Art Scholarship	James C. Elmore
James C. Elmore		11/14/2024	James C. Elmore II Memorial Art Scholarship	James C. Elmore
Anonymous		11/01/2024	Strategies for Success - Grant in Aid Scholarship	
Clara T. Ernst		11/07/2024	Fabulous GED Brunch Event	
Susan L. Escobar		11/01/2024	NVC Digital Media Student Program Support	
Dimona R. Esparza		11/01/2024	Student Emergency Fund	
Francisco Esparza		11/01/2024	Annual Fund	
Raquel M. Espinosa		11/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Leonila Espinoza		11/01/2024	PAC LeadHERS	
Susan A. Espinoza-Vargas		11/01/2024	Dr. Elizabeth Garza Memorial Endowed Scholarship	
Stephanie R. Estrada		11/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		11/01/2024	Faculty Endowment Scholarship	
Anonymous		11/01/2024	Nighthawk Nest Program	
Samuel H. Evans		11/01/2024	PAC SHARE Program	
Teresa B. Evernham		11/01/2024	AlamoPROMISE Endowment Scholarship	
Shawna J. Fahrenthold		11/01/2024	Economic & Workforce Development Program Fund	
Yves Fanfelle		11/01/2024	President's Unrestricted PAC	
William J. Fanning		11/01/2024	Terracon STEM Scholars Endowed Scholarship	
Richard H. Farias		11/01/2024	Annual Fund	
Marie P. Feldmeier		11/01/2024	General SPC Scholarship	
Anonymous		11/01/2024	Annual Fund	
Anna Lisa Fernandez		11/01/2024	PAC LeadHERS	
Anna Lisa Fernandez		11/01/2024	PAC SHARE Program	
Donald S. Fernandez		11/01/2024	VOTC Veterans Outreach & Transition Center Program	
Robert Fernandez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Robert Fernandez		11/01/2024	Employee Benevolence Fund	
Robert Fernandez		11/01/2024	General Foundation Scholarship Fund	
Thaddeus Fernandez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Fidelity Giving Marketplace	William W. Halliday	11/12/2024	AlamoPROMISE Endowment Scholarship	
Fidelity Investment	Catharine A. Carroll	11/13/2024	General SPC Scholarship	
Fidelity Investment	Maria T. Barrera	11/18/2024	Annual Fund	
Fidelity Investment	Martin Padron	11/18/2024	Fabulous GED Brunch Event	
Virginia B. Finster		11/01/2024	SAC Student Support Fund	
Sally A. First		11/25/2024	Vista Food Pantry	
Flintco, LLC		11/15/2024	Golf Tournament SPC	
Daniel B. Flores		11/01/2024	SAC Student Support Fund	
Georgia L. Flores		11/01/2024	Nighthawk Nest Program	
Georgia L. Flores		11/01/2024	NLC President Cares Unrestricted Fund	
Anonymous		11/22/2024	NLC Annual Benefit Fund	
Georgia L. Flores		11/06/2024	NLC Annual Benefit Fund	
Jennifer L. Flores		11/01/2024	James B. Riley Formative Endowed Scholarship	
Jennifer L. Flores		11/01/2024	PAC LeadHERS	
Jennifer L. Flores		11/01/2024	President's Unrestricted PAC	
Jennifer L. Flores		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jennifer L. Flores		11/01/2024	PAC SHARE Program	
Jorge R. Flores		11/01/2024	General SPC Scholarship	
Melissa A. Flores		11/01/2024	Student Emergency Fund	
Rose M. Flores		11/01/2024	Horticulture Scholarship	
Ruben M. Flores		11/01/2024	Chancellor's Circle of Excellence Fund	
Ruben M. Flores		11/01/2024	GED Empowerment to College Endowed Scholarship	
Rosalinda F. Flores Castillo		11/01/2024	Student Emergency Fund	
Maria S. Flores-Chase		11/01/2024	DREAMers Scholarship	
Maria S. Flores-Chase		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Maria S. Flores-Chase		11/01/2024	Faculty Endowment Scholarship	
Maria S. Flores-Chase		11/01/2024	General NLC Scholarship	
Maria S. Flores-Chase		11/01/2024	Nighthawk Nest Program	
Maria S. Flores-Chase		11/01/2024	NLC President Cares Unrestricted Fund	
Melissa Flores-Valencia		11/01/2024	DREAMers Scholarship	
Melissa Flores-Valencia		11/01/2024	Empowerment Center Program	
Celeste Flynn		11/18/2024	Fabulous GED Brunch Event	
Jane E. Focht-Hansen		11/01/2024	SAC Creative Writing Scholarship TR-NR	
Linda Fogg		11/01/2024	PAC SHARE Program	
Ford Powell & Carson		11/05/2024	NLC Annual Benefit Fund	
Ford Powell & Carson		11/05/2024	NLC Annual Benefit Fund	
Martin B. Fortner		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Martin B. Fortner		11/01/2024	General NLC Scholarship	
Martin B. Fortner		11/01/2024	NLC President Cares Unrestricted Fund	
Frank's Paving Company Inc		11/14/2024	NLC Annual Benefit Fund	
Karl R. Frey		11/01/2024	Faculty Endowment Scholarship	
Karl R. Frey		11/01/2024	General NLC Scholarship	
Karl R. Frey		11/01/2024	NLC President Cares Unrestricted Fund	
Paul A. Frisch		11/01/2024	General Foundation Scholarship Fund	
Russell J. Frohardt		11/01/2024	NVC Alumni Association Scholarship	
Russell J. Frohardt		11/01/2024	General NVC Scholarship	
Russell J. Frohardt		11/01/2024	Jane Moser Drum Encouragement Endowment Program	
Russell J. Frohardt		11/01/2024	San Antonio peaceCENTER	
Russell J. Frohardt		11/01/2024	Vista Food Pantry	
Frost Bank	Raquel Cardenas	11/21/2024	Fabulous GED Brunch Event	
Frost Bank	Raquel Cardenas	11/21/2024	Annual Fund	
Andrea Fuentes		11/01/2024	PAC Journalism/Mass Communications Program	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Evelene R. Fuentes		11/01/2024	PAC SHARE Program	
Derek Fuller		11/01/2024	Black Student Alliance Scholarship	
Stephen A. Fuselier		11/06/2024	Scobee Education Center Programs	
Verne Futagawa		11/01/2024	Annual Fund	
Verne Futagawa		11/01/2024	Student Emergency Fund	
Deborah L. Galtan		11/01/2024	Betty Cunningham FORMATIVE Endowed Scholarship	
Deborah L. Galtan		11/01/2024	Jane Moser Drum Encouragement Endowment Program	
Deborah L. Galtan		11/01/2024	San Antonio peaceCENTER	
Deborah L. Galtan		11/01/2024	Vista Food Pantry	
Chloe Gallegos		11/01/2024	Annual Fund	
Cristela C. Garcia		11/01/2024	Nighthawk Nest Program	
Cristela C. Garcia		11/01/2024	NLC President Cares Unrestricted Fund	
Jason L. Garcia		11/01/2024	Eastside Education and Training Center Program Support	
Jason L. Garcia		11/01/2024	Economic & Workforce Development Program Fund	
Joshua R. Garcia		11/01/2024	PAC SHARE Program	
Mauricio Garcia		11/01/2024	PAC LeadHERS	
Mauricio Garcia		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Mauricio Garcia		11/01/2024	PAC SHARE Program	
Migdalia Garcia		11/01/2024	San Antonio peaceCENTER	
Migdalia Garcia		11/01/2024	Vista Food Pantry	
Ofelia B. Garcia		11/01/2024	International Education Scholarship	
Vera Garcia		11/18/2024	Fabulous GED Brunch Event	
Anonymous		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Anonymous		11/01/2024	Dr. Veronica R. Garcia Presidential Endowed Scholarship	
Bridgette A. Garza		11/01/2024	Janet H. Rangel Memorial Scholarship	
Diann Garza		11/01/2024	St. Philip's College Nursing Education Department Faculty Memoriam Scholarship	
Elena S. Garza		11/01/2024	Deason Animal Hospital Scholarship	
Linda T. Garza		11/01/2024	General Foundation Scholarship Fund	
Anonymous		11/01/2024	President's Unrestricted PAC	
Vanessa A. Garza		11/01/2024	Employee Benevolence Fund	
Vanessa A. Garza		11/01/2024	General Foundation Scholarship Fund	
Vanessa A. Garza		11/01/2024	Student Emergency Fund	
Amy S. Gates		11/01/2024	AlamoPROMISE Endowment Scholarship	
Amy S. Gates		11/01/2024	Student Emergency Fund	
Amy S. Gates		11/01/2024	General SAC Scholarship	
Amy S. Gates		11/01/2024	SAC Student Support Fund	
Pamela D. Gauna		11/01/2024	NLC College Mentoring Program	
Pamela D. Gauna		11/01/2024	General NLC Scholarship	
Pamela D. Gauna		11/01/2024	Nighthawk Nest Program	
Edward D. Gayden		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Edward D. Gayden		11/01/2024	General SPC Scholarship	
GeeAnna's Vintage Jewelry Art		11/18/2024	Fabulous GED Brunch Event	
Maja B. Gerdin		11/01/2024	Debra A. Morgan Endowed Scholarship	
Leslie B. Germer		11/01/2024	Nighthawk Nest Program	
Andrew T. Gignac		11/01/2024	Seats of Support Program Support Fund	
Dennis J. Gittinger		11/01/2024	Debra A. Morgan Endowed Scholarship	
Jose Gloria		11/01/2024	Janet H. Rangel Memorial Scholarship	
Deretha R. Goforth		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Cressida Goloby		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Mary K. Gomez		11/01/2024	General Foundation Scholarship Fund	
Yaliet G. Gomez		11/01/2024	PAC LeadHERS	
Yaliet G. Gomez		11/01/2024	PAC SHARE Program	
Brenda Gonzales		11/01/2024	Student Emergency Fund	
Jonathon R. Gonzales		11/01/2024	Vista Food Pantry	
Pablo F. Gonzales		11/01/2024	James B. Riley Formative Endowed Scholarship	
Pablo F. Gonzales		11/01/2024	PAC LeadHERS	
Pablo F. Gonzales		11/01/2024	President's Unrestricted PAC	
Pablo F. Gonzales		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Pablo F. Gonzales		11/01/2024	PAC SHARE Program	
Anonymous		11/01/2024	Debra A. Morgan Endowed Scholarship	
Anonymous		11/01/2024	Dennis Gittinger Endowed Scholarship for Mathematics	
Anonymous		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Anonymous		11/01/2024	Lynne Dean Endowed Scholarship	
Anonymous		11/01/2024	Vista Food Pantry	
Teresa C. Gonzales		11/01/2024	PAC SHARE Program	
Valerie Gonzales		11/01/2024	PAC LeadHERS	
Valerie Gonzales		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Valerie Gonzales		11/01/2024	PAC SHARE Program	
Erron Y. Gonzalez		11/01/2024	Bits 'n Bytes PAC	
Erron Y. Gonzalez		11/01/2024	PAC Matching Fund	
Erron Y. Gonzalez		11/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Evelyn Gonzalez		11/01/2024	PAC LeadHERS	
Evelyn Gonzalez		11/01/2024	PAC SHARE Program	
Evelyn Gonzalez		11/15/2024	Fabulous GED Brunch Event	
Jerardo Gonzalez		11/01/2024	Student Emergency Fund	
Sheyla Gonzalez		11/01/2024	Nighthawk Nest Program	
Amanda M. Gorrell		11/01/2024	General NVC Scholarship	
Amanda M. Gorrell		11/01/2024	Vista Food Pantry	
Karen D. Gottfried		11/01/2024	Student Emergency Fund	
Graciela's Creations		11/11/2024	Fabulous GED Brunch Event	
Great Clips San Antonio Co-Op		11/01/2024	Celebracion Event PAC	
Greater Texas Foundation		11/22/2024	NLC President Cares Unrestricted Fund	
Tywain Griffen		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Michael Grillo		11/01/2024	Clarence Norris Endowed Scholarship	
Michael Grillo		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Barbara R. Guerra		11/01/2024	Psychology Department Scholarship	
Geraldo R. Guerra		11/01/2024	Men Empowerment Network (MEN) Scholarship	
Gloria M. Guerra		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gloria M. Guerra		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Yalitza P. Guerra		11/01/2024	San Antonio peaceCENTER	
Russell Guerrero		11/01/2024	Empowerment Center Program	
Brenda M. Guerrero Juarez		11/01/2024	Student Emergency Fund	
Corinne R. Gutierrez		11/05/2024	Fabulous GED Brunch Event	
Ernesto Guzman		11/01/2024	General NVC Scholarship	
Ernesto Guzman		11/01/2024	Jane Moser Drum Encouragement Endowment Program	
Ernesto Guzman		11/01/2024	San Antonio peaceCENTER	
Ernesto Guzman		11/01/2024	Vista Food Pantry	
Monica M. Guzman		11/01/2024	General SPC Scholarship	
Monica M. Guzman		11/01/2024	Jessica's Project	
Marsha P. Hall		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Marsha P. Hall		11/01/2024	President's Unrestricted SPC	
Marsha P. Hall		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
W. W. Hall		11/13/2024	AlamoPROMISE Endowment Scholarship	
Sabrina I. Hammel		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Sabrina I. Hammel		11/01/2024	Faculty Endowment Scholarship	
Sabrina I. Hammel		11/01/2024	General NLC Scholarship	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Sabrina I. Hammel		11/01/2024	Nighthawk Nest Program	
Sabrina I. Hammel		11/01/2024	NLC President Cares Unrestricted Fund	
Lacy Hampton		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Lacy Hampton		11/01/2024	Clarence Norris Endowed Scholarship	
Lacy Hampton		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Blair L. Hannon		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Mandy C. Hanz		11/01/2024	Student Emergency Fund	
Caroline V. Haring		11/01/2024	PAC SHARE Program	
Kenneth E. Harris		11/01/2024	PAC SHARE Program	
Anonymous		11/01/2024	James B. Riley Formative Endowed Scholarship	
Anonymous		11/01/2024	PAC LeadHERS	
Anonymous		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		11/01/2024	PAC SHARE Program	
Christopher R. Harrison		11/01/2024	Vista Food Pantry	
Aileen M. Hartfield		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Aileen M. Hartfield		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Aileen M. Hartfield		11/01/2024	General SPC Scholarship	
Teri A. Haye		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gertrude M. Heard		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Gertrude M. Heard		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Alejandro Hernandez		11/01/2024	Employee Benevolence Fund	
Alicia Hernandez		11/06/2024	NLC Annual Benefit Fund	
Claudia E. Hernandez		11/01/2024	Employee Benevolence Fund	
Gloria P. Hernandez		11/01/2024	Allan J. Lavelle & Toni Villarreal Music Scholarship	
Hector M. Hernandez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Hector M. Hernandez		11/01/2024	Annual Fund	
Hector M. Hernandez		11/01/2024	Employee Benevolence Fund	
Hector M. Hernandez		11/01/2024	General Foundation Scholarship Fund	
Hector M. Hernandez		11/01/2024	Student Emergency Fund	
Marilyn Hernandez		11/01/2024	PAC Alumni & Friends	
Marilyn Hernandez		11/01/2024	PAC LeadHERS	
Marilyn Hernandez		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Olivia Hernandez		11/01/2024	General SPC Scholarship	
Anonymous		11/28/2024	Annual Fund	
Cynthia D. Hernandez-Guerra		11/01/2024	Men Empowerment Network (MEN) Scholarship	
Delicia M. Herrera		11/01/2024	Eastside Education and Training Center Program Support	
Pamela L. Herrington-Moriarty		11/01/2024	Employee Benevolence Fund	
Pamela L. Herrington-Moriarty		11/01/2024	Student Emergency Fund	
Diane C. Hester		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Phillip L. Hicks		11/01/2024	General NLC Scholarship	
Phillip L. Hicks		11/01/2024	Nighthawk Nest Program	
Hilary R. Hilario		11/01/2024	PAC LeadHERS	
Carolyn J. Hilton		11/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Robert R. Hines		11/01/2024	PAC SHARE Program	
Anonymous		11/01/2024	Student Emergency Fund	
Jennifer R. Huebenthal		11/01/2024	PAC SHARE Program	
Jennifer R. Huebenthal		11/01/2024	Upward Bound Bridge Scholarship	
Humanities Texas		11/25/2024	Interim Program	
Jessica Humann		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Jessica Humann		11/01/2024	PAC SHARE Program	
Jessica Humann		11/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Anonymous		11/01/2024	The Reno-Raymond FORMATIVE Endowed Scholarship for the Visual and Performing Arts	
Anonymous		11/01/2024	General SPC Scholarship	
Anonymous		11/01/2024	David E. Mrizek Endowed Scholarship Fund	
Anonymous		11/01/2024	Ron Lucke Speech & Drama Scholarship	
Melissa Huron Mejia		11/01/2024	PAC LeadHERS	
Melissa Huron Mejia		11/01/2024	PAC SHARE Program	
Leticia C. Inocencio		11/01/2024	PAC LeadHERS	
Leticia C. Inocencio		11/01/2024	PAC SHARE Program	
Anonymous		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Adrian Jackson		11/01/2024	Interim Scholarship	
Aaron Jarvis		11/12/2024	KSYM Program	
Rachara A. Jefferson		11/01/2024	PAC LeadHERS	
Rachara A. Jefferson		11/01/2024	President's Unrestricted PAC	
Rachara A. Jefferson		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Rachara A. Jefferson		11/01/2024	PAC SHARE Program	
Jenna Nicole LLC		11/13/2024	Fabulous GED Brunch Event	
Jewels Etcetera		11/18/2024	Fabulous GED Brunch Event	
Gloria S. John		11/01/2024	Pay It Forward Scholarship	
Darlene T. Johnson		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Darlene T. Johnson		11/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Darlene T. Johnson		11/01/2024	STEM SPC Scholarship	
David E. Johnson		11/22/2024	Annual Fund	
George H. Johnson		11/01/2024	President's Unrestricted SPC	
Robert B. Jones		11/01/2024	General Foundation Scholarship Fund	
Sarah S. Jones		11/01/2024	SAC Honors Academy	
Sarah S. Jones		11/01/2024	SAC Mexican American Studies (MAS) Program	
Sarah S. Jones		11/01/2024	President's Unrestricted SAC	
Sarah S. Jones		11/01/2024	SAC Student Support Fund	
Timothy A. Jones		11/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Allison Joubert		11/01/2024	President's Unrestricted SPC	
Christine M. Kalcso-Aten		11/01/2024	OCI Solar Power Program	
Christine M. Kalcso-Aten		11/01/2024	PNC Small Business & Entrepreneurship Program	
Kate Marmion Charitable Foundation		11/06/2024	AlamoPROMISE Scholarship	
Anonymous		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Diana C. Kersey		11/01/2024	Vista Food Pantry	
Diana C. Kersey		11/01/2024	NVC Fine and Performing Arts Student Support Program Fund	
Julie Kirkland-Poirier		11/01/2024	NLC President Cares Unrestricted Fund	
Julie Kirkland-Poirier		11/06/2024	NLC Annual Benefit Fund	
Jeffrey W. Koch		11/01/2024	Ag Capital Campaign Fund Request	
Deborah Koeck		11/01/2024	President's Unrestricted PAC	
Conrad D. Krueger		11/01/2024	General SAC Scholarship	
Sheryl A. Ksenich		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Sheryl A. Ksenich		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Sheryl A. Ksenich		11/01/2024	General SPC Scholarship	
Anna M. Kuwamura		11/01/2024	Student Emergency Fund	
Caroline Kuyumcuoglu		11/01/2024	General NVC Scholarship	
Caroline Kuyumcuoglu		11/01/2024	San Antonio peaceCENTER	
Caroline Kuyumcuoglu		11/01/2024	Vista Food Pantry	
Patricia A. Lamson		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
George R. Laughead		11/01/2024	Annual Fund	
Wesley B. Lay		11/01/2024	Black Student Alliance Scholarship	
Wesley B. Lay		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Marquette Leach		11/01/2024	Vista Food Pantry	
Paul B. Lede		11/01/2024	President's Unrestricted SPC	
Isaiah Ledesma		11/01/2024	General SPC Scholarship	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Linda D. Lee		11/01/2024	Joe & Josie Garcia Scholarship	
Minkyung Lee		11/01/2024	NVC Fans General Support	
Patrick R. Lee		11/01/2024	PAC SHARE Program	
Judah M. Leggett		11/01/2024	Faculty Endowment Scholarship	
Judah M. Leggett		11/01/2024	Nighthawk Nest Program	
Neil E. Lewis		11/01/2024	San Antonio peaceCENTER	
Christina M. Licea		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Christina M. Licea		11/01/2024	PAC SHARE Program	
Living In God's Love Ministry		11/01/2024	Living In God's Love Ministry Scholarship	
Lookabaugh Family Foundation		11/25/2024	Guy and Olive Lookabaugh Scholarship	
Gina M. Lopez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Hermelind Lopez		11/01/2024	SAC Student Support Fund	
Jessica A. Lopez		11/01/2024	General SPC Scholarship	
Kristina S. Lopez		11/01/2024	Child Care Center	
Kristina S. Lopez		11/01/2024	General SAC Scholarship	
Kristina S. Lopez		11/01/2024	Pay It Forward Scholarship	
Nidia C. Lopez		11/01/2024	PAC LeadHERS	
Nidia C. Lopez		11/01/2024	PAC SHARE Program	
Priscilla P. Lopez		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Priscilla P. Lopez		11/01/2024	PAC SHARE Program	
Rudolph R. Lopez		11/01/2024	Student Emergency Fund	
Yvette Lopez		11/01/2024	DREAMers Scholarship	
Yvette Lopez		11/01/2024	Student Emergency Fund	
Yvette Lopez		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Yvette Lopez		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Yvette Lopez		11/01/2024	General SPC Scholarship	
Adena W. Loston		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Stella Lovato		11/01/2024	ECO-Centro Program	
Stella Lovato		11/01/2024	Scobee Education Center Programs	
Stella Lovato		11/01/2024	SAC Student Support Fund	
Ricardo H. Lowe		11/01/2024	AlamoPROMISE Endowment Scholarship	
Ricardo H. Lowe		11/01/2024	Annual Fund	
Ricardo H. Lowe		11/01/2024	Employee Benevolence Fund	
Ricardo H. Lowe		11/01/2024	General Foundation Scholarship Fund	
Ricardo H. Lowe		11/01/2024	Student Emergency Fund	
Ricardo H. Lowe		11/01/2024	Empowerment Center Program	
Ricardo H. Lowe		11/01/2024	General SAC Scholarship	
Ricardo H. Lowe		11/01/2024	President's Unrestricted SAC	
Ricardo H. Lowe		11/01/2024	Seats of Support Program Support Fund	
Ricardo H. Lowe		11/01/2024	SAC Student Support Fund	
Jeremy R. Lozano		11/01/2024	Vista Food Pantry	
Donald R. Lucas		11/01/2024	Tailor Kai Matthews Memorial Scholarship	
Jacqueline Lucero		11/01/2024	Annual Fund	
Jacqueline Lucero		11/01/2024	Employee Benevolence Fund	
Jacqueline Lucero		11/01/2024	Student Emergency Fund	
LULAC 648 Projects and Activities Inc		11/18/2024	Fabulous GED Brunch Event	
LULAC District 15		11/26/2024	Fabulous GED Brunch Event	
Alexandro M. Luna		11/01/2024	PAC SHARE Program	
Robin L. Lund		11/01/2024	NVC Alumni Association Scholarship	
Robin L. Lund		11/01/2024	General NVC Scholarship	
Robin L. Lund		11/01/2024	Jane Moser Drum Encouragement Endowment Program	
Robin L. Lund		11/01/2024	San Antonio peaceCENTER	
Robin L. Lund		11/01/2024	Vista Food Pantry	
M.T.C., Inc.		11/14/2024	Fabulous GED Brunch Event	
Caroline Mains		11/01/2024	President's Unrestricted PAC	
Caroline Mains		11/01/2024	PAC SHARE Program	
Majestic Ambassador Theatre Group		11/13/2024	KSYM Program	
Merasol M. Malapo		11/01/2024	Annual Fund	
Jason M. Malcolm		11/05/2024	NLC Annual Benefit Fund	
Christopher M. Maldonado		11/01/2024	Employee Benevolence Fund	
Norma G. Maldonado		11/05/2024	Fabulous GED Brunch Event	
Norma G. Maldonado		11/18/2024	Fabulous GED Brunch Event	
Gerald F. Manahan		11/01/2024	Gerald Manahan Student Supplies Program Fund	
David Mancha		11/01/2024	James B. Riley Formative Endowed Scholarship	
David Mancha		11/01/2024	PAC LeadHERS	
David Mancha		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
David Mancha		11/01/2024	PAC SHARE Program	
Sara Mann		11/01/2024	AlamoPROMISE Endowment Scholarship	
Sara Mann		11/01/2024	Annual Fund	
Loretta B. Manning		11/01/2024	Debra A. Morgan Endowed Scholarship	
Loretta B. Manning		11/01/2024	Janet H. Rangel Memorial Scholarship	
Robert G. Marbut		11/01/2024	Robert G. Marbut Jr Endowed Scholarship	
Virginia C. Mares		11/01/2024	NVC Alumni Association Scholarship	
Virginia C. Mares		11/01/2024	San Antonio peaceCENTER	
Viviane Marioneaux-Maguire		11/01/2024	Debra A. Morgan Endowed Scholarship	
Viviane Marioneaux-Maguire		11/01/2024	NVC Digital Media Student Program Support	
Mary M. Marlowe		11/01/2024	Dr. Jacqueline Claunch Legacy Endowed Formative Scholarship	
Mary M. Marlowe		11/01/2024	Fine Arts Endowment Programming	
Mary M. Marlowe		11/01/2024	General NVC Scholarship	
Mary M. Marlowe		11/01/2024	San Antonio peaceCENTER	
Delilah L. Marquez		11/01/2024	PAC LeadHERS	
Delilah L. Marquez		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Delilah L. Marquez		11/01/2024	PAC SHARE Program	
Deborah M. Martin		11/01/2024	General Foundation Scholarship Fund	
Deborah M. Martin		11/01/2024	General NLC Scholarship	
Deborah M. Martin		11/01/2024	Vista Food Pantry	
Deborah M. Martin		11/01/2024	General PAC Scholarship	
Deborah M. Martin		11/01/2024	ECO-Centro Program	
Deborah M. Martin		11/01/2024	General SPC Scholarship	
Louisa P. Martin		11/01/2024	AlamoPROMISE Endowment Scholarship	
Louisa P. Martin		11/01/2024	Annual Fund	
Cesar Martinez		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Connie M. Martinez		11/01/2024	President's Unrestricted PAC	
Debra A. Martinez		11/01/2024	Joe & Josie Garcia Scholarship	
Elizabeth Martinez		11/22/2024	Fabulous GED Brunch Event	
Jocelyn A. Martinez		11/01/2024	PAC LeadHERS	
Jocelyn A. Martinez		11/01/2024	PAC SHARE Program	
Louis E. Martinez		11/01/2024	PAC SHARE Program	
Luis C. Martinez		11/01/2024	Student Emergency Fund	
Paul G. Martinez		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Rachell L. Martinez		11/01/2024	PAC Journalism/Mass Communications Program	
Rachell L. Martinez		11/01/2024	Palo Alto Alumni Y Amigos Association Scholarship	
Rosita I. Martinez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Rosita I. Martinez		11/01/2024	Annual Fund	
Rosita I. Martinez		11/01/2024	Student Emergency Fund	
Sylvia L. Martinez		11/16/2024	Fabulous GED Brunch Event	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Valerie Martinez		11/01/2024	General NVC Scholarship	
Chana Mason		11/08/2024	SPC Alumni Association Scholarship	
Sarah B. May		11/01/2024	Jack Stone Award for New Music	
Lisa Mazure		11/01/2024	AlamoPROMISE Endowment Scholarship	
Lisa Mazure		11/01/2024	General Foundation Scholarship Fund	
Lisa Mazure		11/01/2024	Student Emergency Fund	
Paula L. Mc Kenna		11/01/2024	Dr. Said Fariabi Memorial Endowed Scholarship	
Sam H. McCall		11/01/2024	SPC Alumni Association Scholarship	
Sam H. McCall		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Sam H. McCall		11/01/2024	Clarence Norris Endowed Scholarship	
Sam H. McCall		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Sam H. McCall		11/01/2024	General SPC Scholarship	
Thomas N. McCrary		11/01/2024	James C. Elmore II Memorial Art Scholarship	
Diana McCurtain-Talbert		11/01/2024	AlamoPROMISE Endowment Scholarship	
Diana McCurtain-Talbert		11/01/2024	NVC Personal Fitness Training Scholarship	
Lisa K. McDaniel		11/01/2024	Ashley Lynn Degerstrom Endowed Scholarship	
Lisa K. McDaniel		11/01/2024	NVC Broadcast Media Program	
Jasmine T. McDonald		11/01/2024	SAC Student Support Fund	
James McGoon		11/07/2024	NVC Stacey R. Johnson Humanities Speakers Series	
Kari McKay		11/01/2024	General NVC Scholarship	
Kari McKay		11/01/2024	San Antonio peaceCENTER	
Milton R. McManigle		11/01/2024	General NVC Scholarship	
Fiona M. McWilliam		11/01/2024	Faculty Senate Endowed Scholarship	
Fiona M. McWilliam		11/01/2024	General NVC Scholarship	
Fiona M. McWilliam		11/01/2024	Vista Food Pantry	
Vanessa M. Meador		11/01/2024	General SPC Scholarship	
Gina L. Mealey		11/01/2024	Faculty Endowment Scholarship	
Melissa J. Medellin		11/01/2024	Student Emergency Fund	
Melissa J. Medellin		11/01/2024	First Responders Academy-Formative Endowment	
Sylvia G. Medina		11/01/2024	Kendra Ann Ward Music Endowed Scholarship	
Z. D. Megason		11/19/2024	KSYM Program	
Jennifer L. Mejia		11/01/2024	PAC LeadHERS	
Jennifer L. Mejia		11/01/2024	PAC SHARE Program	
Shawn S. Melendes		11/01/2024	James B. Riley Formative Endowed Scholarship	
Shawn S. Melendes		11/01/2024	PAC LeadHERS	
Shawn S. Melendes		11/01/2024	President's Unrestricted PAC	
Shawn S. Melendes		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Shawn S. Melendes		11/01/2024	PAC SHARE Program	
Jade P. Mendoza		11/01/2024	Student Emergency Fund	
Jose A. Menendez		11/25/2024	Fabulous GED Brunch Event	
Christopher H. Metsgar		11/01/2024	Interim Scholarship	
Anonymous		11/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		11/01/2024	Student Emergency Fund	
Anonymous		11/13/2024	ACCESS STAFF SENATE PROGRAM FUND	
Anonymous		11/01/2024	AlamoPROMISE Endowment Scholarship	
Jamie C. Miranda		11/01/2024	General SPC Scholarship	
Margaret G. Mireles		11/25/2024	Fabulous GED Brunch Event	
Joy R. Moczygemba		11/01/2024	Nighthawk Nest Program	
Victoria L. Moe		11/01/2024	SAC Student Support Fund	
Roberta V. Moglia		11/01/2024	SAC Student Support Fund	
Sitakata Mohanty		11/01/2024	President's Unrestricted SAC	
Valerie Y. Moke		11/01/2024	St. Philip's College Nursing Education Department Faculty Memoriam Scholarship	
Robert B. Molina		11/01/2024	SAC Student Support Fund	
Suzel M. Molina		11/01/2024	PAC LeadHERS	
Timothy C. Molina		11/01/2024	General NVC Scholarship	
Anonymous		11/01/2024	General Foundation Scholarship Fund	
Melissa Monroe-Young		11/01/2024	Bellinger-Coleman Black Media Scholarship	
Steven Montemayor		11/01/2024	Vista Food Pantry	
Elizabeth H. Montgomery		11/01/2024	PAC LeadHERS	
Elizabeth H. Montgomery		11/01/2024	PAC SHARE Program	
Elizabeth H. Montgomery		11/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Adam R. Moore		11/01/2024	General SPC Scholarship	
Julie E. Moore-Felux		11/01/2024	San Antonio peaceCENTER	
Anonymous		11/01/2024	AlamoPROMISE Endowment Scholarship	
Anonymous		11/01/2024	Employee Benevolence Fund	
Anonymous		11/01/2024	General Foundation Scholarship Fund	
Anonymous		11/01/2024	Student Emergency Fund	
Joshua H. Moran		11/01/2024	AlamoPROMISE Endowment Scholarship	
Joshua H. Moran		11/01/2024	Annual Fund	
Joshua H. Moran		11/01/2024	Vista Food Pantry	
Joshua H. Moran		11/01/2024	David & Diane Lerma Endowed Scholarship Corpus	
Joshua H. Moran		11/01/2024	Phi Theta Kappa Food Pantry	
Kerni M. Morgan		11/01/2024	Friends of Music at San Antonio College Scholarship	
Morgan Stanley Gift Fund		11/14/2024	NVC Stacey R. Johnson Humanities Speakers Series	
Anonymous		11/02/2024	The Reno-Raymond FORMATIVE Endowed Scholarship for the Visual and Performing Arts	
Sammi M. Morrill		11/02/2024	Fabulous GED Brunch Event	
Sammi M. Morrill		11/01/2024	Eastside Education and Training Center Program Support	
Kelley D. Morris-Wright		11/01/2024	AlamoPROMISE Endowment Scholarship	
Kelley D. Morris-Wright		11/01/2024	Student Emergency Fund	
William L. Moseley		11/01/2024	President's Unrestricted SPC	
Zaina Mukhtar		11/01/2024	Employee Benevolence Fund	
Sean P. Mullen		11/01/2024	Annual Fund	
Dorothy J. Mundine		11/01/2024	Annual Fund	
Minerva Muniz		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Minerva Muniz		11/01/2024	MAS Scholarship	
Minerva Muniz		11/01/2024	San Antonio peaceCENTER	
Minerva Muniz		11/01/2024	Vista Food Pantry	
John Munoz		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Mandy A. Munoz		11/01/2024	PAC Adult Learning Academy GED Scholarship	
Mandy A. Munoz		11/01/2024	PAC LeadHERS	
Mandy A. Munoz		11/01/2024	PAC SHARE Program	
Thomas Y. Murguia		11/01/2024	Raul S. Murguia Presidential Honors Endowed Scholarship	
Thomas Y. Murguia		11/18/2024	Fabulous GED Brunch Event	
Prakash N. Nair		11/01/2024	General NVC Scholarship	
Edgar E. Nandin		11/01/2024	GED Empowerment to College Endowed Scholarship	
Edgar E. Nandin		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Edgar E. Nandin		11/01/2024	PAC SHARE Program	
Esmeralda G. Nandin		11/01/2024	President's Unrestricted SAC	
National Financial Services LLC	Patricia V. Orme	11/27/2024	Keith and Patricia Orme Nursing Scholarship	
Monica A. Neal		11/01/2024	PAC LeadHERS	
Monica A. Neal		11/01/2024	PAC SHARE Program	
Hector L. Nevarez		11/26/2024	Fabulous GED Brunch Event	
New Braunfels Area Car Club		11/22/2024	New Braunfels Area Car Club Scholarship	
Solomon K. Nfor		11/01/2024	Jessica's Project	
Lori Nicholas		11/01/2024	NVC Alumni Program Support	
Lori Nicholas		11/01/2024	Vista Food Pantry	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Aida Nino		11/14/2024	Fabulous GED Brunch Event	
Paul J. Northway		11/01/2024	Vista Food Pantry	
Rhonda M. O'cana		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Rhonda M. O'cana		11/01/2024	PAC SHARE Program	
Ryan R. Obaya		11/01/2024	PAC SHARE Program	
Maria Catherine A. Obien		11/01/2024	AlamoPROMISE Endowment Scholarship	
Maria Catherine A. Obien		11/01/2024	Annual Fund	
Maria Catherine A. Obien		11/01/2024	Debra A. Morgan Endowed Scholarship	
Sofia M. Ongay		11/01/2024	AlamoPROMISE Endowment Scholarship	
Vanessa A. Onofre-Chavarria		11/01/2024	AlamoPROMISE Endowment Scholarship	
Vanessa A. Onofre-Chavarria		11/01/2024	Employee Benevolence Fund	
Vanessa A. Onofre-Chavarria		11/01/2024	Janet H. Rangel Memorial Scholarship	
Vanessa A. Onofre-Chavarria		11/01/2024	Student Emergency Fund	
Juan M. Oretga		11/01/2024	Kendra Ann Ward Music Endowed Scholarship	
Juan M. Oretga		11/01/2024	President's Unrestricted SAC	
Stephanie D. Ornelas		11/01/2024	PAC SHARE Program	
John Orona		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
John Orona		11/01/2024	General SPC Scholarship	
Adam O. Oroscorodriguez		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		11/01/2024	General SPC Scholarship	
Jennifer O. Ortega		11/01/2024	Ray Hernandez FORMATIVE Endowed Scholarship	
Petra R. Ortega		11/01/2024	General NVC Scholarship	
Petra R. Ortega		11/01/2024	San Antonio peaceCENTER	
Petra R. Ortega		11/01/2024	Vista Food Pantry	
Anonymous		11/20/2024	ACCESS STAFF SENATE PROGRAM FUND	
Lorissa A. Ortiz		11/01/2024	PAC SHARE Program	
Paulina H. Ortiz		11/01/2024	Janet H. Rangel Memorial Scholarship	
Paulina H. Ortiz		11/01/2024	Ruben P. Flores Endowed Scholarship	
Paulina H. Ortiz		11/01/2024	PAC SHARE Program	
Rita L. Ortiz		11/01/2024	PAC SHARE Program	
Rosalinda Ortiz		11/01/2024	PAC LeadHERS	
Rosalinda Ortiz		11/01/2024	President's Unrestricted PAC	
Rosalinda Ortiz		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Rosalinda Ortiz		11/01/2024	PAC SHARE Program	
Jocelyn A. Ozuna Gunnels		11/19/2024	OZUNA LRC Children's Library	George G. Ozuna
Blanca E. Padilla		11/01/2024	AlamoPROMISE Endowment Scholarship	
Blanca E. Padilla		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Anonymous		11/01/2024	NVC Endowed Scholarship for Business Students	
Jennifer M. Parrott		11/01/2024	General NLC Scholarship	
Sara Passemont		11/01/2024	SAC Student Support Fund	
Maria D. Peacher		11/11/2024	Fabulous GED Brunch Event	
Amy C. Pena		11/01/2024	SAC Student Support Fund	
Dora Pena		11/01/2024	Empowerment Center Program	
Dora Pena		11/01/2024	General SAC Scholarship	
Dora Pena		11/01/2024	President's Unrestricted SAC	
Dora Pena		11/01/2024	Seats of Support Program Support Fund	
Dora Pena		11/01/2024	SAC Student Support Fund	
Karina G. Pena		11/01/2024	Employee Benevolence Fund	
Manuel J. Pena		11/01/2024	Student Emergency Fund	
Amy S. Peppersack		11/01/2024	Empowerment Center Program	
Amy S. Peppersack		11/01/2024	General SAC Scholarship	
Amy S. Peppersack		11/01/2024	President's Unrestricted SAC	
Amy S. Peppersack		11/01/2024	SAC Student Support Fund	
Jose Perales		11/01/2024	G.A.L.A. (Gay & Lesbian Association) Scholarship	
Jose Perales		11/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Antony Perez		11/01/2024	President's Unrestricted SAC	
Delissa J. Perez		11/02/2024	NLC President Cares Unrestricted Fund	
Raquel Perez		11/01/2024	Student Emergency Fund	
Anonymous		11/01/2024	Dr. Veronica R. Garcia President's Leadership Scholarship	
Anonymous		11/01/2024	Faculty Endowment Scholarship	
Anonymous		11/01/2024	Nighthawk Nest Program	
Anonymous		11/01/2024	NLC President Cares Unrestricted Fund	
Johnathan Peterson		11/01/2024	PAC SHARE Program	
Linda H. Peterson		11/01/2024	Ken Veatch DPMA Scholarship	
Wayne E. Peterson		11/01/2024	Vista Food Pantry	
Mary E. Pfeifer		11/01/2024	Fabulous GED Brunch Event	
Mary E. Pfeifer		11/04/2024	Fabulous GED Brunch Event	
Catherine Phillips		11/01/2024	DREAMers Scholarship	
Catherine Phillips		11/01/2024	Psychology Department Scholarship	
Anonymous		11/01/2024	AlamoPROMISE Endowment Scholarship	
Michael R. Phillips		11/29/2024	AlamoPROMISE Endowment Scholarship	
Michelle M. Pietri		11/01/2024	Vista Food Pantry	
Kiana A. Pina		11/01/2024	PAC LeadHERS	
Sophia E. Pina		11/01/2024	Vista Food Pantry	
Tashina E. Pina		11/01/2024	Eastside Education and Training Center Program Support	
James J. Pobanz		11/01/2024	General SAC Scholarship	
Nakia Pope		11/01/2024	Ethics Scholarship	
Nakia Pope		11/01/2024	Faculty Senate Endowed Scholarship	
Nakia Pope		11/01/2024	General NVC Scholarship	
Nakia Pope		11/01/2024	NVC Compassion (President's Unrestricted Fund)	
Nakia Pope		11/01/2024	San Antonio peaceCENTER	
Nakia Pope		11/01/2024	Vista Food Pantry	
Port Authority of San Antonio		11/27/2024	Fabulous GED Brunch Event	
Lillian R. Porter		11/01/2024	Employee Benevolence Fund	
Anetia L. Ports		11/01/2024	Faculty Endowment Scholarship	
Anetia L. Ports		11/01/2024	General NLC Scholarship	
Anetia L. Ports		11/01/2024	Nighthawk Nest Program	
Anetia L. Ports		11/01/2024	NLC President Cares Unrestricted Fund	
Dawn M. Poses		11/01/2024	PAC SHARE Program	
Emma C. Preciado		11/18/2024	Fabulous GED Brunch Event	
Thomas G. Pressly		11/01/2024	General NVC Scholarship	
Thomas G. Pressly		11/01/2024	Vista Food Pantry	
Alexis N. Prieto		11/01/2024	Annual Fund	
Ruth G. Prieto		11/01/2024	AlamoPROMISE Endowment Scholarship	
Ruth G. Prieto		11/01/2024	DREAMers Scholarship	
Ruth G. Prieto		11/01/2024	Student Leadership Institute - Employee Giving Scholarship	
Pulquerios		11/14/2024	Fabulous GED Brunch Event	
Shahneela Qazi		11/01/2024	Student Emergency Fund	
Johnnie J. Quiles		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Johnnie J. Quiles		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Johnnie J. Quiles		11/01/2024	General SPC Scholarship	
Christina Quintanilla		11/01/2024	Annual Fund	
Connie M. Ramirez		11/01/2024	General SPC Scholarship	
Leticia Ramirez		11/01/2024	Annual Fund	
Jolinda L. Ramsey		11/01/2024	Ron Lucke Speech & Drama Scholarship	
Carlos M. Rangel		11/04/2024	Fabulous GED Brunch Event	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Gabriela C. Rangel		11/01/2024	AlamoPROMISE Endowment Scholarship	
Gabriela C. Rangel		11/01/2024	TACHE Scholarship	
Gabriela C. Rangel		11/01/2024	PAC LeadHERS	
Gabriela C. Rangel		11/01/2024	PAC SHARE Program	
John M. Raymond		11/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Samantha J. Raymond		11/01/2024	San Antonio peaceCENTER	
Samantha J. Raymond		11/01/2024	Vista Food Pantry	
Scott C. Raymond		11/01/2024	NVC Alumni Association Scholarship	
Scott C. Raymond		11/01/2024	Vista Food Pantry	
Julie A. Razuri		11/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Thomas J. Reed		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Thomas J. Reed		11/01/2024	PAC SHARE Program	
Enida L. Rehome		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Enida L. Rehome		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Enida L. Rehome		11/01/2024	General SPC Scholarship	
Veronica I. Reyes		11/01/2024	Joe & Josie Garcia Scholarship	
April A. Reyna		11/01/2024	Empowerment Center Program	
April A. Reyna		11/01/2024	SAC Student Support Fund	
Juan Reyna		11/23/2024	NVC Stacey R. Johnson Humanities Speakers Series	
Caroline E. Richardson		11/01/2024	Annual Fund	
Caroline E. Richardson		11/01/2024	SAC Creative Writing Scholarship TR-NR	
Caroline E. Richardson		11/01/2024	Empowerment Center Program	
Caroline E. Richardson		11/01/2024	General SAC Scholarship	
Daniel E. Riley		11/01/2024	SPC Alumni Association Scholarship	
Daniel E. Riley		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Daniel E. Riley		11/01/2024	CPS Energy-OCI Solar Power Renewable Energy Scholarship	
Daniel E. Riley		11/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Jo Ann S. Rincon		11/12/2024	Fabulous GED Brunch Event	
Cassandra Rincones		11/01/2024	First Responders Academy-Formative Endowment	
Cassandra Rincones		11/01/2024	SAC Mexican American Studies (MAS) Program	
Jose O. Rios		11/01/2024	AlamoPROMISE Endowment Scholarship	
Jose O. Rios		11/07/2024	AlamoPROMISE Endowment Scholarship	
Jose O. Rios		11/06/2024	Annual Fund	
Jennifer A. Riske		11/01/2024	Nighthawk Nest Program	
Michelle Risse		11/01/2024	Scobee Education Center Programs	
Ida H. Rivera		11/01/2024	Student Emergency Fund	
Ida H. Rivera		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Jennifer M. Rivera		11/01/2024	PAC LeadHERS	
Sergio M. Rivera		11/01/2024	Employee Benevolence Fund	
Teresa J. Robledo		11/01/2024	Child Care Center	
Cassandra Rocha		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Frances L. Rocha		11/01/2024	AlamoPROMISE Endowment Scholarship	
Briana Rodriguez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Crystal Rodriguez		11/01/2024	PAC LeadHERS	
Estephani M. Rodriguez		11/01/2024	International Education Scholarship	
Gabriel R. Rodriguez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Gabriel R. Rodriguez		11/01/2024	Student Emergency Fund	
Julian Rodriguez		11/01/2024	Jane Moser Drum Encouragement Endowment Program	
Julian Rodriguez		11/01/2024	San Antonio peaceCENTER	
Julian Rodriguez		11/01/2024	Vista Food Pantry	
Luis A. Rodriguez		11/01/2024	SPC Homebuilding Scholarship	
Luis A. Rodriguez		11/01/2024	Professional Aviation Maintenance Scholarship	
Luis A. Rodriguez		11/01/2024	VOTC Veterans Outreach & Transition Center Program	
Luis A. Rodriguez		11/01/2024	William C. Davis Endowed Scholarship	
Marco A. Rodriguez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Marco A. Rodriguez		11/01/2024	Annual Fund	
Marco A. Rodriguez		11/01/2024	General Foundation Scholarship Fund	
Marco A. Rodriguez		11/01/2024	Student Emergency Fund	
Norma S. Rodriguez		11/05/2024	Fabulous GED Brunch Event	
Teresa V. Rodriguez		11/05/2024	Fabulous GED Brunch Event	
Jacques Rogers		11/01/2024	AlamoPROMISE Endowment Scholarship	
Jecoa Ross		11/01/2024	G.A.L.A. (Gay & Lesbian Association) Scholarship	
Jecoa Ross		11/01/2024	SAC Honors Academy	
Jecoa Ross		11/01/2024	SAC Mexican American Studies (MAS) Program	
Jecoa Ross		11/01/2024	President's Unrestricted SAC	
Jecoa Ross		11/01/2024	SAC Student Support Fund	
Martha L. Rumpfelt		11/05/2024	Fabulous GED Brunch Event	
Shannon Sahabi		11/01/2024	General NVC Scholarship	
Anonymous		11/01/2024	Student Emergency Fund	
Anonymous		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Fernando Salas		11/01/2024	Chancellor's Circle of Excellence Fund	
Fernando Salas		11/01/2024	PAC LeadHERS	
Guadalupe P. Salas		11/01/2024	President's Unrestricted SAC	
Roxanne Salazar		11/01/2024	PAC LeadHERS	
Salazar McDonald's		11/20/2024	Fabulous GED Brunch Event	
Felix Salinas		11/01/2024	NVC Alumni Association Scholarship	
Felix Salinas		11/01/2024	NVC Faculty / Staff Scholarship	
Felix Salinas		11/01/2024	NVC Fans General Support	
Felix Salinas		11/01/2024	NVC Fine & Performing Arts Endowed Scholarship	
Felix Salinas		11/01/2024	NVC Compassion (President's Unrestricted Fund)	
Valentin Salinas		11/01/2024	AlamoPROMISE Endowment Scholarship	
Valentin Salinas		11/01/2024	Employee Benevolence Fund	
San Antonio Area Foundation		11/19/2024	NVC Fine and Performing Arts Student Support Program Fund	Diana C. Kersey
Cheri L. Sanchez		11/01/2024	Child Care Center	
Cheri L. Sanchez		11/01/2024	President's Unrestricted SAC	
Edward A. Sanchez		11/01/2024	Employee Benevolence Fund	
Patricia A. Sanchez		11/01/2024	President's Unrestricted SAC	
Sanchez and Wilson		11/25/2024	Fabulous GED Brunch Event	
Patricia A. Sanchez Gorentz		11/01/2024	Annual Fund	
Lance E. Sandberg		11/01/2024	Taylor & Ronda Chandler Math & Sciences Endowed Scholarship	
Mary L. Sandoval-Ayala		11/26/2024	Fabulous GED Brunch Event	
Jason E. Santos		11/01/2024	General Foundation Scholarship Fund	
Savannah R. Santos		11/01/2024	Horticulture Scholarship	
Savannah R. Santos		11/01/2024	ECO-Centro Program	
Savannah R. Santos		11/01/2024	SAC Wilderness Program	
Adam G. Saucedo		11/01/2024	General NLC Scholarship	
Anonymous		11/01/2024	General NLC Scholarship	
Anonymous		11/01/2024	Nighthawk Nest Program	
Anonymous		11/01/2024	NLC President Cares Unrestricted Fund	
Jennifer L. Scheidt		11/01/2024	PAC LeadHERS	
Jennifer L. Scheidt		11/01/2024	President's Unrestricted PAC	
Jennifer L. Scheidt		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Anonymous		11/27/2024	NLC Annual Benefit Fund	
Kori L. Schneider		11/01/2024	AlamoPROMISE Endowment Scholarship	
Kori L. Schneider		11/01/2024	Beverly Evans Memorial NVC Student Live Scholarship	
Kori L. Schneider		11/01/2024	NVC Faculty / Staff Scholarship	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Kori L. Schneider		11/01/2024	General NVC Scholarship	
Kori L. Schneider		11/01/2024	San Antonio peaceCENTER	
Kori L. Schneider		11/01/2024	Vista Food Pantry	
Brian B. Schonefeld		11/01/2024	Annual Fund	
Brian B. Schonefeld		11/01/2024	Employee Benevolence Fund	
Brian B. Schonefeld		11/01/2024	General Foundation Scholarship Fund	
Brian B. Schonefeld		11/01/2024	Student Emergency Fund	
Peggy D. Scott		11/01/2024	Employee Benevolence Fund	
Sanjuanita C. Scott		11/01/2024	San Antonio peaceCENTER	
Anonymous		11/13/2024	AlamoPROMISE Endowment Scholarship	
Mary M. Segovia		11/01/2024	President's Unrestricted SAC	
Jason M. Seighman		11/01/2024	Nighthawk Nest Program	
Jennifer Senia		11/01/2024	AlamoPROMISE Endowment Scholarship	
Jennifer Senia		11/01/2024	Student Emergency Fund	
Elena Serna-Wallender		11/22/2024	Student Emergency Fund	
Luis D. Sevilla		11/01/2024	DREAMers Scholarship	
Erin L. Sherman		11/01/2024	General NVC Scholarship	
Erin L. Sherman		11/01/2024	James B. Riley Formative Endowed Scholarship	
Lou Ann Shircliffe		11/07/2024	NLC Annual Benefit Fund	
Loretta E. Sibley		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Loretta E. Sibley		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Loretta E. Sibley		11/01/2024	General SPC Scholarship	
Nicolas D. Silva		11/01/2024	AlamoPROMISE Endowment Scholarship	
Zhennia R. Silverman		11/29/2024	Marie Rocamontes Henriquez International Endowed Program	Marie Rocamontes Henriquez
Zhennia R. Silverman		11/14/2024	Marie Rocamontes Henriquez International Endowed Program	Marie Rocamontes Henriquez
Adia Simpson		11/01/2024	Bits 'n Bytes PAC	
Barton T. Simpson		11/01/2024	Simpson Family FORMATIVE Endowed Nursing Scholarship	
Theresa A. Sinclair		11/01/2024	Norma L. Ziegler Memorial Endowed Scholarship	
Melissa J. Slocumb		11/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Randy M. Smith		11/10/2024	Hall and Pat Hammond Scholarship	
Randy M. Smith		11/10/2024	Randy M Smith Endowed Scholarship	
Elvira Smolik		11/01/2024	Annual Fund	
Veronica Solis		11/01/2024	PAC LeadHERS	
Tyshee E. Sonnier		11/01/2024	SAC Honors Academy	
Tyshee E. Sonnier		11/01/2024	Ron Lucke Speech & Drama Scholarship	
Chris B. Sosa		11/01/2024	Annual Fund	
Southstar at Verano Development LLC		11/08/2024	PAC Fest	
SpawGlass Const. Serv., Inc.		11/01/2024	NLC Annual Benefit Fund	
Stability Staffing & Consulting		11/05/2024	Fabulous GED Brunch Event	
Stable Hall / Potluck Hospitality		11/21/2024	KSYM Program	
Robert Stalknecht		11/01/2024	Annual Fund	
Sue E. Stankus		11/01/2024	General NLC Scholarship	
Sue E. Stankus		11/01/2024	Nighthawk Nest Program	
Amber D. Stillwagon		11/01/2024	General Foundation Scholarship Fund	
Amber D. Stillwagon		11/01/2024	Student Emergency Fund	
Terrance Stokes		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Terrance Stokes		11/01/2024	General SPC Scholarship	
Julia A. Stotts		11/01/2024	AlamoPROMISE Endowment Scholarship	
Julia A. Stotts		11/01/2024	Continuing Education Training Gifts Fund	
Julia A. Stotts		11/01/2024	Emergency Grant Fund Program	
Julia A. Stotts		11/01/2024	Employee Benevolence Fund	
Julia A. Stotts		11/01/2024	GED Empowerment to College Endowed Scholarship	
Julia A. Stotts		11/01/2024	General Foundation Scholarship Fund	
Julia A. Stotts		11/01/2024	Student Emergency Fund	
Cindy M. Sullivan		11/01/2024	Vista Food Pantry	
SwimEx, Inc		11/20/2024	SPC Swim Ex Veatrice Cook Scholarship	
Richard G. Terrell		11/01/2024	Annual Fund	
Texas Cavaliers Charitable Foundation		11/18/2024	Texas Cavaliers Charitable FDN AlamoPROMISE Endowed Scholarship	
Michelle M. Theiss		11/01/2024	Rea & Barbara Hinrichs Endowed Scholarship	
Michelle M. Theiss		11/01/2024	SAC Student Support Fund	
Sloan Thomas		11/13/2024	AlamoPROMISE Endowment Scholarship	
Isaac L. Thornsburg		11/01/2024	NLC President Cares Unrestricted Fund	
Peter E. Thorsett		11/01/2024	Chancellor's Circle of Excellence Fund	
Martha Tijerina		11/18/2024	Fabulous GED Brunch Event	
Jacquelyn C. Tocchi-Wallpe		11/01/2024	Vista Food Pantry	
Tammy L. Toney		11/01/2024	International Education Scholarship	
David Torres		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Dianna S. Torres Lee		11/01/2024	Nighthawk Nest Program	
Hector Trevino		11/01/2024	Vista Food Pantry	
Jamie E. Trevino		11/01/2024	AlamoPROMISE Endowment Scholarship	
Jamie E. Trevino		11/01/2024	Employee Benevolence Fund	
Jesse R. Trevino		11/01/2024	AlamoPROMISE Endowment Scholarship	
Joe Trinidad		11/01/2024	General SPC Scholarship	
John Trinidad		11/01/2024	SAC Student Support Fund	
Turner Construction Company		11/04/2024	NLC Annual Benefit Fund	
Ryan A. Tyson		11/01/2024	AlamoPROMISE Endowment Scholarship	
United Way of Metropolitan Dallas, Inc		11/20/2024	Annual Fund	
United Way of San Antonio & Bexar County		11/08/2024	United Way Student Helpline	
University of the Incarnate Word		11/08/2024	PAC Fest	
Xavier D. Urrutia		11/01/2024	AlamoPROMISE Endowment Scholarship	
Xavier D. Urrutia		11/01/2024	Economic & Workforce Development Program Fund	
Catherine B. Valdiviez		11/01/2024	PAC LeadHERS	
Catherine B. Valdiviez		11/01/2024	PAC Special Events	
Malorie E. Vallejo		11/01/2024	James B. Riley Formative Endowed Scholarship	
Malorie E. Vallejo		11/01/2024	PAC LeadHERS	
Malorie E. Vallejo		11/01/2024	President's Unrestricted PAC	
Malorie E. Vallejo		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Malorie E. Vallejo		11/01/2024	PAC SHARE Program	
Mary VanDerworp		11/20/2024	KSYM Program	
Vanguard Charitable	Robert Hoek, Stacey Johnson	11/07/2024	NVC Fine and Performing Arts Student Support Program Fund	
Vanguard Charitable	Robert Hoek, Stacey Johnson	11/07/2024	NVC Stacey R. Johnson Humanities Speakers Series	
Clarissa Vargas		11/01/2024	SAC Student Support Fund	
Albert Vasquez		11/01/2024	SAC Student Support Fund	
Dominic R. Vasquez		11/01/2024	PAC LeadHERS	
Dominic R. Vasquez		11/01/2024	PAC SHARE Program	
Stephanie V. Vasquez		11/01/2024	AlamoPROMISE Endowment Scholarship	
Carmen Vazquez-Gonzalez		11/18/2024	Fabulous GED Brunch Event	
Cathy R. Vega		11/01/2024	Clarence Norris Endowed Scholarship	
Cathy R. Vega		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Patricia D. Vela		11/01/2024	AlamoPROMISE Endowment Scholarship	
Jane S. Velasquez		11/25/2024	Fabulous GED Brunch Event	
Carmen M. Velasquez-Avila		11/01/2024	PAC LeadHERS	
Carmen M. Velasquez-Avila		11/01/2024	PAC SHARE Program	
Francesca Velten		11/01/2024	Annual Fund	
Francesca Velten		11/01/2024	Employee Benevolence Fund	
James R. Velten		11/01/2024	KSYM Program	

Donor Name	Soft Credit Recipient Name	Gift Date	Fund Description	Honor / Memorial Name
Usha M. Venkat		11/01/2024	David E Mrizek Endowed Scholarship Fund	
Joseph J. Vidaurri		11/01/2024	General Foundation Scholarship Fund	
Lisa M. Villaneuva		11/01/2024	Student Emergency Fund	
Anna Villarreal		11/01/2024	DREAMers Scholarship	
Brandilyn S. Villarreal		11/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Elizabeth Villarreal		11/26/2024	Fabulous GED Brunch Event	
Elizabeth Villarreal		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Elizabeth Villarreal		11/01/2024	PAC SHARE Program	
Lori Villarreal		11/01/2024	Student Emergency Fund	
Lori Villarreal		11/01/2024	Vista Food Pantry	
Mary G. Villarreal		11/01/2024	AlamoPROMISE Endowment Scholarship	
Marco A. Visa		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Marco A. Visa		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Patrick F. Vrba		11/01/2024	AlamoPROMISE Endowment Scholarship	
Patrick F. Vrba		11/01/2024	Annual Fund	
Ivana Vukmirovic		11/01/2024	PAC SHARE Program	
Dehlia A. Wallis		11/01/2024	SAC Honors Academy	
Dehlia A. Wallis		11/01/2024	SAC Student Support Fund	
Donna R. Wallis		11/01/2024	President's Unrestricted PAC	
Monica Walseman		11/01/2024	AlamoPROMISE Endowment Scholarship	
Michael D. Ward		11/01/2024	San Antonio peaceCENTER	
Michael D. Ward		11/01/2024	Vista Food Pantry	
Yolanda Y. Ward		11/01/2024	Student Emergency Fund	
Ryan Weber		11/15/2024	KSYM Program	
WellMed Medical Management, Inc.		11/27/2024	Celebracion Event PAC	
Kimberly Wells		11/01/2024	Empowerment Center Program	
Kimberly Wells		11/01/2024	General SAC Scholarship	
Kimberly Wells		11/01/2024	SAC Student Support Fund	
Wesley B. Wells		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Wesley B. Wells		11/01/2024	SPC President's Student Aid Fund	
Wesley B. Wells		11/01/2024	Student Engagement Scholarship SPC	
Shayne A. West		11/01/2024	AlamoPROMISE Endowment Scholarship	
Shawn C. White		11/01/2024	AlamoPROMISE Endowment Scholarship	
Torence B. White		11/01/2024	Tourism, Hospitality, Culinary Arts (THCA) Scholarship	
Valarie D. White		11/01/2024	AlamoPROMISE Endowment Scholarship	
Karin A. Wilking		11/01/2024	Vista Food Pantry	
Angelica Willborn		11/05/2024	Fabulous GED Brunch Event	
Daniel F. Williams		11/01/2024	General SPC Scholarship	
James C. Williams		11/01/2024	Dr. Adena Williams Loston Presidential Scholarship	
Diane I. Wilson		11/01/2024	PAC Dental Hygiene Ed Program and Community Clinic	
Linda J. Wilson		11/27/2024	Fabulous GED Brunch Event	
Darren L. Wood		11/01/2024	AlamoPROMISE Endowment Scholarship	
WoodmenLife Chapter 4525		11/06/2024	PAC Nursing Program Fund TR-NR	
Nina B. Wright		11/01/2024	Employee Benevolence Fund	
Nina B. Wright		11/01/2024	Employee Benevolence Fund	
Kristi R. Wyatt		11/01/2024	AlamoPROMISE Endowment Scholarship	
Michael L. Ximenez		11/01/2024	James B. Riley Formative Endowed Scholarship	
Michael L. Ximenez		11/01/2024	PAC LeadHERS	
Michael L. Ximenez		11/01/2024	President's Unrestricted PAC	
Michael L. Ximenez		11/01/2024	Samantha Tapia Endowed Scholarship Fund	
Michael L. Ximenez		11/01/2024	PAC SHARE Program	
Robert J. Yeater		11/01/2024	NVC Alumni Association Scholarship	
Robert J. Yeater		11/01/2024	General NVC Scholarship	
Irene W. Young		11/01/2024	Artemisia Bowden Memorial Endowed Scholarship	
Irene W. Young		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Robert O. Yowell		11/01/2024	Faculty Endowment Scholarship	
Blanca R. Zapata		11/25/2024	President's Unrestricted SPC	
Grace A. Zapata		11/01/2024	Mary A. Kunz and Jack G. Kline Endowed Scholarship	
Grace A. Zapata		11/01/2024	Safe S.P.A.C.E. (Supporting People through Advocacy, Care and Equity)	
Dolores Zapata-Caballero		11/01/2024	AlamoPROMISE Endowment Scholarship	
Dolores Zapata-Caballero		11/20/2024	Fabulous GED Brunch Event	
Dolores Zapata-Caballero		11/12/2024	Fabulous GED Brunch Event	
Anonymous		11/01/2024	Employee Benevolence Fund	
Mary Zeigler		11/01/2024	Dr. Robert Zeigler Endowed Scholarship	Robert E. Zeigler
Robert E. Zeigler		11/16/2024	ACCESS STAFF SENATE PROGRAM FUND	
Robert T. Zeigler		11/03/2024	President's Unrestricted SAC	Robert E. Zeigler
Sara L. Zeigler		11/02/2024	Dr. Robert Zeigler Endowed Scholarship	Robert E. Zeigler
Cuihua Zhang		11/01/2024	Faculty Endowment Scholarship	

TOTAL \$537,766.71



ALAMO
COLLEGES
DISTRICT

**OFFICE OF INSTITUTIONAL ADVANCEMENT
& ALAMO COLLEGES FOUNDATION
Gifts In-Kind
Received by the District
February 25, 2025 BOARD REPORT**

Donor	Gift In-Kind Description	Value
Texas Organ Sharing Alliance	SimMan 3G high-fidelity patient simulator	\$1.00
	TOTAL	\$1.00



ALAMO
COLLEGES
DISTRICT

**OFFICE OF INSTITUTIONAL ADVANCEMENT
& ALAMO COLLEGES FOUNDATION
November 2024
SUMMARY FINANCIAL REPORT
February 25, 2025 BOARD REPORT**

Schedule of Support, Revenues and Expenses
For the Period Ended
November 30, 2024

	Net Assets without		Net Assets With Donor Restrictions				Total			
	Donor Restrictions (Unrestr) Month	YTD	Non-Endowed (Temp Restr) Month	YTD	TRestr Tied to Endowed Month	YTD	Endowed Funds (Perm Restr) Month	YTD	Month	YTD
Revenues:										
Donations	13,292.49	82,930.98	502,980.21	5,348,634.90	(9,564.75)	56,659.31	31,058.76	1,225,230.80	537,766.71	6,713,455.99
Funds from ACCD										
Other Income				-		(15,629.49)			-	(15,629.49)
Interest and Dividends*	502.01	6,437.80	43,526.84	532,434.63	84,541.36	877,590.08	-	-	128,570.21	1,416,462.51
Alamo Colleges PR Contributions										
Net Assets Released from Restricted										
Subtotal Revenues	13,794.50	89,368.78	546,507.05	5,881,069.53	74,976.61	918,619.90	31,058.76	1,225,230.80	666,336.92	8,114,289.01
Gifts - Non Cash										
Total Revenues & Gifts Non Cash	13,794.50	89,368.78	546,507.05	5,881,069.53	74,976.61	918,619.90	31,058.76	1,225,230.80	666,336.92	8,114,289.01
Expenses	4,230.53	65,121.29	493,203.94	5,941,006.03	45,032.00	874,179.90	-	-	542,466.47	6,880,307.22
Transfers	13,500.00	(31,500.00)	(13,500.00)	(73,586.01)	73,861.29	69,167.96	(73,861.29)	35,918.05	-	-
Realized/Unrealized gains (losses)			1,341,540.80	4,031,957.29	1,776,913.64	5,415,681.40			3,118,454.44	9,447,638.69
Net Surplus/(Deficit)	23,063.97	(7,252.51)	1,381,343.91	3,898,434.78	1,880,719.54	5,529,289.36	(42,802.53)	1,261,148.85	3,242,324.89	10,681,620.48
Net Assets beginning of period	363,381.69	393,698.17	44,696,090.54	42,178,999.67	13,790,741.36	10,142,171.54	25,954,634.47	24,650,683.09	84,804,848.06	77,365,552.47
Net Assets at end of period	386,445.66	386,445.66	46,077,434.45	46,077,434.45	15,671,460.90	15,671,460.90	25,911,831.94	25,911,831.94	88,047,172.95	88,047,172.95

Notes

Net Assets without Donor Restriction (Unrestricted) = not connected with an endowment.

Unrealized Gains=Mkt increases over the initial cost of investment. Realized when security is sold.

Net Assets with Donor Restrictions, Non-Endowed (Temporarily Restricted) = Available for Spending.

Monthly financial statement prepared by Alamo Colleges District Finance Office.

Net Assets with Donor Restrictions Endowed (Permanently Restricted) = Can never be spent.

FUND BALANCE TREND	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Net Assets without Donor Restr (Unrestricted)	393,698.17	303,188.42	177,749.79	138,419.44	149,977.07	98,103.66	67,941.69	16,718.26	529,890.70	234,029.28
Net Assets w/Donor Restrictions										
Non-Endowed (Temp Restr)	38,590,183.11	42,730,461.95	41,368,182.61	27,742,633.67	4,975,295.10	4,093,550.09	3,620,377.85	6,397,320.16	5,586,007.58	6,632,301.44
Net Assets w/Donor Restrictions										
Non-Endwd Tied to Endowed (Temp Restr)	5,871,730.29	11,514,639.26	8,356,695.21	6,228,998.38	3,036,018.63	5,030,887.21	3,076,441.20			
Endowed Funds (Permanently Restricted)	24,650,683.09	22,199,871.74	21,214,716.16	20,281,703.94	18,926,008.86	18,296,735.75	17,352,580.77	16,459,361.30	13,805,433.36	13,431,659.93
Realized/Unrealized gains (losses)	7,859,257.81	(12,397,062.63)	4,266,247.96	2,945,642.61	3,741,890.31	(1,633,069.72)	2,510,880.49	807,898.49	(703,480.22)	233,387.53
Total Funds	\$ 77,365,552.47	\$ 64,351,098.74	\$ 75,383,591.73	\$ 57,337,398.04	\$ 30,829,189.97	\$ 25,886,206.99	\$ 26,628,222.00	\$ 23,681,298.21	\$ 19,217,851.42	\$ 20,531,378.18
Net Profit/(Loss)	\$ 13,014,453.73	\$ (11,032,492.99)	\$ 18,046,193.69	\$ 26,508,208.07	\$ 4,942,982.98	\$ (742,015.01)	\$ 2,946,923.79	\$ 4,463,446.79	\$ (1,313,526.76)	\$ 2,492,072.44

FUND BALANCE TREND	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009
Net Assets without Donor Restr (Unrestricted)	119,758.06	91,714.28	91,542.46	103,902.09	104,578.84
Net Assets w/Donor Restrictions					
Non-Endowed (Temp Restr)	3,875,721.09	3,382,609.17	2,744,566.51	2,530,063.08	1,994,094.48
Net Assets w/Donor Restrictions					
Non-Endwd Tied to Endowed (Temp Restr)					
Endowed Funds (Permanently Restricted)	12,267,711.48	11,574,473.53	10,405,600.60	9,695,681.21	8,766,099.06
Realized/Unrealized gains (losses)	\$ 1,776,115.11	\$ 366,084.74	\$ (474,263.50)	\$ (47,331.10)	\$ (229,024.18)
Total Funds	\$ 18,039,305.74	\$ 15,414,881.72	\$ 12,767,446.07	\$ 12,282,315.28	\$ 10,635,748.20
Net Profit/(Loss)	\$ 5,756,990.46	\$ 2,647,435.65	\$ 2,131,697.87	\$ 1,646,567.08	\$ 3,966,864.20



MEMORANDUM

TO: Dr. Mike Flores, Chancellor
Alamo Colleges District

THRU: Dr. Thomas Cleary, Interim Vice Chancellor for Finance and Administration
Alamo Colleges District

FROM: Derek Fuller, Chief of Public Safety
Alamo Colleges District Police Department

DATE: February 07, 2025

SUBJECT: ***MONTHLY ACTIVITY REPORT***

Please find the attached Alamo Colleges District Police Department's Monthly CLERY Act activity report through January 2025 and yearly totals summary page. Please note that the report reflects new CLERY reporting activity categories enacted in 2008 and required beginning in 2009 when a bias motivation is present, including the Theft / Larceny category which was not part of the previous CLERY reporting requirement however was previously included for informational purposes. None were motivated by bias or hate. The CLERY Act was amended in 2011, effective for reporting year 2011, to include reports received for Simple Assault that are motivated by bias or hate. Simple Assaults are included in this report for information purposes however none were motivated by bias or hate. The CLERY Act was amended in 2014 as per VAWA and Campus SaVE Acts, effective 2015 to include reports of Domestic Violence, Dating Violence and Stalking.

Burglary of motor vehicle is considered a theft from a vehicle under Uniform Crime Reporting definitions and therefore is included in the Theft category for CLERY purposes. For CLERY reporting purposes the Theft / Larceny category includes all thefts and burglary of motor vehicle reports made to the Alamo Colleges District Police Department and is reported as one total when reported to the Department of Education and published by the Department in its annual report. They have, however, been separated for this report.

Theft totals listed on this report include all thefts of district property and personal property belonging to students, faculty and staff reported to the Alamo Colleges District Police Department.



"The vision of the Alamo Colleges Police Department is To Be The Best in The Nation" while fulfilling its mission of providing a safe environment through a high level of proficiency in which all members of the District community may work, teach, study and learn. This department, in the daily performance of its function, stresses: Service, the protection of life, property and investment, the security of the campuses, and the pursuit of excellence in campus law enforcement and safety.

ALAMO COLLEGES POLICE DEPARTMENT

MONTHLY 2025 CLERY ACT ACTIVITY REPORT

CLERY ACT CATEGORY	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<i>Murder / Non - Negligent Manslaughter</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Negligent Manslaughter</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Sex Offenses / Forcible</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Sex Offenses / Non-Forcible</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Robbery</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Aggravated Assault</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Simple Assault</i>	3	0	0	0	0	0	0	0	0	0	0	0	3
<i>Intimidation</i>	1	0	0	0	0	0	0	0	0	0	0	0	1
<i>Vandalism</i>	4	0	0	0	0	0	0	0	0	0	0	0	4
<i>Burglary</i>	1	0	0	0	0	0	0	0	0	0	0	0	1
<i>Theft - Larceny</i>	5	0	0	0	0	0	0	0	0	0	0	0	5
<i>Burglary of Vehicle</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Motor Vehicle Theft</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Arson</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Arrest Illegal Weapons Possession</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Discipline Illegal Weapons Possession</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Arrest Drug Law Violations</i>	2	0	0	0	0	0	0	0	0	0	0	0	2
<i>Discipline Drug Law Violations</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Arrest Liquor Law Violations</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Discipline Liquor Law Violations</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Hate Crimes Race / Gender</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Hate Crimes Religion / Sexual Orientation</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Hate Crimes Ethnicity / Disability</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Domestic Violence</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Dating Violence</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Stalking</i>	0	0	0	0	0	0	0	0	0	0	0	0	0

The CLERY Act was amended in 2008, effective for reporting year 2009, to include reports received for Burglary, Theft including Burglary of Vehicle that are motivated by bias or hate. The CLERY Act was amended in 2011, effective for reporting year 2011, to include reports received for Simple Assault that are motivated by bias or hate. The CLERY Act was amended in 2014 as per VAWA and Campus SaVE Acts, effective 2015 to include reports of Domestic Violence, Dating Violence and Stalking.
 None of the activity reflected on this report were bias motivated but are provided for informational purposes.

Significant Activity in January:

*The below reports include arrests by being booked into 201 N. Comal (The Justice Intake Assessment Annex), by being issued a citation (other than traffic), or by being detained and released with possible pending charges being filed with the Bexar County District Attorney's Office.

1) SAC (075717– Reckless Display in Public & Criminal Trespass Warning) On 01/09/2025 an officer was dispatched to the intersection of Maverick and West Evergreen Streets to locate a male wearing a blue jacket and grey sweatpants, carrying a blanket who had been seen urinating in the elevator bank of the San Antonio College Parking Garage #2. Officers were able to locate the male (non-student) and while speaking with him they noticed the males' pants appeared to be wet around the groin area. Upon speaking with the reporting person, it was confirmed the male was urinating in the elevator. The male was issued a misdemeanor citation for disorderly conduct and was also issued a criminal trespass warning and was released at the scene.

2) OFF CAMPUS (075759 – Welfare Check) On 01/14/2025 the SAC Advocacy Center had contacted ACPD and expressed concerns about a male student, who reportedly did not feel safe. Officers went to his residence and conducted a welfare check. The male student did not answer the door however, he did speak to the officers through an exterior camera with a speaker and informed the officers he did not want to harm himself. All information was relayed back to SAC Student Conduct / Advocacy Center for further follow-up.

3) SPC (075773- Welfare Check) On 01/16/2025 an officer was notified of a male student who had expressed to an employee that he was tired of attending classes with a certain professor and wanted to drop out of the program. The male student also expressed he was experiencing suicidal ideations. Officers went to the last known address for the student however they were informed the male was no longer living there. The Officers called the male and spoke to him, and he told the officers he was fine and just got overly stressed on starting the course with an instructor he dislikes. The student told the officers he did not want to harm himself and was taking his medication. He was provided with the phone number to the advocacy center for any services to help him.

4) SAC (075781 – Emergency Detention) On 01/16/2025 while patrolling, Officers observed a blanket covering over an individual. The officers approached the individual who was a female (non-student) and asked if she was "Okay?" The female immediately stated "she hated living outside, had no money, and no one to help her. She continued to say she was "freaking tired of being alive, I want to get out of here." She also mentioned that she needed to go to a mental hospital. Upon further investigation, the female was taken to the Cedar Hills Behavioral Health for further care and evaluation.

5) SAC (075855 – Welfare Check) On 01/24/2025 Officers were requested to conduct a welfare check on a female student for an email she sent to the Director of Student Conduct. The email stated she was a victim of emotional and physical abuse from her father and brother. The email also mentioned her brother and father consume alcohol and have access to firearms and have shot them at her home. The officers called the female student to ensure that she was safe and free of harm, and she told officers she had already been in contact with the Advocacy Center, and they were in the process of providing resources for her. She told the officers she was safe, and she was not under any threat of harm.

6) ACCESS (075858 – Emergency Detention) On 01/25/2025 ACPD received information from the 21ALAMO call center regarding a male student who expressed he was feeling suicidal and a desire to harm himself. ACPD Officers went to his last known address, and he answered the door. The student acknowledged making suicidal statements and explained they stemmed from financial issues. He admitted to not taking his prescribed medication for schizophrenia. Upon further discussion, the student also admitted to attempting self-harm in the past. The student was taken to Cedar Hill Behavioral Center for further care and evaluation. 185

7) SAC (075890 – Possession / Deliver Drug Paraphernalia) On 01/28/2025 while patrolling the campus and officer observed a vehicle disregard a stop sign and enter an intersection unsafely almost colliding with another vehicle. The officer conducted a traffic stop and upon approaching the driver window the driver immediately identified herself and apologized, stating she could not see due to the mist. The officer also could smell a faint odor of marihuana as she spoke. The officer asked her if she smoked marihuana in which she answered, “Yes.” Upon further investigation the officer located a small mason jar with what appeared to be dab wax residue inside the center console, a small electric modified bond underneath the passenger seat and a cup with burnt marihuana ash inside the cup. The female was issued a misdemeanor citation for drug paraphernalia and a traffic warning citation for disregarding the stop sign and she was released at the scene.

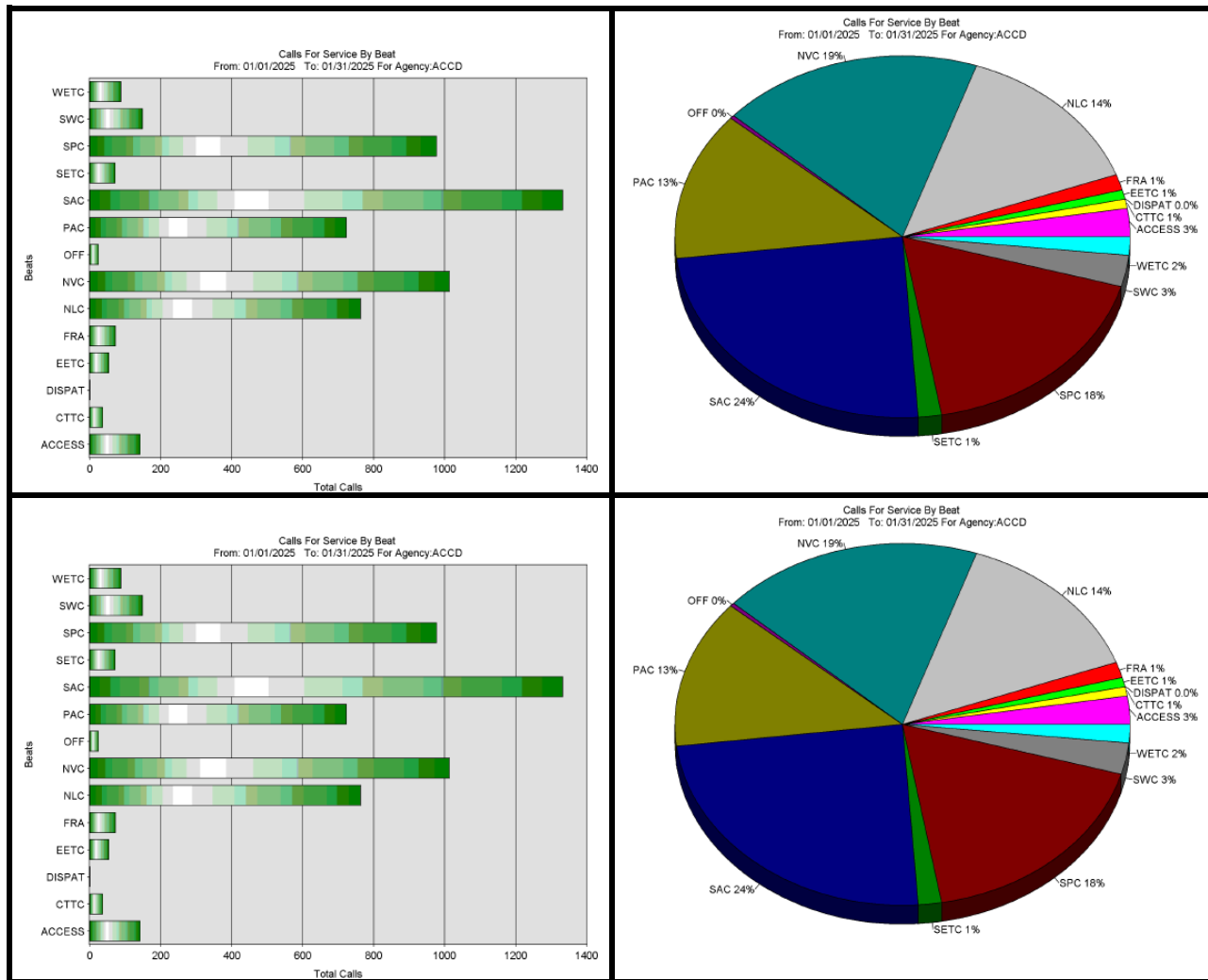
8) NVC (075902 – Criminal Mischief) On 01/29/2025 an Officer was dispatched to the Cedar Elm STEM building second floor unisex restroom for a report of a male screaming and hitting the walls. Upon arrival the officers could hear yelling and banging coming from the hallway in front of the restrooms. Officers immediately saw a black male (student) getting up from the ground and had blood on his hands and sweatpants. Officers confirmed there was damage to the wall, the sink countertop, the plastic document holder was shattered, and a handrail end cap was pulled off and there was blood smeared on the walls and floor of the restroom. Upon further investigation, the male admitted to causing damage to the restroom. The officers observed the male was acting strangely, sweating profusely, constantly rubbing his face and hair, twitching, unable to stand still and his pupils were dilated. The male informed the officers his mother was outside and when officers walked the male student to his mother, the mother stated she had never seen him behave in this manner and assumed responsibility for the male. He signed a notice of intent for the damage and was released from the scene. The campus administration was informed of what occurred.

9) SAC (075910 / 0575923 / 076031 – Possession of Controlled Substance, Assault on a Public Servant & Evading Arrest / Detention) On 01/30/2025 while on patrol Officers were dispatched to a call regarding a Hispanic male, attempting to grab students. While enroute the Officer heard yelling outside and observed a male (non-student) matching the description, traveling west on the 100 block of W. Dewey Pl. The male appeared agitated and was walking in the roadway as traffic passed. When the officers attempted to speak with the male, he ran away from the officers onto campus. Officers were able to catch up to the male and the male turned around and punched the officer in the face and head area and the male continued to run away from the officers. The officers were able to catch up to the male again and attempted to apprehend him, however, the male continued to fight with the officers and was non-compliant to any verbal commands. After a short struggle, officers were able to place handcuffs and leg restraints on the male due to his combative and aggressive behavior. The male informed officers he had ingested heroin and officers located two knives and a bag containing a white crystal-like substance. EMS was requested and arrived to evaluate the male; however, they were unable to due to the male refusing treatment and attempting to grab the paramedic’s hand. The male was then transported to the Baptist Medical Center to be evaluated. The male was booked at the Bexar County Detention Center where he was charged for Possession of a Controlled Substance, Evading Arrest or Detention and Assault on a Public Servant (3 officers). Investigation continues and charges pending.

SELECTED CLERY CRIMES	2024 TOTAL YEAR TO DATE	2025 TOTAL YEAR TO DATE	PCT Change	
Theft / Larceny	6	5	↓	16%
Burglary Vehicle	1	0	↓	100%
Burglary	0	1	↑	100%
Robbery	1	0	↓	100%
Motor Vehicle Theft	0	0	↔	0%
Drug Law Arrests	4	2	↓	50%

CRIME PREVENTION REMINDERS ISSUED	2024 TOTAL YEAR TO DATE	2025 TOTAL YEAR TO DATE	PCT Change	
	26	3	↓	88%

Calls For Service Data (Reporting Month & YTD)



Discussion and Possible Action on Monthly Contracts Report

Presented to the Board Acting as Committee of the Whole on February 18, 2025, and now presented to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES on February 25, 2025.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves this report on non-grant contracts (public) made to the Alamo Colleges District for the period of September 1, 2024, through January 31, 2025.”

PURPOSE

To provide a monthly report on non-grant contracts received by the Alamo Colleges District.

BACKGROUND

Contracts – Non-grant contracts are contracts in which Alamo Colleges District receives funds to provide special or negotiated services or training to private corporations. For the period ending January 31, 2025.”, there are a total of 11 contracts that total \$199,894.00 in external funding. This will allow services to be provided to 1,882 individuals.

OBJECTIVE/FACT

To supplement activities not funded by Institutional Funds.

IMPLICATIONS

Financial: Yes
Strategic Plan: Goal III. Performance Excellence
Human Resources: Yes

ATTACHMENTS: YTD Contract (Non-Grant) Summary Report.

Dr. Sammi Morrill, Associate Vice Chancellor
of Operations, Economic Workforce Development

Xavier Urrutia, Interim Vice
Chancellor for Economic & Workforce
Development

Dr. Mike Flores, Chancellor

ALAMO COLLEGES DISTRICT
Year-To-Date Contract (Non-Grant) Summary Report
 Status: September 1, 2024 - August 31, 2025

I. Current Month Contracts District Wide:

No.	Contract Recipient (District Wide)	No. of Courses	Monthly No. Students to be Served	YTD No. Students to be Served
1	Economic and Workforce Development	11	226	1,882
	Total	11	226	1,882

II. Year-to-Date Number of Contracts in Selected Dollar Ranges:

No.	Contract Recipient	\$.01-\$9,999.99	\$10,000-\$100,000	\$100,000 and Higher	Total
1	Economic and Workforce Development	9	1	1	11
	Total	9	1	1	11

Source: All data provided by the Economic and Workforce Development Department.

ALAMO COLLEGES DISTRICT
FY2025 MONTHLY (MTD) GRANT AWARD ACTIVITY REPORT
 December 01, 2024-December 31, 2024

Item No.	Grant Code	College	Funding Source/Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs
1	215513	Northeast Lakeview College	Texas Higher Education Coordinating Board (THECB), <u>Project Title:</u> "College Readiness and Success Models (CRSM-2024)".	The 2024 CRSM continues scaling effective strategies that promote systemic reforms, to improve student outcomes and provide professional development opportunities for faculty and staff focused on improving evidence based practices for advising, acceleration strategies and completion/transfers of under prepared students.	9/25/2024	\$0	\$0	\$125,000	150	29.00
1			Total NLC-MTD Single Year Grants			\$0	\$0	\$125,000	150	29.00
1				Total MTD Single Year Grants		\$0	\$0	\$125,000	150	29.00
				Multi Year Grants						
1	219195	District	U.S. Department of State thru World Learning. <u>Project Title:</u> "Increase and Diversify Education Abroad for US Students (IDEAS) Program". Year 1 of 2.	Goal is to broaden access to our students to global learning experiences by offering safe, flexible, and culturally enriching short-term study abroad opportunities that cultivate essential global competencies. Students will submerge in an international experiential learning experience by which they will develop the global skills that will render them more employable.	9/1/2024	\$3,000	\$0	\$34,912	0	0.00
1			Total Dist.-MTD Multi Year Grants			\$3,000	\$0	\$34,912	-	-
1	214522	Northwest Vista College	Texas Higher Education Coordinating Board (THECB), <u>Project Title:</u> "Student Success Acceleration program (SSAP) 2.0". Year 1 of 2.	Goal is to enhance student support services to increase re-engaged student productive grade rate, redesign student case management model to increase re-engaged student academic progress and Redesign NVC Student Success webpages specific to re-engaged students and underserved student populations.	9/18/2024	\$0	\$0	\$125,000	196	1.50
1			Total NVC-MTD Multi Year Grants			\$0	\$0	\$125,000	196	1.50
2				Total MTD Multi-Year Grants		\$3,000	\$0	\$159,912	196	1.50
3				GRAND TOTAL-MTD SINGLE AND MULTI-YEAR GRANTS		\$3,000	\$0	\$284,912	346	30.50

ALAMO COLLEGES DISTRICT

FY 2025 YTD Grant Award Summary Report

Includes All Single Year Grants and the Current Year of Multi-Year Grants

December 1, 2024 - December 31, 2024

No.	College	No. of Grants	Match Amounts	Indirect Cost Received	YTD Funding Amount	No. of Students Served	No. of FTEs
1	District Grants	6	\$ 3,000	\$ 17,876	\$ 4,021,961	1,645	14.00
2	San Antonio College	8	\$ -	\$ 322,668	\$ 3,147,564	2,376	29.00
3	St. Philip's College	4	\$ -	\$ 7,820	\$ 12,716,718	17,061	31.00
4	Palo Alto College	8	\$ 2,399	\$ 131,415	\$ 2,823,612	2,017	24.00
5	Northwest Vista College	4	\$ -	\$ 167,978	\$ 1,199,644	1,861	17.05
6	Northeast Lakeview College	4	\$ -	\$ 8,025	\$ 881,133	10,818	49
GRAND TOTAL		34	\$ 5,399	\$ 655,781	\$ 24,790,632	35,778	164.05

ALAMO COLLEGES DISTRICT
FY 2025 Monthly & YTD Grant Award Funding Activity Report with Award Description

Item No.	Grant Code	College	Funding Source/Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs
1	219890	District	Texas Workforce Commission, <u>Project Title: "Adult Education and Literacy"</u> .	The Alamo Adult Education (AEL) program provides access and opportunity for adult learner's to participate in AEL activities and career training/Workforce preparation activities leading to a Texas Certificate High School Equivalency, English language acquisition and industry recognized certifications to include stackable certificates and micro credentials aligned to high demand, high wage careers in target occupations in the Alamo workforce area. <i>Additional Funding in the amount of \$239,462.</i>	9/1/2024	\$0	\$0	\$239,462	153	0.00
2	219896	District	U.S. Department of Education thru Texas Higher Education Coordinating Board (THECB), <u>Project Title: "THECB Formula (Perkins Basic)"</u> .	The Perkins Basic Grant program supports awarded applicants in educating students who enrolling CTE courses and programs in preparation for high-skill, high-wage or high-demand occupations. The success of an awarded applicant in educating these students will be measured by its ability to meet state determined performance targets for each of three core indicators approved by the U.S. Department of Education/Office of Career, Technical and Adult Education for the Perkins Basic grant Program and its progress in reducing performance gaps for its Special Populations students.	9/1/2024	\$0	\$0	\$2,666,539	31	3.00
3	219901	District	Public Allies Inc., <u>Project Title: "Public Allies San Antonio"</u> .	Purpose of this grant is to develop our ability to meet the needs of the community by increasing our opportunity to work with community-based organization. The partnership with the organizations will help develop a cohort of young social service leaders who can facilitate transformational change leading to the improvement of their communities.	9/1/2024	\$0	\$0	\$505,887	31	3.00
			3	Total Dist.- YTD Single Year Grants		\$0	\$0	\$3,411,888	215	6.00
1	211540	San Antonio College	Texas Workforce Commission, <u>Project Title: "Jobs and Education for Texans"</u> .	This award provides funds to purchase equipment to support new academic programming (e.g. AAS degree and integrated workforce awards in Data Science and Artificial Intelligence (DSA).	8/31/2024	\$0	\$0	\$332,507	250	0.00
			1	Total SAC-YTD Single-Year Grants		\$0	\$0	\$332,507	250	0.00
1	212655	St. Philip's College	U.S. Department of Defense, <u>Project Title: "Cyber Workforce Scholarship Program"</u> .	Program will contribute to our nations' security by developing the human capital of three cyber leader-scholars to serve in the Department of Defense as knowledgeable and highly skilled cybersecurity practitioners. These candidates will not only contribute	6/27/2024	\$0	\$7,820	\$84,085	1	3.00
			1	Total SPC YTD Single-Year Grants		\$0	\$7,820	\$84,085	1.00	3.00
1	215513	Northeast Lakeview College	Texas Higher Education Coordinating Board (THECB), <u>Project Title: "College Readiness and Success Models (CRSM-2024)"</u> .	The 2024 CRSM continues scaling effective strategies that promote systemic reforms, to improve student outcomes and provide professional development opportunities for faculty and staff focused on improving evidence based practices for advising, acceleration strategies and completion/transfers of under prepared students.	9/25/2024	\$0	\$0	\$125,000	150	29.00
			1	Total NLC-YTD Single Year Grants		\$0	\$0	\$125,000	150	29.00
			6	Total YTD Single Year Grants		\$0	\$7,820	\$3,953,480	616	38.00
				Multi-Year Grants						
1	219121	District	University of Texas at San Antonio, <u>Project Title: "Bexar County Fostering Educational Success Pilot Program"</u> . Year 5 of 5.	To support students with foster or adoption experience.	9/1/2024	\$0	\$0	\$333,829	580	5.00

ALAMO COLLEGES DISTRICT
FY 2025 Monthly & YTD Grant Award Funding Activity Report with Award Description

Item No.	Grant Code	College	Funding Source/Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs
2	219166	District	<u>U.S. Department of Education, Project Title: "Alamo Colleges District Educational Opportunity Centers Program".</u> Year 4 of 5.	The Project will provide counseling and information on college admissions to eligible adults who want to enter or continue a program of postsecondary education. Project will also offer services to improve the financial economic literacy of participants, counsel participants on financial aid options and assist in the application process to increase the number of adults who enroll in postsecondary education institutions.	9/1/2024	\$0	\$17,876	\$241,332	850	3.00
3	219195	District	<u>U.S. Department of State thru World Learning. Project Title: "Increase and Diversify Education Abroad for US Students (IDEAS) Program".</u> Year 1 of 2.	Goal is to broaden access to our students to global learning experiences by offering safe, flexible, and culturally enriching short-term study abroad opportunities that cultivate essential global competencies. Students will submerge in an international experiential learning experience by which they will develop the global skills that will render them more employable.	9/1/2024	\$3,000	\$0	\$34,912	0	0.00
3						\$3,000	\$17,876	\$610,073	1,430	8.00
1	211153	San Antonio College	<u>U.S. Department of Education, Project Title: "San Antonio College (SAC)'s Project R.I.S.E. (Ready, Inspired, Successful, Engaged) SSS Program".</u> Year 5 of 5.	The program will increase eligible students' chances of success by providing year round tutoring and prescribed tutoring plans, academic and college readiness instruction. Participants will also receive education in financial aid/financial literacy including information on market and economics and higher education financing and repayment as well as peer mentoring.	9/1/2024	\$0	\$20,168	\$272,354	120	7.00
2	211154	San Antonio College	<u>U.S. Department of Education, Project Title: "San Antonio College (SAC)'s Project Veterans Achieving Learning through Opportunity and Resilience (VALOR) SSS Program".</u> Year 5 of 5.	The program will increase eligible students' chances of success by providing year round tutoring and prescribed tutoring plans, academic and college readiness instruction. Participants will also receive education in financial aid/financial literacy including information on market and economics and higher education financing and repayment as well as peer mentoring.	9/1/2024	\$0	\$20,168	\$272,257	120	7.00
3	211168	San Antonio College	<u>U.S. Department of Education, Project Title: "San Antonio College's (SAC) FY21 Title III, Part F HSI STEM and Articulation Project Bolstering Undergraduate Inquiry, Learning, and Determination (BUILD)".</u> Year 4 of 5.	The HSI STEM and Articulation Project BUILD aims to enhance SAC's support for Hispanic and under represented STEM majors, particularly in high-challenge courses like College Algebra and Calculus. The project focuses on improving graduation and transfer rates through embedded tutoring and fostering inclusive classroom environments. By adopting effective teaching methods, BUILD seeks to make STEM education more accessible and beneficial for all students.	10/1/2024	\$0	\$160,294	\$999,994	1,000	4.00
4	211169	San Antonio College	<u>U.S. Department of Education, Project Title: "San Antonio College's 2021 Child Care Access Means Parents in School (CCAMPIS) Program".</u> Year 4 of 4.	Goal is to increase low-income student success by providing access to high quality child care. Project Director of Student Success will provide academic support counseling for CCAMPIS parents at risk for failure. By the end of each fall, spring and summer semesters at least 90% of CCAMPIS parents will have completed all required workshops/volunteer hours.	10/1/2024	\$0	\$48,729	\$404,862	240	4.00
5	211174	San Antonio College	<u>U.S. Department of Education, Project Title: "San Antonio College's Upward Bound Math and Science Program Project at Highlands High School".</u> Year 2 of 5.	UBMS provides student services programs for individuals from disadvantage backgrounds, first-generation, low-income individuals, etc. UBMS provides up to four years of additional academic support through summer instruction in math, language arts, composition with the curricula that aligns with state exams.	10/1/2024	\$0	\$48,556	\$309,436	60	2.50

ALAMO COLLEGES DISTRICT
FY 2025 Monthly & YTD Grant Award Funding Activity Report with Award Description

Item No.	Grant Code	College	Funding Source/Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs	
6	211184	San Antonio College	U.S. Department of Education, <u>Project Title</u> : "San Antonio College's Upward Bound Math and Science Program project at Edison High School". Year 2 of 5.	UBMS provides student services programs for individuals from disadvantage backgrounds, first-generation, low-income individuals, etc. UBMS provides up to four years of additional academic support through summer instruction in math, language arts, composition, foreign language and lab science with the curricula that aligns with state exams and state readiness standard.	9/1/2024	\$0	\$24,753	\$309,418	56	2.50	
7	211541	San Antonio College	Texas Higher Education Coordinating Board (THECB), <u>Project Title</u> : "The Professional Nursing Shortage Reduction Program (NSRP)". Year 1 of 4.	Grantee shall carry out programs that lead to increases in nursing graduates and licensure.	8/1/2024	\$0	\$0	\$246,736	530	2.00	
7											
Total SAC.-YTD Multi-Year Grants							\$0	\$322,668	\$2,815,057	2,126	29.00
1	212098	St. Philip's College	U.S. Department of Education, <u>Project Title</u> : "St. Philip's College Means Parents in School Program". Year 3 of 4.	Goal of the project is to provide support for the participation of low-income parents in postsecondary education through the provision of campus based childcare services offered at the on-site nationally accredited SPC Child Development Center. Eligible SPC parent students will receive assistance with child care tuition on a sliding fee scale based on their low-income status and academic performance.	9/20/2022	\$0	\$0	\$281,389	70	2.00	
2	212628	St. Philip's College	U.S. Department of Education, <u>Project Title</u> : "Historically Black Colleges and Universities Program (FUTURE Act)". Year 4 of 5.	St. Philip's College will utilize its FUTURE Act grant award to implement and operate three activities that will support and strengthen the overall institutions delivery of services to students with (1) Project Administration and Research Development, (2) Campus Renovation & Technology Improvements and (3) Student Services.	10/1/2024	\$0	\$0	\$1,518,275	0	13.00	
3	212639	St. Philip's College	U.S. Department of Education, <u>Project Title</u> : "Historically Black Colleges and Universities". Year 3 of 5.	St. Philip's College (SPC) will utilize it's Title III award to strengthen and advance its mission and vision to the BEST in the NATION in Student Success and Performance Excellence. With a focus on creating a robust campus culture of Diversity, Equity, and Inclusion (DEI) and the amalgamation of its long-term master plan. (1) Project Administration and Research Development, (2) Centers of Excellence in Mathematics and Science, (3) Capital improvement, (4) Information and Communication Technology, (5) Institute for Teaching Excellence and Staff Development, (6) Student Services, (7) Good Samaritan Veterans Outreach and Transition Center and (8) Cybersecurity Innovations Center.	10/1/2024	\$0	\$0	\$10,832,969	16,990	13.00	
3											
Total SPC-YTD Multi-Year Grants							\$0	\$0	\$12,632,633	17,060	28.00
1	213093	Palo Alto College	U.S. Department of Education, <u>Project Title</u> : "Palo Alto College SSS Project". Year 5 of 5.	The Project will provide participants with academic support, tutoring and advising, information on financial aid assistance, university visits and transfer workshops. The project will address competitive preference priorities through the activities and services fostering affordable paths to gaining skills and increasing levels of financial and economic literacy for participants. The SSS Project's intensive support services will significantly improve their persistence, academic performance (good standing) and graduation/transfer to a 4-year college.	9/1/2024	\$0	\$19,153	\$272,364	140	2.00	

ALAMO COLLEGES DISTRICT
FY 2025 Monthly & YTD Grant Award Funding Activity Report with Award Description

Item No.	Grant Code	College	Funding Source/Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs
2	213094	Palo Alto College	U.S. Department of Education, <u>Project Title: "Palo Alto College DHSI: Project Listo"</u> . Year 5 of 5.	Goals of project Listo (1) Academic Programs- will provide support to facilitate success of students academic goals. (2) Institutional Management-to implement improved academic support, advising, teaching and communication strategies that will increase student engagement and success. (3) Fiscal Stability-to increase revenue by enrolling and retaining students.	10/1/2024	\$0	\$0	\$447,372	500	6.00
3	213099	Palo Alto College	U.S. Department of Education, <u>Project Title: "Palo Alto College Talent Search: Southwest High School"</u> . Year 4 of 5.	The TRIO Talent Search: Southwest ISD project will provide participants with academic support in tutoring and advising, information on Financial literacy and completing financial aid applications and support applying to college. Participants will be provided support for their diverse academic and non-cognitive needs to ensure that they persist, succeed and graduate from high school and enroll in college to complete post-secondary education.	9/1/2024	\$0	\$23,077	\$288,470	500	3.00
4	213102	Palo Alto College	U.S. Department of Education, <u>Project Title: "Palo Alto College Talent Search: South San Antonio and Somerset ISD"</u> . Year 4 of 5.	The PAC Talent Search project will provide participants with academic tutoring and advising; information on financial aid programs; assistance in completing financial aid application and support for applying for college enrollment. Participants will be provided support for their diverse academic and non-cognitive needs to ensure that they persist, succeed and graduate from High School completing a rigorous secondary school program of study.	10/1/2024	\$0	\$23,078	\$288,470	500	3.00
5	213109	Palo Alto College	U.S. Department of Education, <u>Project Title: "Palo Alto College Upward Bound Math Science Project 2022"</u> . Year 3 of 5.	Palo Alto College (PAC) Upward Bound Math and Science (UBMS) will provide participants from East Central High School with academic instruction, tutoring and advising, information on financial aid programs, assistance in completing financial aid applications, financial literacy and support for applying for college enrollment. Participants will be provided support for their diverse academic and non-cognitive needs to ensure that they persist, succeed and graduate from high school completing a rigorous secondary program and enroll in college and graduate with a college degree.	9/1/2024	\$0	\$21,584	\$309,505	60	2.00
6	213110	Palo Alto College	U.S. Department of Education, <u>Project Title: "Palo Alto College Upward Bound 2022"</u> , Year 3 of 5.	Palo Alto College (PAC) Upward Bound will provide participants from Poteet, Pleasanton, Lytle, and Jourdanon High Schools with academic instruction, tutoring and advising information on financial aid programs and assistance in completing financial aid applications, financial literacy and support for apply for college enrollment. Participants will be provided support for their diverse academic and non-cognitive needs to ensure that they persist, succeed and graduate from high school completing a rigorous secondary program and enroll in college and graduate with a college degree.	9/1/2024	\$0	\$26,029	\$380,719	77	2.00
7	213525	Palo Alto College	U.S. Department of Education, <u>Project Title: "Palo Alto College DHSI: Project Avance"</u> . Year 2 of 5.	Activity is to increase STEM student enrollment, Persistence and Success. Under this activity the following components must be met with specific process and outcome objectives (1) Increase Student Support (2) Grow Partnership and (3) Enrich learning.	10/1/2024	\$0	\$0	\$599,212	150	4.00

ALAMO COLLEGES DISTRICT
FY 2025 Monthly & YTD Grant Award Funding Activity Report with Award Description

Item No.	Grant Code	College	Funding Source/Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs
8	213532	Palo Alto College	U.S. Department of Health and Human Services (DHHS), <u>Project Title:</u> "Palo Alto Dental Hygiene Access to Care Program: Enhancing dental hygiene education and community health in South San Antonio by integrating advanced sleep health, CBCT scans and oral cancer screening". Year 1 of 2.	Project proposal is designed to address critical health disparities through the provision . specialized oral healthcare services that focus on Cone Beam Computed Tomography (CBCT) while testing for Obstructive Sleep Apnea. Goal is to utilize current technology while educating patients and students; provide CBCT scan imaging at a reduced cost to the patient to remove financial barriers; enhance overall health outcomes through the early detection and management of conditions that are a result of obstructive sleep apnea	9/30/2024	\$2,399	\$18,494	\$237,500	90	2.00
	8		Total PAC-YTD Multi-Year Grants			\$2,399	\$131,415	\$2,823,612	2,017	24.00
1	214055	Northwest Vista College	U.S. Department of Education, <u>Project Title:</u> "Portal Leading to Undergraduate Success in Science, Technology, Engineering & Math Project (PLUS+STEM Project)". Year 4 of 5.	Project aims to narrow the STEM achievement gap among NVC's Hispanics, Low-income and other disadvantaged student groups through the implementation of enhanced research based activities and services and equitable academic and support services that will empower underrepresented students with the skills and knowledge to succeed in STEM.	10/1/2024	\$0	\$164,608	\$1,000,000	190	14.00
2	214058	Northwest Vista College	National Science Foundation thru the University of Texas at San Antonio, <u>Project Title:</u> "Geoscience Engagement: Growing Interest at Hispanic Serving Institution by Scaffolding Classroom Intervention to Service Learning Projects". Year 3 of 3.	Goal of the project is to broaden participation and enhance retention in the geosciences by testing the effectiveness of an integrated early intervention strategy within the undergraduate degree pipeline.	6/1/2024	\$0	\$3,370	\$24,644	275	0.55
3	214059	Northwest Vista College	Texas Higher Education Coordinating Board (THECB), <u>Project Title:</u> "2023 College Readiness and Success Models". Year 2 of 2.	Key action items for grant project are, Implement an intrusive Advising Model for FT1C students in corequisite English and/or Math courses. Implement culturally responsive curriculum and supports for English language. Increase support for new full-time and part-time faculty teaching corequisite courses through sustained professional development.	9/1/2024	\$0	\$0	\$50,000	1,200	1.00
4	214522	Northwest Vista College	Texas Higher Education Coordinating Board (THECB), <u>Project Title:</u> "Student Success Acceleration program (SSAP) 2.0". Year 1 of 2.	Goal is to enhance student support services to increase re-engaged student productive grade rate, redesign student case management model to increase re-engaged student academic progress and Redesign NVC Student Success webpages specific to re-engaged students and underserved student populations.	9/18/2024	\$0	\$0	\$125,000	196	1.50
	4		Total NVC-YTD Multi-Year Grants			\$0	\$167,978	\$1,199,644	1,861	17.05
1	215015	Northeast Lakeview College	U.S. Department of Agriculture thru the University of Texas at San Antonio, <u>Project Title:</u> "#Eco-JEDI: Building a City-Wide Collaboration to Facilitate Career Readiness in FAS through Science & Counter-Storytelling". Year 3 of 4.	Project seeks to increase recruitment, graduation and career readiness by diminishing barriers and prioritizing diversity and inclusion of UP in science, technology, engineering and mathematics (STEM) through a city wide collaboration of three HSI's. The grant actively increases scientific communication by recruiting faculty to design and implement writing in their courses each year and provides students with robust opportunities and exposure to career readiness sessions and activities.	9/1/2024	\$0	\$8,025	\$56,133	600	18.00

ALAMO COLLEGES DISTRICT
FY 2025 Monthly & YTD Grant Award Funding Activity Report with Award Description

Item No.	Grant Code	College	Funding Source/Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs
2	215511	Northeast Lakeview College	U.S . Department of Education, <u>Project Title: "Alamo SUCCESS Data Analysis Project (strengthening Understanding, Capacity, Competence, and Excellence in Student Success)".</u> Year 1 of 5.	Alamo SUCCESS grant stewardship council composed of representative planning and data analysis professionals from each of the five colleges will oversee the two components of the grant. (1) improving data collection and analysis and (2) providing student services identified as needs by the new and improved capabilities for analysis.	10/1/2024	\$0	\$0	\$550,000	10,000	1.00
3	215512	Northeast Lakeview College	Texas Higher Education Coordinating Board (THECB), <u>Project Title: "Student Success Acceleration Program (SSAP)".</u> Year 1 of 2.	The Nighthawks Student Outreach and Retention (SOAR) project5 will direct the adoption of the Pronto student engagement platform at NLC to create communities of support outside of the classroom. Project is designed to enhance communication between students, faculty and staff in theoretical studies that demonstrate that when students feel connected to their campus community they display higher grades, persistence and lower rates of depression and anxiety.	10/4/2024	\$0	\$0	\$150,000	68	1.00
	3		Total NLC-MTD Multi Year Grants			\$0	\$8,025	\$756,133	10,668	20.00
	28			Total YTD Multi-Year Grants		\$5,399	\$647,961	\$20,837,152	35,162	126.05
	34			GRAND TOTAL-YTD SINGLE AND MULTI-YEAR GRANTS		\$5,399	\$655,781	\$24,790,632	35,778	164.05

ALAMO COLLEGES DISTRICT
FY 2025 Monthly (MTD) Restricted Contract Activity Report
 December 01, 2024 - December 31, 2024

Item No.	Grant Code	College	Funding Source / Grant	Description/Function	Date of Award Letter	Match Amount	Indirect Cost	Funding Amount	Students Served	No. of FTEs
1	245015	Northeast Lakeview College	Center for Expanding Leadership and Opportunity, thru Allstate Foundation. <u>Project Title:</u> "College Service Grant".	Purpose of this funding is to enhance access and impact for youth service leaders. Security facility space and resources to implement youth-led service activities and mitigate barriers to NLC student participation through transportation vouchers and meals.	10/11/2024	0	0	\$10,000	100	0.00
			Total NLC.-MTD Restricted Grants			\$0	\$0	\$10,000	100	0.00
1				GRAND TOTAL-MTD RESTRICTED CONTRACTS		\$0	\$0	\$10,000	100	-

ALAMO COLLEGES DISTRICT
FY 2025 YTD Restricted Contract (Non-Grant) Summary Report
 December 1, 2024 - December 31, 2024

No.	Contract Recipient	No. of Contracts Executed for the Year	YTD Total Amount of Contracts	No. Students to be Served
1	District Restricted Contracts	1	\$26,765	133
2	San Antonio College			
3	St. Philip's College			
4	Palo Alto College			
5	Northwest Vista College	1	\$10,000	0
6	Northeast Lakeview College			
	Total	2	\$36,765	133

Year-to-Date Number of Contracts in Selected Dollar Ranges:

No.	Contract Recipient	\$.01-\$9,999.99	\$10,000- \$99,999	\$100,000 and Higher	Total
1	District Restricted Contracts		1		
2	San Antonio College				
3	St. Philip's College				
4	Palo Alto College				
5	Northwest Vista College		1		
6	Northeast Lakeview College				
	Total	0	2	0	2

Discussion and Possible Action on Approval of Construction Reports

Presented to the Board acting as Committee of the Whole on February 18, 2025, and now presented to the Board for approval on February 25, 2025.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby accepts the construction reports as presented.”

PURPOSE

The following financial reports are presented to the Board of Trustees for informational and approval purposes for December 31, 2024.

BACKGROUND

1. 2017 Capital Improvement Program Overview Chart(s)
2. 2017 CIP General Obligation Bond / Maintenance Tax Note Summary and Detail Report

IMPLICATIONS

Financial: N/A

Strategic Plan: Strategic Objective III Performance Excellence

Human Resources: N/A

ATTACHMENTS: Construction Reports

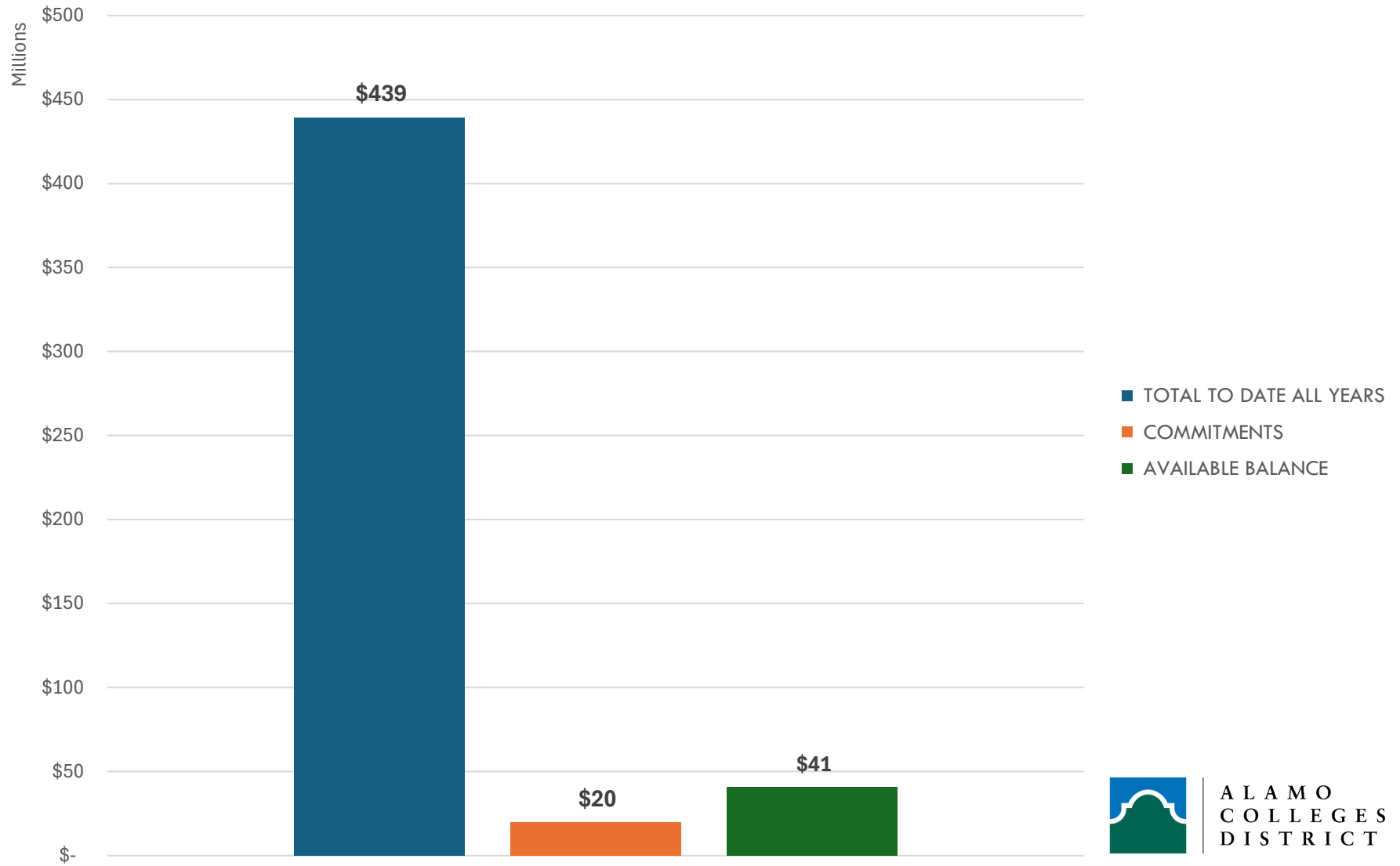
Lisa L. Mazure, MSA, CPA
Associate Vice Chancellor for Finance and
Fiscal Services

Dr. Thomas Cleary
Interim Vice Chancellor for Finance and
Administration

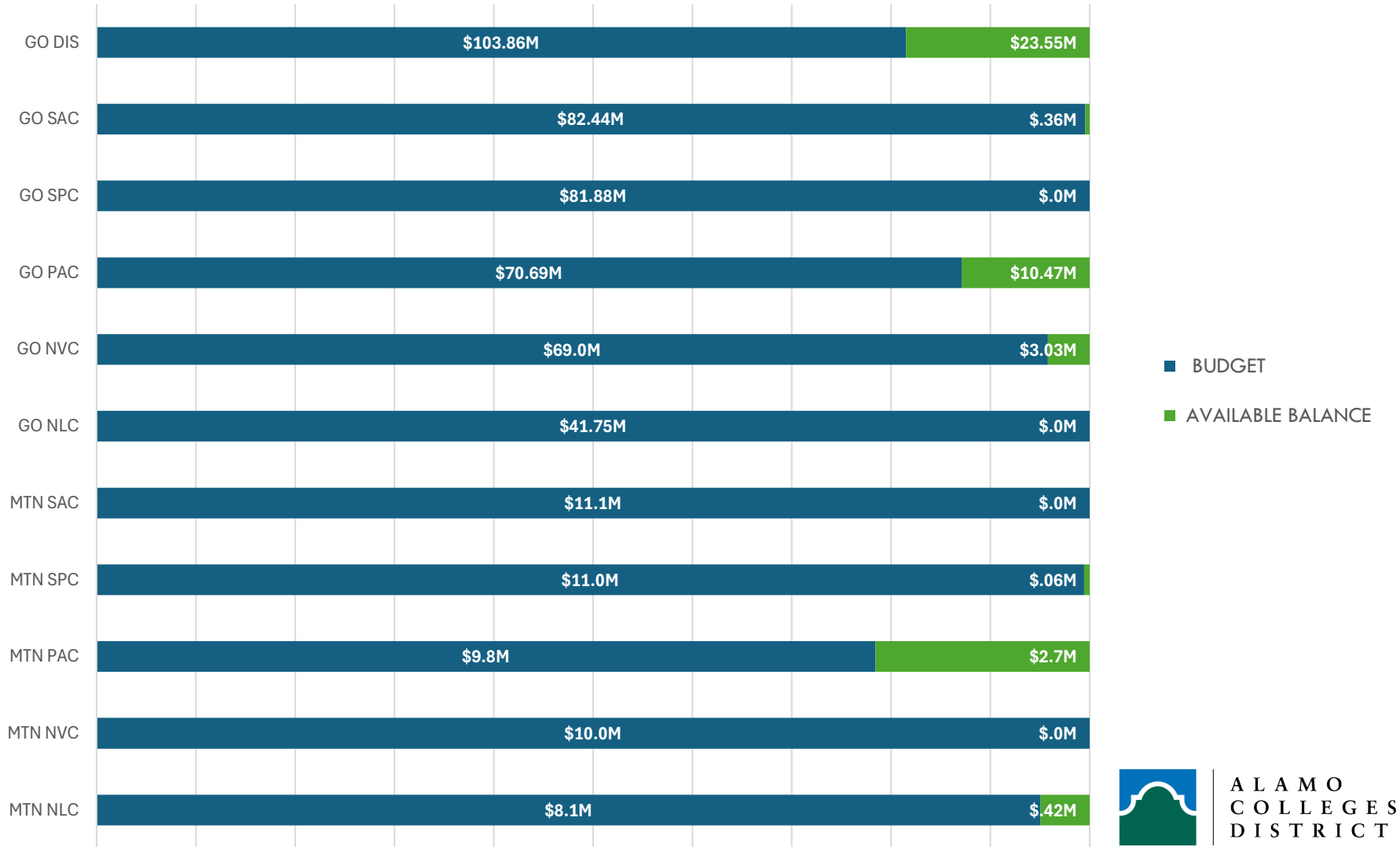
Dr. Mike Flores, Chancellor



Budget vs Actuals - Overview (GO & MTN) Inception to December 31, 2024



Budget vs Available Balance Inception to December 31, 2024



ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM SUMMARY
As of December 31, 2024

FUNDING SOURCES	GO 2017 Limited Tax Bonds	MTN 2020 Maintenance Tax Bonds	GO 2021 Limited Tax Bonds	GO 2022 Limited Tax Bonds	TOTAL
General Obligation Bonds	\$ 173,000,000	\$ -	\$ 225,000,000	\$ 52,000,000	\$ 450,000,000
Maintenance Tax Note Bonds	\$ -	\$ 50,000,000	\$ -	\$ -	\$ 50,000,000
TOTAL FUNDING SOURCES	\$ 173,000,000	\$ 50,000,000	\$ 225,000,000	\$ 52,000,000	\$ 500,000,000

BY LOCATION	BUDGET	CURRENT YEAR TOTAL	PRIOR YEARS' TOTAL	TOTAL TO DATE ALL YEARS	COMMITMENTS	AVAILABLE BALANCE
DISTRICT & DISTRICT WIDE - 2017 G.O. BOND	\$ 103,861,759	\$ 1,441,770	\$ 77,298,251	\$ 78,740,021	\$ 1,575,750	\$ 23,545,988
SAN ANTONIO COLLEGE - 2017 G.O. BOND	\$ 82,442,288	\$ 632	\$ 81,989,192	\$ 81,989,824	\$ 87,822	\$ 364,642
ST. PHILIP'S COLLEGE & SWC - 2017 G.O. BOND	\$ 81,882,071	\$ -	\$ 81,882,071	\$ 81,882,071	\$ -	\$ 0
PALO ALTO COLLEGE - 2017 G.O. BOND	\$ 70,687,015	\$ 346,232	\$ 58,508,879	\$ 58,855,111	\$ 1,362,506	\$ 10,469,398
NORTHWEST VISTA COLLEGE - 2017 G.O. BOND	\$ 69,000,000	\$ (131,656)	\$ 57,621,609	\$ 57,489,953	\$ 8,484,275	\$ 3,025,772
NORTHEAST LAKEVIEW COLLEGE - 2017 G.O. BOND	\$ 41,748,047	\$ 1,071	\$ 41,730,980	\$ 41,732,051	\$ 15,996	\$ -
General Obligation Bond Totals	\$ 449,621,179	\$ 1,658,048	\$ 399,030,981	\$ 400,689,030	\$ 11,526,350	\$ 37,405,800
SAN ANTONIO COLLEGE - 2020 MTN BOND	\$ 11,100,000	\$ -	\$ 11,100,000	\$ 11,100,000	\$ -	\$ -
ST. PHILIP'S COLLEGE & SWC - 2020 MTN BOND	\$ 11,000,000	\$ -	\$ 10,937,817	\$ 10,937,817	\$ -	\$ 62,183
PALO ALTO COLLEGE - 2020 MTN BOND	\$ 9,800,000	\$ -	\$ 7,103,426	\$ 7,103,426	\$ -	\$ 2,696,574
NORTHWEST VISTA COLLEGE - 2020 MTN BOND	\$ 10,000,000	\$ -	\$ 1,818,853	\$ 1,818,853	\$ 8,181,147	\$ 0
NORTHEAST LAKEVIEW COLLEGE - 2020 MTN BOND	\$ 8,100,000	\$ -	\$ 7,678,967	\$ 7,678,967	\$ -	\$ 421,033
MTN Bond Totals	\$ 50,000,000	\$ -	\$ 38,639,063	\$ 38,639,063	\$ 8,181,147	\$ 3,179,791
TOTAL FOR ALL 2017 CIP BONDS	\$ 499,621,180	\$ 1,658,048	\$ 437,670,044	\$ 439,328,092	\$ 19,707,497	\$ 40,585,590

ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT
As of December 31, 2024

General Obligation Bonds							
PROJECT TITLE	Adjusted Budget	Current Month Expenses	Current Yr Expenses	Prior Yrs Expenses	Total to Date All Yrs Expenses	Commitments	Available Balance
DIS-WETC GO17 - T1	24,000,000	9,983	9,983	23,771,346	23,781,329	6,999	211,672
DIS-SETC GO17 - T1	23,000,000	19,250	312,168	19,921,729	20,233,897	715,741	2,050,363
DIS-N. 281 Property purch - GO17 - T1	5,000,000	-	-	5,000,000	5,000,000	-	-
DIS I-10 NW Ed and Train Ctr. - GO17 - T2	23,881,758	45,654	194,224	2,827,578	3,021,803	628,990	20,230,966
SWC- Redund Police Dpatch @ SWC - GO17 - T1	2,955,408	-	-	2,955,408	2,955,408	-	(0)
DIS MOKA Prog. MGT. - GO17	44,592	-	-	7,254	7,254	-	37,338
TOTAL FOR DISTRICT	\$ 78,881,758	\$ 74,887	\$ 516,375	\$ 54,483,315	\$ 54,999,691	\$ 1,351,730	\$ 22,530,338
DIS Instructional Tech GO17 - T1	2,556,117	25,529	289,187	1,128,944	1,418,130	122,337	1,015,649
DIS Infrastructural & ACOL GO17 T1	12,251,967	465,207	465,207	11,685,075	12,150,283	101,684	0
DIS Comm. & Collaboration Tools GO17 T1	3,997,214	-	-	3,997,214	3,997,214	-	-
Reporting and Analysis - T3	843,897	171,000	171,000	672,897	843,897	-	-
DIS Mobile Tech & Security GO17 - T3	5,330,806	-	-	5,330,805	5,330,805	-	0
TOTAL FOR DISTRICT WIDE INFO. TECH.	\$ 24,980,000	\$ 661,736	\$ 925,394	\$ 22,814,936	\$ 23,740,330	\$ 224,021	\$ 1,015,650
TOTAL FOR DISTRICT / DISTRICT WIDE	\$ 103,861,759	\$ 736,623	\$ 1,441,770	\$ 77,298,251	\$ 78,740,021	\$ 1,575,750	\$ 23,545,988
SAC-Parking Garage GO17 - T1	18,638,309	-	-	18,554,111	18,554,111	84,198	(0)
SAC-Childcare Bldg GO17 - T1	16,653,577	-	-	16,486,077	16,486,077	-	167,500
SAC Law Enforce/ 1st Responder - GO17 - T2	19,905,460	-	632	19,839,062	19,839,694	3,624	62,142
SAC Fletcher St Success Ren w/ Main Entry - GO17 - T2	9,689,076	-	-	9,689,076	9,689,076	-	-
SAC Physical Plant - GO17 - T3	2,471,654	-	-	2,471,654	2,471,654	-	0
SAC Chance Academic Ren - GO17 - T3	3,604	-	-	3,604	3,604	-	-
SAC MFA Ren - GO17 - T3	47,808	-	-	47,808	47,808	-	-
SAC NEW SCIENCE BLDG - GO17	15,032,801	-	-	14,897,801	14,897,801	-	135,000
TOTAL FOR SAC	\$ 82,442,288	\$ -	\$ 632	\$ 81,989,192	\$ 81,989,824	\$ 87,822	\$ 364,642
SPC Culinary Arts Center Exc GO17 -T1	29,997,330	-	-	29,997,330	29,997,330	-	(0)
SPC Norris Tech Renovation GO17 - T2	14,851,838	-	-	14,851,838	14,851,838	-	-
SPC Bowden Renovation GO17 - T3	13,690,846	-	-	13,690,845	13,690,845	-	0
TOTAL FOR SPC	\$ 58,540,014	\$ -	\$ -	\$ 58,540,013	\$ 58,540,013	\$ -	\$ 0
SPC Welding and Auto Body Fac -GO17 -T2	23,342,058	-	-	23,342,058	23,342,058	-	(0)
TOTAL FOR SWC	\$ 23,342,058	\$ -	\$ -	\$ 23,342,058	\$ 23,342,058	\$ -	(0)
TOTAL FOR SPC / SWC	\$ 81,882,071	\$ -	\$ -	\$ 81,882,071	\$ 81,882,071	\$ -	\$ 0

ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT
As of December 31, 2024

General Obligation Bonds							
PROJECT TITLE	Adjusted Budget	Current Month Expenses	Current Yr Expenses	Prior Yrs Expenses	Total to Date All Yrs Expenses	Commitments	Available Balance
PAC Manufacturing Bldg GO17 - T1	48,208,991	323,944	346,232	47,766,110	48,112,342	62,472	34,177
PAC Real Estate Purchase (under district funding) GO17 - T1	5,118,242	-	-	5,118,242	5,118,242	-	0
PAC Student Engagement & Welcome Ctr GO17 - T2	4,780	-	-	4,780	4,780	-	-
PAC Natatorium and Gym Ren GO17 - T2	13,769,259	0	-	2,012,886	2,012,886	1,298,747	10,457,626
PAC Physical Plant GO17 - T3	3,585,744	-	-	3,606,862	3,606,862	1,288	(22,405)
TOTAL FOR PAC	\$ 70,687,015	\$ 323,944	\$ 346,232	\$ 58,508,879	\$ 58,855,111	\$ 1,362,506	\$ 10,469,398
NVC Parking Garage GO17 - T1	9,701,860	-	-	9,472,467	9,472,467	-	229,393
NVC Welcome Ctr. GO17 - T1	15,770,421	-	-	15,711,143	15,711,143	-	59,278
NVC Cultural Prog Ctr Excellen GO17 - T2	11,613,947	-	(131,656)	1,165,535	1,033,879	8,484,275	2,095,793
NVC STEM GO17 - T3	29,114,984	-	-	28,554,034	28,554,034	-	560,950
NVC Physical Plant GO17 - T3	2,798,788	-	-	2,718,430	2,718,430	-	80,358
TOTAL FOR NVC	\$ 69,000,000	\$ -	\$ (131,656)	\$ 57,621,609	\$ 57,489,953	\$ 8,484,275	\$ 3,025,772
NLC Tech Ctr Excellence/Science Building GO17 - T2	41,748,047	-	1,071	41,730,980	41,732,051	15,996	-
TOTAL FOR NLC	\$ 41,748,047	\$ -	\$ 1,071	\$ 41,730,980	\$ 41,732,051	\$ 15,996	\$ -
TOTAL 2017 G.O. BONDS	\$ 449,621,179	\$ 1,060,568	\$ 1,658,048	\$ 399,030,981	\$ 400,689,030	\$ 11,526,350	\$ 37,405,800

ALAMO COLLEGES DISTRICT
2017 - CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY PROJECT
As of December 31, 2024

Maintenance Tax Notes							
PROJECT TITLE	Adjusted Budget	Current Month Expenses	Current Yr Expenses	Prior Yrs Expenses	Total to Date All Yrs Expenses	Commitments	Available Balance
SAC FLETCH ST SCSS MTN20	11,100,000	-	-	11,100,000	11,100,000	-	-
TOTAL FOR SAC	\$ 11,100,000	\$ -	\$ -	\$ 11,100,000	\$ 11,100,000	\$ -	\$ -
SPC THCA Culinary-MTN20	2,135,269	-	-	2,135,269	2,135,269	-	-
SPC NORRIS TECH MTN20	8,448,279	-	-	8,448,279	8,448,279	-	-
SPC WELD & AUTO MTN20	354,269	-	-	354,269	354,269	-	(0)
SPC UNALLOCATED MTN20	62,183	-	-	-	-	-	62,183
TOTAL FOR SPC / SWC	\$ 11,000,000	\$ -	\$ -	\$ 10,937,817	\$ 10,937,817	\$ -	\$ 62,183
PAC NATA & GYM IMP - MTN20	9,800,000	-	-	7,103,426	7,103,426	-	2,696,574
TOTAL FOR PAC	\$ 9,800,000	\$ -	\$ -	\$ 7,103,426	\$ 7,103,426	\$ -	\$ 2,696,574
NVC CUL PRGMS CYP REN - MTN20	8,181,147	-	-	-	-	8,181,147	-
NVC WELCOME CTR - MTN20	1,818,853	-	-	1,818,853	1,818,853	-	0
TOTAL FOR NVC	\$ 10,000,000	\$ -	\$ -	\$ 1,818,853	\$ 1,818,853	\$ 8,181,147	\$ 0
NLC SCI/TECH CTR of EXEL - MTN20	5,424,101	-	-	5,424,101	5,424,101	-	-
NLC VETERANS CENTER FFE - MTN20	421,033	-	-	-	-	-	421,033
NLC ACA BLDG I ELEV - MTN20	1,260,941	-	-	1,260,941	1,260,941	-	(0)
NLC NLIB Elev & L Ren - MTN20	143,926	-	-	143,926	143,926	-	0
NLC STU COM MOIST BAR - MTN20	850,000	-	-	850,000	850,000	-	-
TOTAL FOR NLC	\$ 8,100,000	\$ -	\$ -	\$ 7,678,967	\$ 7,678,967	\$ -	\$ 421,033
TOTAL 2020 MTN BONDS	\$ 50,000,000	\$ -	\$ -	\$ 38,639,063	\$ 38,639,063	\$ 8,181,147	\$ 3,179,791
TOTAL 2017 CIP G.O. & MTN BONDS	\$ 499,621,180	\$ 1,060,568	\$ 1,658,048	\$ 437,670,044	\$ 439,328,092	\$ 19,707,497	\$ 40,585,590

Discussion and Possible Action on Approval of Financial Reports

Presented to the Board acting as Committee of the Whole on February 18, 2025 and now presented to the Board for approval on February 25, 2025.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby accepts the financial reports as presented.”

PURPOSE

The following financial reports are presented to the Board of Trustees for informational and approval purposes for December 31, 2024.

BACKGROUND

1. Financial Charts
2. Comparison of Year-to-Date Actual Revenues/Expenditures

IMPLICATIONS

Financial: N/A

Strategic Plan: Strategic Objective III Performance Excellence

Human Resources: N/A

ATTACHMENTS: Financial Reports

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

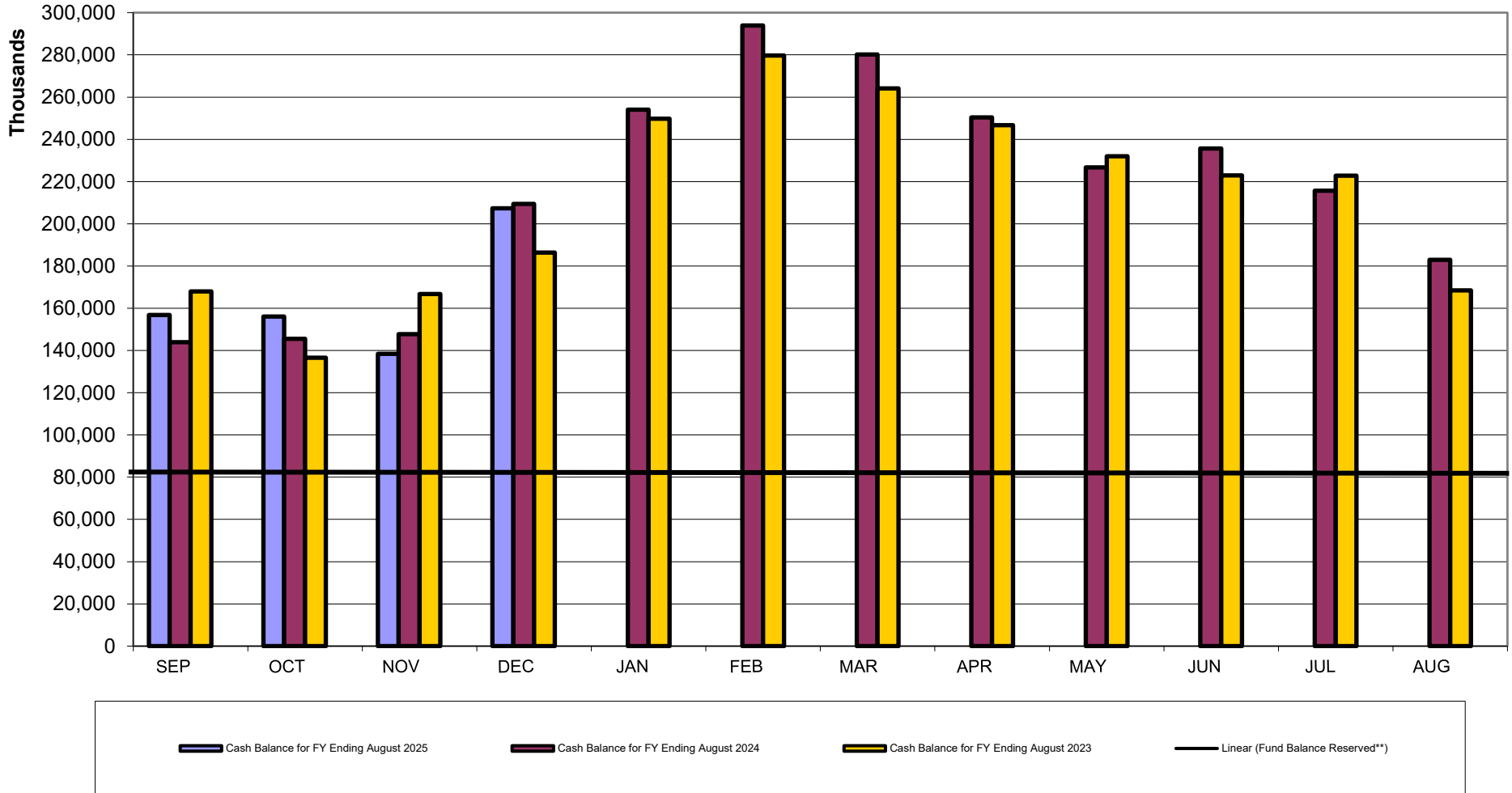
Dr. Thomas Cleary
Interim Vice Chancellor for Finance and
Administration

Dr. Mike Flores, Chancellor



ALAMO
COLLEGES
DISTRICT

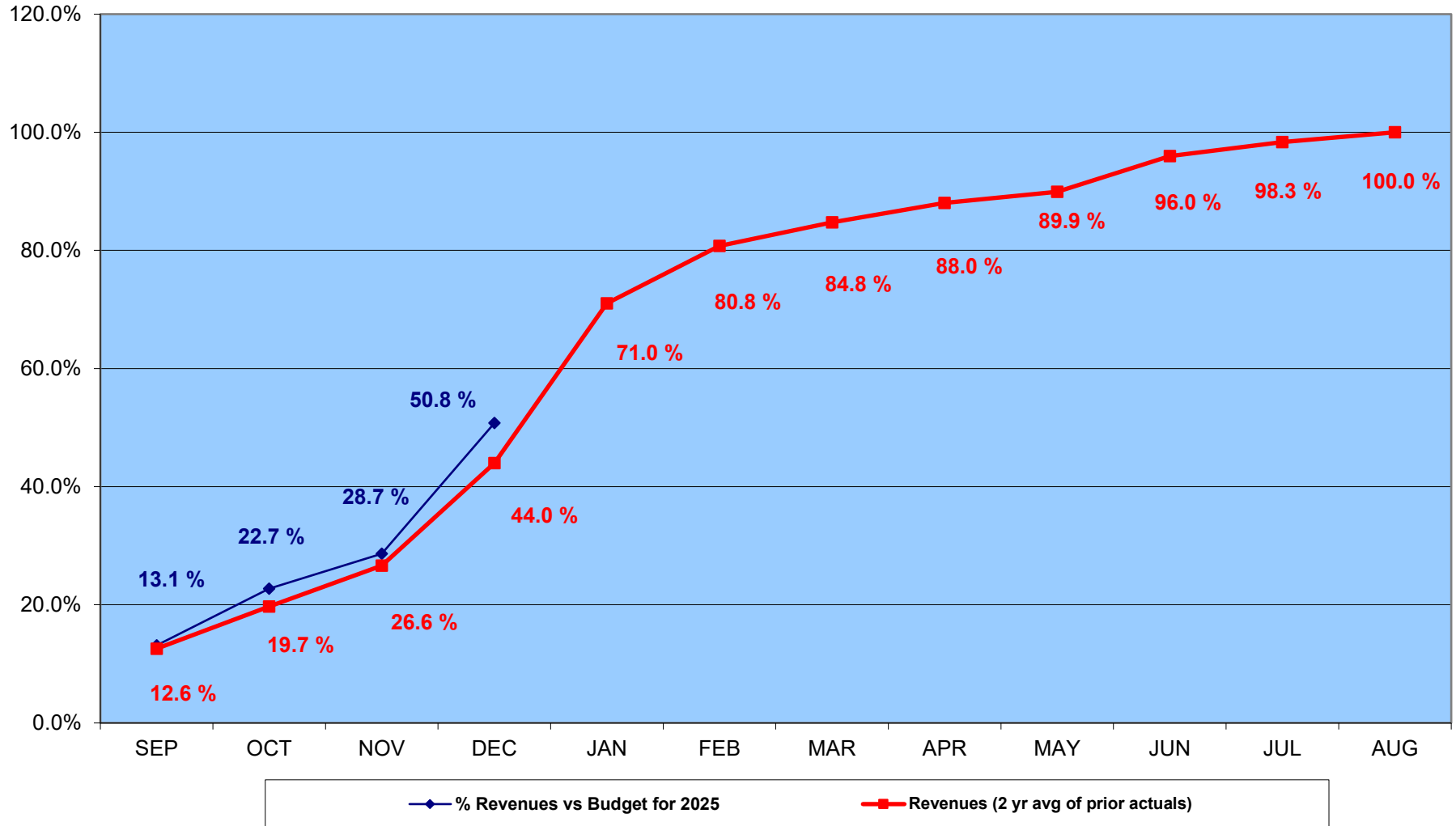
**Alamo Colleges District
Current Operating Fund Cash Analysis**
(For Fiscal Years Ending August 2025, 2024 and 2023)
Through December 2024



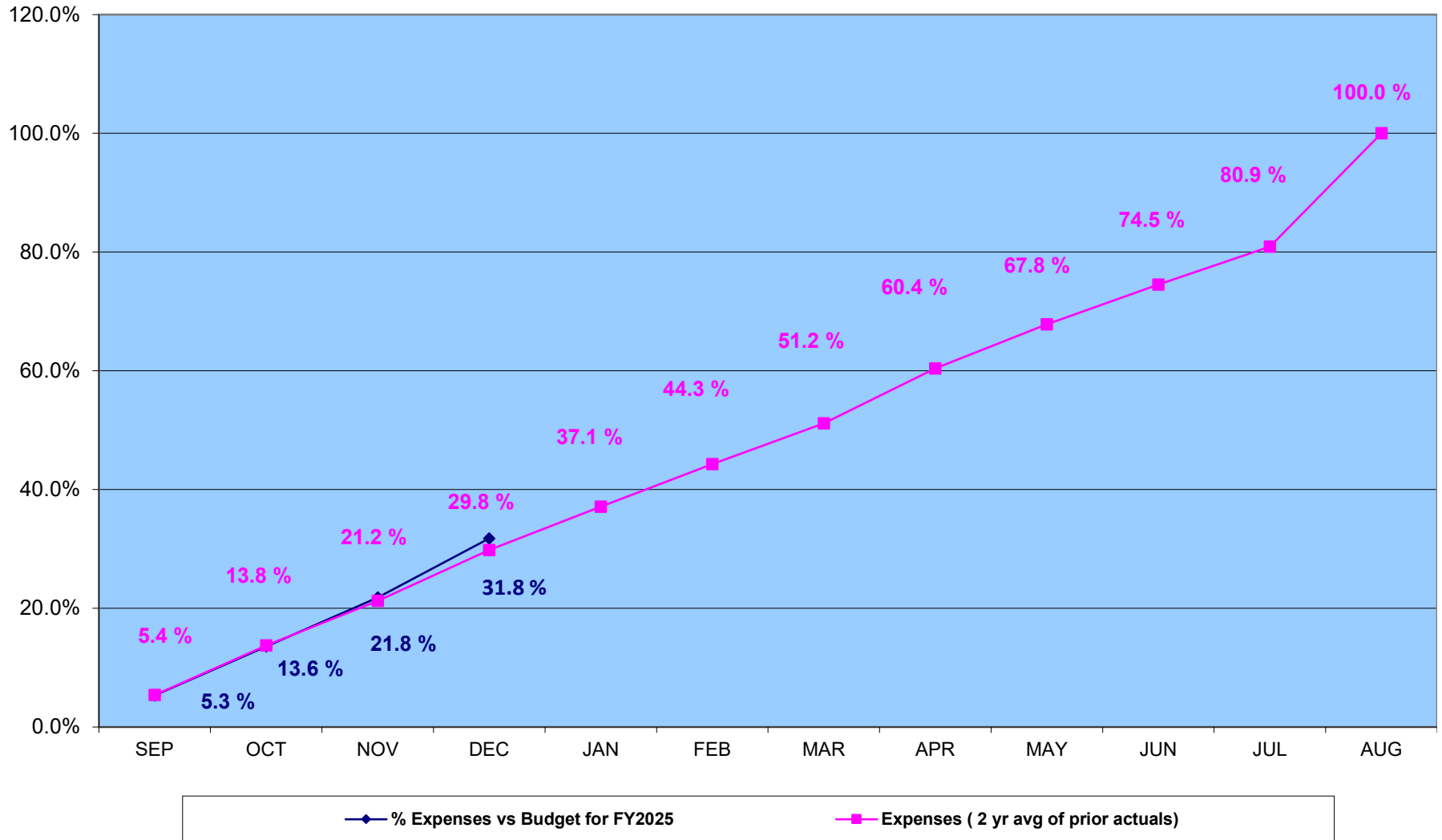
*Includes Cash and Investments.
 Chart excludes cash balances for capital construction and debt service.
 August includes Fall Tuition collections.

**Fund Balance Reserved excludes encumbrances and operating commitments.

Alamo Colleges District Unrestricted Operating Actual Revenues as % of Adjusted Budgeted Revenues Compared to Average of Two Prior Years Actual Revenues



**Alamo Colleges District
Unrestricted Operating Actual Expenses and Transfers as % of Adjusted Budgeted Expenses and Transfers
Compared to Average of Two Prior Years Actual Expenses and Transfers**



ALAMO COLLEGES DISTRICT
FY 2024 - 2025 ALL FUNDS ACTUALS VS BUDGET REPORT
DECEMBER 2024 YEAR-TO-DATE

	Adjusted Budget 2024 - 2025 (A) (as of December 2024)		YTD Actual 12/31/2024		% of Budget (4th month / 33.3 % of Year)			
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted		Restricted	
					12/31/24	12/31/23	12/31/24	12/31/23
REVENUES								
Instruction and General	521,975,199	40,584,608	263,346,723	5,046,283	50.5%	51.7%	12.4%	27.9%
Public Service	340,500	-	415,832	-	122.1%	29.0%		
Scholarships and Fellowships	-	94,751,553	-	16,945,324			17.9%	18.8%
Auxiliary Enterprises	3,434,172	-	2,223,769	-	64.8%	62.1%		
Student Activity Fee	2,814,345	-	2,367,896	-	84.1%	86.3%		
Subtotal Current Funds	528,564,216	135,336,161	268,354,220	21,991,607	50.8%	51.9%	16.2%	21.7%
Capital Outlay	-	10,322,153	-	808,159			7.8%	13.2%
Renewals & Replacements	-	-	-	-				
Building	-	34,072,959	-	3,092,455			9.1%	28.3%
Furniture & Equipment	-	-	-	-				
Debt Services	-	102,929,829	-	54,512,646			53.0%	51.3%
Subtotal Plant Funds	-	147,324,941	-	58,413,260		0.0%	39.6%	43.8%
TOTAL REVENUES	528,564,216	282,661,102	268,354,220	80,404,867	50.8%	51.9%	28.4%	33.0%
BEGINNING FUND BALANCES (B)								
Instruction and General	109,955,079	2,182,661	109,955,079	2,182,661				
Public Service	(1,180,232)	-	(1,180,232)	-				
Scholarships and Fellowships	-	8,952,401	-	8,952,401				
Auxiliary Enterprises	5,612,715	-	5,612,715	-				
Student Activity Fee	2,387,593	-	2,387,593	-				
Subtotal Current Funds	116,775,155	11,135,062	116,775,155	11,135,062				
Capital Outlay	-	50,363,368	-	50,363,368				
Renewals & Replacements	-	-	-	-				
Building	-	303,094,388	-	303,094,388				
Furniture & Equipment	-	20,473,776	-	20,473,776				
Debt Services	-	14,883,009	-	14,883,009				
Subtotal Plant Funds	-	388,814,541	-	388,814,541				
TOTAL BEGINNING FUND BALANCES	116,775,155	399,949,603	116,775,155	399,949,603				
TOTAL AVAILABLE (Revenues + Beg. Fund Balance)								
Instruction and General	631,930,278	42,767,269	373,301,802	7,228,944				
Public Service	(839,732)	-	(764,400)	-				
Scholarships and Fellowships	-	103,703,954	-	25,897,725				
Auxiliary Enterprises	9,046,887	-	7,836,484	-				
Student Activity Fee	5,201,938	-	4,755,489	-				
Subtotal Current Funds	645,339,371	146,471,223	385,129,375	33,126,669				
Capital Outlay	-	60,685,521	-	51,171,527				
Renewals & Replacements	-	-	-	-				
Building	-	337,167,347	-	306,186,843				
Furniture & Equipment	-	20,473,776	-	20,473,776				
Debt Services	-	117,812,838	-	69,395,655				
Subtotal Plant Funds	-	536,139,482	-	447,227,801				
TOTAL AVAILABLE	645,339,371	682,610,705	385,129,375	480,354,470				

(A) Includes no budget amendments.

(B) Beginning fund balance are unaudited ending FY23-24 fund balances. The fund balances include Board mandated 15% operating reserve, grants, construction, scholarships, & gifts funds.

ALAMO COLLEGES DISTRICT
FY 2024 - 2025 ALL FUNDS ACTUALS VS BUDGET REPORT
DECEMBER 2024 YEAR-TO-DATE

	Adjusted Budget 2024 - 2025 (A) (as of December 2024)		YTD Actual 12/31/2024		% of Budget (4th month / 33.3 % of Year)			
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted		Restricted	
					12/31/24	12/31/23	12/31/24	12/31/23
EXPENDITURES								
Instruction and Genera	488,254,170	40,584,608	157,409,446	8,327,236	32.2%	28.4%	20.5%	28.7%
Public Service	2,301,722	-	595,579	-	25.9%	27.6%	-	-
Scholarships and Fellowships	-	100,924,051	-	19,419,677	-	-	19.2%	18.8%
Auxiliary Enterprises	1,533,309	-	296,372	-	19.3%	12.8%	-	-
Student Activity Fee	3,148,390	-	970,648	-	30.8%	31.6%	-	-
Subtotal Current Funds	495,237,591	141,508,659	159,272,045	27,746,913	32.2%	28.3%	19.6%	21.8%
Capital Outlay	-	30,104,793	-	2,712,079	-	-	9.0%	2.7%
Renewals & Replacements	-	-	-	-	-	-	-	-
Building	-	193,696,009	-	22,972,790	-	-	11.9%	5.3%
Furniture & Equipment	-	5,068,468	-	54,300	-	-	-	-
Debt Services	-	111,213,416	-	5,627,948	-	-	5.1%	5.4%
Subtotal Plant Funds	-	340,082,686	-	31,367,117	-	-	9.2%	6.0%
TOTAL EXPENDITURES	495,237,591	481,591,345	159,272,045	59,114,030	32.2%	28.3%	12.3%	10.6%
TRANSFERS (IN) OUT								
Instruction and General	-	-	8,704,165	-	-	-	-	-
Public Service	-	-	-	-	-	-	-	-
Scholarships and Fellowships	6,625,494	(6,625,494)	-	(3,195,042)	-	-	-	-
Auxiliary Enterprises	-	-	-	-	-	-	-	-
Student Activity Fee	-	-	-	-	-	-	-	-
Subtotal Current Funds	6,625,494	(6,625,494)	8,704,165	(3,195,042)	-	-	-	-
Capital Outlay	1,257,452	(1,257,452)	-	-	-	-	-	-
Renewals & Replacements	-	-	-	-	-	-	-	-
Building	51,000	(51,000)	-	-	-	-	-	-
Furniture & Equipment	18,992,679	(18,992,679)	-	-	-	-	-	-
Debt Services	6,400,000	(6,400,000)	-	(5,509,123)	-	-	-	-
Subtotal Plant Funds	26,701,131	(26,701,131)	-	(5,509,123)	-	-	-	-
NET TRANSFERS	33,326,625	(33,326,625)	8,704,165	(8,704,165)	-	-	-	-
TOTAL EXPENSE & TRANSFERS	528,564,216	448,264,720	167,976,210	50,409,865	31.8%	31.0%	11.2%	6.2%
ENDING FUND BALANCES								
Instruction and General	143,676,108	2,182,661	207,188,191	(1,098,292)	-	-	-	-
Public Service	(3,141,454)	-	(1,359,979)	-	-	-	-	-
Scholarships and Fellowships	(6,625,494)	9,405,397	-	9,673,090	-	-	-	-
Auxiliary Enterprises	7,513,578	-	7,540,112	-	-	-	-	-
Student Activity Fee	2,053,548	-	3,784,841	-	-	-	-	-
Subtotal Current Funds	143,476,286	11,588,058	217,153,165	8,574,798	-	-	-	-
Capital Outlay	(1,257,452)	31,838,180	-	48,459,448	-	-	-	-
Renewals & Replacements	-	-	-	-	-	-	-	-
Building	(51,000)	143,522,338	-	283,214,053	-	-	-	-
Furniture & Equipment	(18,992,679)	34,397,987	-	20,419,476	-	-	-	-
Debt Services	(6,400,000)	12,999,422	-	69,276,830	-	-	-	-
Subtotal Plant Funds	(26,701,131)	222,757,927	-	421,369,807	-	-	-	-
TOTAL ENDING FUND BALANCES	116,775,155	234,345,985	217,153,165	429,944,605	-	-	-	-
TOTAL EXP, TRF & BALANCES	645,339,371	682,610,705	385,129,375	480,354,470	-	-	-	-

(A) Includes no budget amendments.

ALAMO COLLEGES DISTRICT
FOR THE FOUR MONTH PERIOD ENDED DECEMBER 31, 2024

(1) Revenue Variance:

For the four-month period ended December 31, 2024, operating revenue increased by 2.2%, or \$5.9 million, to \$268.4 million, compared to \$262.5 million for the same period in the prior year. This increase is primarily attributed to an increase in tax revenues of \$5.1 million, a \$2.2 million rise in tuition and fee revenues, an increase in other income of \$0.7 million, partially offset by a reduction in state appropriations of \$2.1 million.

- a) Tax revenues for FY25 and FY24 are \$141.8 and \$136.7 million, respectively. This represents a 3.7% increase over last year. The budget for tax revenues for FY25 and FY24 stand at \$271.4 million and \$255.4 million. The District continues to benefit from increasing taxable values in Bexar County. The projected ad valorem taxes increase as the taxable assessed value of properties across Bexar County providing a 6.3% increase in budgeted tax revenues, with no change to the property tax rate. This increase will continue to fund critical facilities maintenance and operations, expansion of workforce programs like nursing and high demand programs.
- b) Tuition and fees for FY25 increased by 3.5%, or \$2.2 million, compared to FY24. FY25 revenues are \$65.6 million, or 52.4% of the budget, versus FY24 revenues of \$63.4 million, or 54.3% of the budget. The positive variance in regular tuition is attributed to a strong increase in headcount and semester credit hours, offset by the Board's decision to reduce Out-of-District and Non-Texas/Non-Resident tuition rates to make the cost of attendance more affordable. Headcount enrollment for Fall 2024 increased by 10.9%, or 7,849 students, to 79,680. Fall 2024 semester credit hours also showed a similar increase of 11.1%, or 55,481 hours, reaching a total of 557,511 semester credit hours (as of 10/23/2024).
- c) State appropriations for the current and prior years are \$53.4 million and \$55.5 million, respectively, representing 46.8% and 47.5% of their respective budgets. State appropriations include state-paid benefits (group health and retirement). Budgeted appropriations for FY25 are \$114.0 million, compared to \$116.8 million in the prior year.

(2) Expense Variance:

- a) The total All Funds expense budget approved by the Board of Trustees for FY 2024-2025 is \$976.9 million, comprised of \$528.6 million in operating expense and \$448.3 million in restricted funds. The goal of the operating expense budget is to continue to the momentum that we have created in positioning the Alamo Colleges District for "smart growth," which makes the most effective use of every dollar of revenue to support the economic and social mobility of the members of our community and the success of our students. The President of each of the five colleges maintains local control of their operating funds and distributes their respective allocated budget to: (a) funded employee positions, and (b) departmental operational expense accounts, based on the strategic initiatives and priorities at that location. The driving force behind the FY25 operating budget is funding the strategic priorities of the Alamo Colleges District (ACD) for our students. ACD, the largest higher education institution in South Texas and the only community college system to win the Malcolm Baldrige National Quality Award (twice), is working to fulfill Chancellor Dr. Mike Flores' moon shot vision of ending poverty in San Antonio through education. To make this bold vision a reality, the District and its five colleges - St. Philip's College, San Antonio College, Palo Alto College, Northwest Vista College and Northeast Lakeview College - are working to make access to a college education and successful completion of a degree or certificate accessible to all residents in its eight-county service area. ACD has implemented various investment strategies based on several identified community needs to provide accessible college education and opportunities for achieving student success.
- b) Operating expenses for FY25 and FY24 for the same period stand at 31.8% and 31.0% of the budget, respectively. Actual expenses for FY25 and FY24 are \$168.0 million and \$162.0 million, respectively, representing an increase of \$6.0 million

Discussion and Possible Action on Approval of Monthly Report on Cooperative Purchases in Excess of \$200,000

Presented to the Board Acting as Committee of the Whole on February 18, 2025 and now presented to the Board for approval on February 25, 2025.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves the monthly Cooperative Purchase Report as presented.”

PURPOSE

The purpose of this Minute Order is to provide a monthly report of purchases exceeding \$200,000 and any fees charged by the various local, state, and national providers of Cooperative Purchasing (COOP) programs during November 2024 & December 2024. Not all COOP programs charge fees, and some COOP's offer cash rebates paid directly to Alamo Colleges. The Purchasing and Contract Administration Department utilizes the COOP programs to gain greater access to goods and services, cost savings through leveraged buying, and reduced administration costs by issuing fewer competitive bids and proposals. The combined buying power of public institutions throughout the State of Texas and nationally translates into savings and provides an efficient, cost effective and legal means for providing goods and services to departments throughout the Alamo Colleges in an expedited fashion.

BACKGROUND

Vendor contracts awarded through approved federal, state or cooperative purchasing agreements are a statutorily approved alternative to competitively procured vendor contracts. Only the following such contract purchases require prior Board approval:

- a. Purchases valued at \$200,000 or more in any 12-month period that will result in additional gross square footage (permanent or otherwise) that will require cleaning and maintaining and have at least two utilities present.
- b. Purchases valued at \$200,000 or more in any 12-month period that in the judgment of the Chancellor or Purchasing & Contract Administration would commit the College District or one of the colleges to an entirely new technology that would be pervasive for subsequent years.

For any cooperative purchasing contract valued at \$25,000 or more, Purchasing & Contract Administration shall document any contract-related fee, including any management fee. At least annually, Purchasing & Contract Administration shall present a written report regarding any contract-related fees, including any management fees, to the Board of Trustees at a properly posted open meeting.

IMPLICATIONS

Financial: None

Strategic Plans: Goal I-Student Success; and Goal III-Performance Excellence

Employee Services: None

Attachments: Cooperative Contract Purchases over \$200,000

Jody Eastland

Jody M. Eastland, MBA, FAHRMM, CMRP
Director, Purchasing & Contract Administration

Lisa Mazure, CPA
Associate Vice Chancellor for
Finance and Fiscal Services

Dr. Thomas Cleary
Interim Vice Chancellor for Finance & Administration

Dr. Mike Flores
Chancellor



COOPERATIVE CONTRACT PURCHASES OVER \$200,000

Location	Type of Funding	Description	Purpose/Why	COOP Admin Fee	Total Cost	Vendor/ Co-Op
Enterprise-wide	District Operating	Purchase of Annual Preventive Maintenance for Building Automation or Security Service	Provide Building Automation Service of Security Service Department.	\$0.00	\$300,000.00	Entech Sales and Services Omnia R220703
Enterprise-wide	District Operating	Annual Preventive Maintenance HVAC Chemicals & Services	Annual Preventive Maintenance to include Chemical & Services for HVAC Systems Enterprise-wide	\$0.00	\$448,872.00	Apollo Water Services Region 5 #R20240504
ACCESS / DIS Building Maintenance	District Operating	Annual subscription of cloud-based platform that manages, monitor and predicts facilities maintenance requirements	Optimize performance, reduce downtime, prioritize resources, and extend asset lifecycles	\$0.00	\$378,099.68	IBM Corporation DIR-CPO-5227
Northeast Lakeview College	DIS Construction Management	Purchase of Labor and Materials for roof repairs for Salado Hall Building 700	Provide installation of new GACO silicone roof coating system	\$0.00	\$211,026.45	Empire Roofing Omnia 04-29 JOC Contract
ACCESS/ Information Technology	ACCESS Operating	Purchase of the Cornerstone Learning Suite, Performance Suite, and Recruiting Suite	To expand implementation and refinement of continuous improvement activities, including but not limited to the three elements of the AlamoWAY: Student Success, Principle-Centered Leadership, and Performance Excellence	\$0.00	\$264,784.29	Cornerstone On Demand DIR-CPO-5069

Northwest Vista College / Veteran's Center	Northwest Vista College Capital	Purchase of landscape improvements to include demo beds, prepare beds, debris haul off and disposal, crew labor and irrigation zone adjustments and improvements.	Provide landscape enhancements for newly constructed Northwest Vista College Veteran's Center for students & staff	\$0.00	\$266,226.74	ABM Industry Groups LLC BuyBoard 726-24
Northeast Lakeview College	DIS MTN23 Projects	Renovation to perform moisture barrier improvements to existing building.	Drainage Improvement for Building 700 Salado Hall	\$0.00	\$3,532,136.03	SpawGlass Contractors Incorporated TIPS 24010401 (Non JOC)



Discussion and Possible Action on FY2023-24 Annual Financial Reports for San Antonio College, St. Philip’s College, Palo Alto College and Northwest Vista College.

Presented to the Board acting as Committee of the Whole on February 18, 2025 and now presented to the ALAMO COLLEGES DISTRICT BOARD OF TRUSTEES for approval on February 25, 2025.

MINUTE ORDER

“The Board of Trustees approves the attached Annual Financial Reports for San Antonio College, St. Philip’s College, Palo Alto College, and Northwest Vista College for the year ended August 31, 2024; and accepts the Independent Accountant’s Review Reports for San Antonio College, St. Philip’s College, Palo Alto College and Northwest Vista College.

PURPOSE

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

BACKGROUND

The Annual Financial Reports for San Antonio College, St. Philip’s College, Palo Alto College and Northwest Vista College were recently completed by your Finance and Administration staff. The reports are prepared in accordance with generally accepted accounting principles and the Governmental Accounting Standards Board (GASB).

The Annual Financial Reports for SAC, SPC, PAC and NVC are prepared to provide required information for the Colleges’ accreditation by the Southern Association of Colleges and Schools Commission on Colleges (SACS-COC).

The reports include the review reports from CliftonLarsonAllen LLP.

Report	Opinion
Independent Accountant’s Review Reports for San Antonio College, St. Philip’s College, Palo Alto College and Northwest Vista College	Unmodified

IMPLICATIONS

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

ATTACHMENTS

1. Annual Financial Reports for San Antonio College, St. Philip’s College, Palo Alto College and Northwest Vista College. Includes CliftonLarsonAllen LLP’s review reports.

 Lisa L. Mazure, MSA, CPA Date
 Assoc. Vice Chancellor for Finance & Fiscal Svcs.

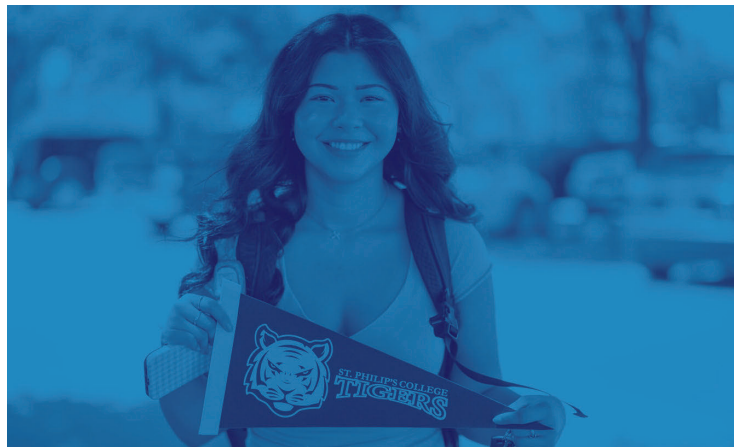
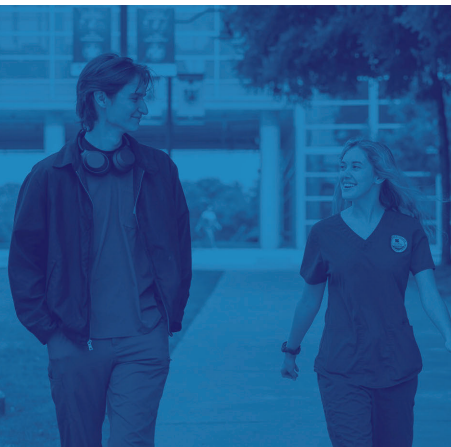
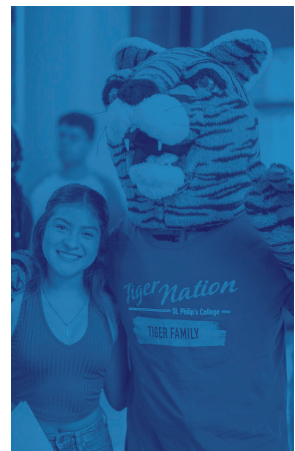
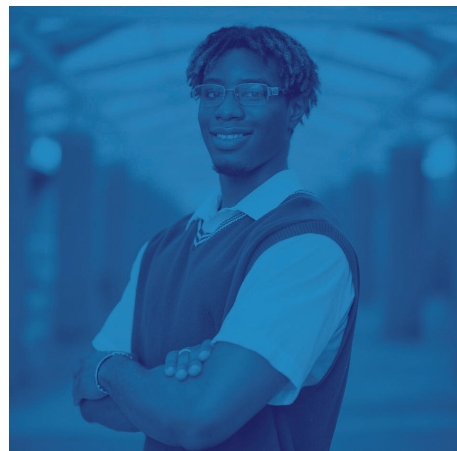
 Dr. Thomas Cleary Date
 Vice Chancellor for Finance & Administration

 Dr. Mike Flores, Chancellor Date

ST. PHILIP'S COLLEGE SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023



ALAMO COLLEGES DISTRICT
St. Philip's College

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

Annual Financial Report

**For the Years Ended
August 31, 2024 and 2023**

Prepared by:

Finance and Fiscal Services Department

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

**ANNUAL FINANCIAL REPORT
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ALAMO COLLEGES DISTRICT
St. Philip's College

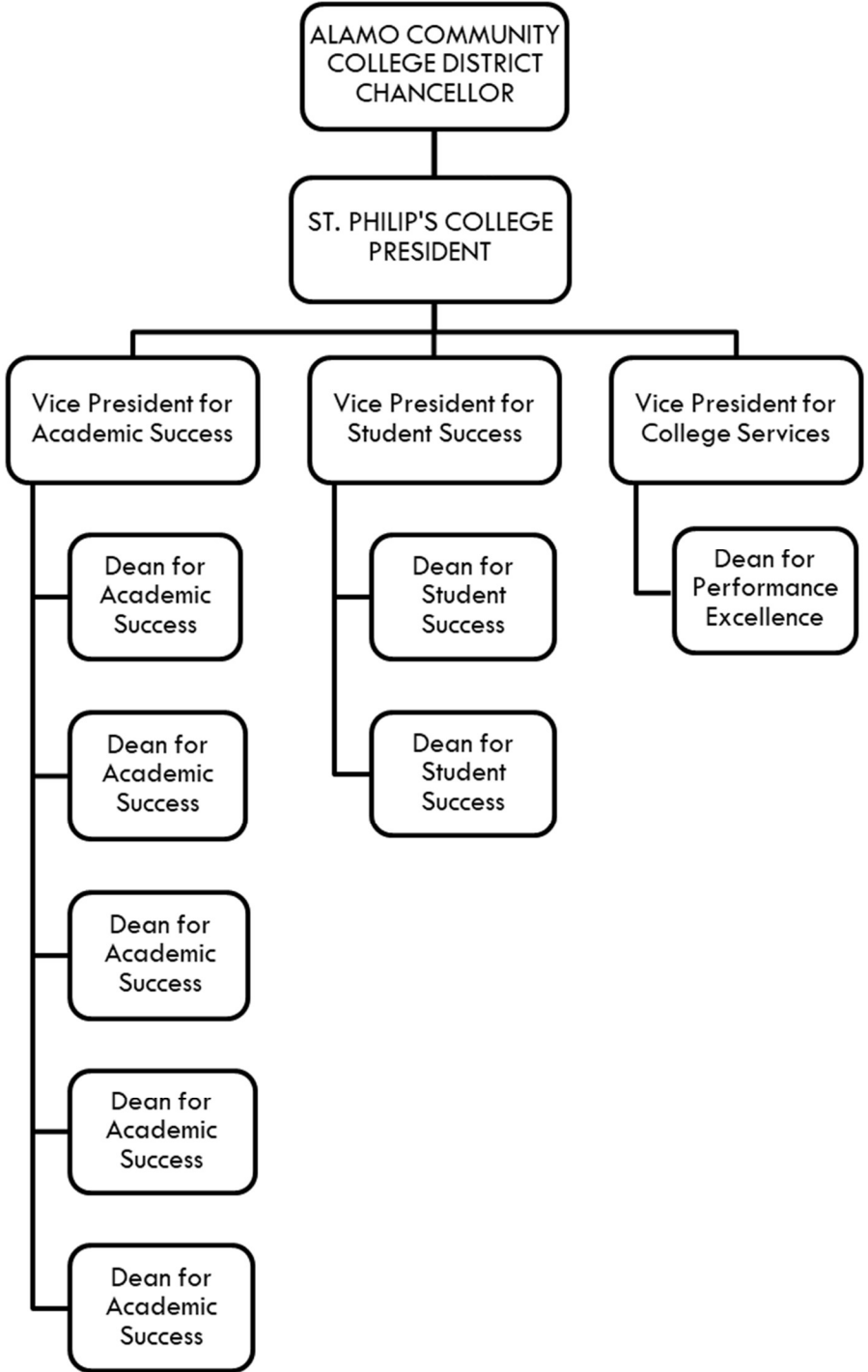
Introductory Section



ALAMO COLLEGES DISTRICT
St. Philip's College

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

ORGANIZATIONAL CHART



ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2024

ELECTED OFFICIALS

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

ADMINISTRATIVE OFFICIALS

Dr. Mike Flores	Chancellor
Dr. Thomas S. Cleary	Vice Chancellor for Finance and Administration (interim)
Xavier D. Urrutia	Interim Vice Chancellor of Economic and Workforce Development
Ross Laughhead	General Counsel
Dr. Thomas S. Cleary	Vice Chancellor for Planning, Performance & Information Systems
Dr. George Railey Jr.	Vice Chancellor for Academic Success
Debi Gaitan	Vice Chancellor for Student Success (interim)
Barton T. Simpson, CFRE	Executive Director of Institutional Advancement
Dr. Veronica Garcia	President, Northeast Lakeview College
Dr. Amy Bosley	President, Northwest Vista College
Dr. Robert Garza	President, Palo Alto College
Dr. Adena Loston	President, St. Philip's College
Dr. Francisco Solis	President, San Antonio College (interim)
Lisa Mazure, MSA, CPA	Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez, CIA, CISA, CISSP	District Director of Internal Audit

ST. PHILIP'S COLLEGE

(A college of the Alamo Community College District)

MISSION

St. Philip's College, a Historically Black College and Hispanic Serving Institution founded in 1898, is a comprehensive public college offering degrees and certificates, whose mission is to empower our diverse student population through educational achievement and career readiness.

VISION

St. Philip's College will be the best in the nation in Student Success and Performance Excellence.

VALUES

St. Philip's College is committed to building individual and collective character through the following set of shared values in order to fulfill our vision and mission.



STUDENTS FIRST



RESPECT FOR ALL



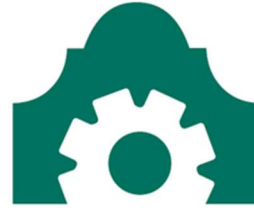
COMMUNITY-ENGAGED



CAN-DO SPIRIT



COLLABORATION



DATA-INFORMED



ALAMO COLLEGES DISTRICT
St. Philip's College

Financial Section



ALAMO COLLEGES DISTRICT
St. Philip's College



INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
St. Philip's College
San Antonio, Texas

We have reviewed the accompanying financial statements of the business-type activities of St. Philip's College (the College), which comprise the statements of net position as of August 31, 2024 and 2023, and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

Accountants' Responsibility

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

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

Accountants' Conclusion

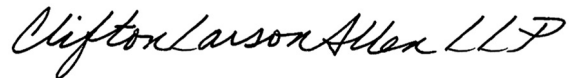
Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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.

Supplementary Information

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



CliftonLarsonAllen LLP

San Antonio, Texas
February 13, 2025

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

Statements of Net Position
August 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 17,880,027	\$ 14,015,509
Restricted cash and cash equivalents	5,700,448	243,575
Accounts receivable and notes receivable, net of allowance	7,118,739	16,129,312
Total current assets	30,699,214	30,388,396
Noncurrent assets:		
Restricted cash and cash equivalents	18,179,778	27,224,008
Capital assets (net)	290,172,990	292,361,984
Total noncurrent assets	308,352,768	319,585,992
TOTAL ASSETS	339,051,982	349,974,388
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	6,010,226	13,517,720
Funds held for others	437,723	411,652
Unearned income	8,318,272	6,819,673
Current portion of noncurrent liabilities	14,279,780	14,225,571
Total current liabilities	29,046,001	34,974,616
Noncurrent liabilities	154,140,801	168,420,581
TOTAL LIABILITIES	183,186,802	203,395,197
NET POSITION		
Net investment in capital assets	141,285,388	136,065,944
Restricted for:		
Expendable		
Student aid	1,580,566	1,794,874
Instructional programs	156,094	131,356
Capital projects	3,484,914	275,539
Unrestricted	9,358,218	8,311,478
TOTAL NET POSITION	\$ 155,865,180	\$ 146,579,191

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

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

	2024	2023
OPERATING REVENUES:		
Tuition and fees (net of discounts of \$17,573,301 and \$16,668,513, respectively)	\$ 13,201,944	\$ 9,496,714
Grants and contracts	8,823,548	8,369,488
Auxiliary enterprises	576,367	637,847
Other operating revenues	536,385	459,055
Total operating revenues (Schedule A)	23,138,244	18,963,104
OPERATING EXPENSES:		
Instruction	48,571,537	44,629,901
Public service	46,306	60,667
Academic support	7,578,527	6,877,357
Student services	9,645,157	8,808,981
Institutional support	15,830,930	13,362,810
Operation and maintenance of plant	14,539,371	10,483,385
Scholarships and fellowships	15,404,537	11,045,446
Auxiliary enterprises	338,410	327,878
Depreciation	16,475,567	12,905,719
Total operating expenses (Schedule B)	128,430,342	108,502,144
Operating loss	(105,292,098)	(89,539,040)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	21,710,528	18,121,060
Ad valorem taxes		
Taxes for maintenance and operations	43,405,560	11,232,679
Taxes for maintenance notes	6,892,405	1,866,383
Taxes for general obligation bonds	9,815,111	1,701,951
Federal grants, non-operating	34,926,172	71,856,084
State grants, non-operating	2,129,860	764,526
Gifts	-	1,555,489
Investment income	138,467	48,403
Other non-operating state funds-FAST	1,257,355	-
Interest on capital-related debt	(5,512,499)	(6,134,618)
Other non-operating expenses	(184,872)	(10,490)
Net non-operating revenues (Schedule C)	114,578,087	101,001,467
Increase in net position	9,285,989	11,462,427
NET POSITION:		
Net position - beginning of year	146,579,191	135,116,764
Net position - end of year (Schedule D)	\$ 155,865,180	\$ 146,579,191

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

ST. PHILIP'S COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 3

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

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	\$ 15,957,971	\$ 10,368,832
Receipts from grants and contracts	2,709,789	2,107,040
Other receipts	536,385	459,126
Payments to or on behalf of employees	(60,781,222)	(55,596,327)
Payments to suppliers for goods and services	(33,004,866)	(26,485,084)
Payments for scholarships and fellowships	(15,404,537)	(11,045,446)
Receipts from Federal loans for students	3,075,391	2,894,621
Payment for Federal loans issued to students	(3,080,545)	(2,868,510)
Net cash used by operating activities	(89,991,634)	(80,165,748)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	18,032,570	14,198,386
Receipts from ad valorem taxes	43,405,560	11,232,679
Receipts from non-operating federal and state revenue	47,527,052	69,140,123
Receipts from gifts and grants (other than capital)	-	44,989
Receipts from student organizations and other agency transactions	26,071	30,968
Net cash provided by non-capital financing activities	108,991,253	94,647,145
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	-	51,088,331
Receipts from ad valorem taxes for debt service	16,707,516	3,568,334
Receipts from capital grant contracts, grants and gifts	5,410,267	5,410,267
Payments for capital assets acquisition and construction of capital assets	(21,240,638)	(46,917,193)
Payments on capital debt - principal	(14,225,571)	(14,061,571)
Payments on capital debt - interest	(5,512,499)	(6,134,618)
Net cash used by capital and related financing activities	(18,860,925)	(7,046,450)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	138,467	48,403
Net cash provided by investing activities	138,467	48,403
INCREASE IN CASH AND CASH EQUIVALENTS	277,161	7,483,350
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	41,483,092	33,999,742
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 41,760,253	\$ 41,483,092

ST. PHILIP'S COLLEGE
(A college of the Alamo Community College District)
EXHIBIT 3

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

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating loss	\$ (105,292,098)	\$ (89,539,040)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	16,475,567	12,905,719
Receipts from capital grant contracts, grants and gifts	(5,410,267)	(5,410,267)
Allowances for doubtful accounts	129,351	1,252,248
Non-cash state appropriations - on-behalf payments	3,677,958	3,922,674
Changes in assets and liabilities:		
Receivable (net)	(332,443)	(2,324,429)
Accounts payable	(738,301)	(1,513,507)
Unearned income	1,498,599	562,925
Deferred inflows related to leases	-	(22,071)
Net cash used by operating activities	\$ (89,991,634)	\$ (80,165,748)
SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	\$ 3,677,958	\$ 3,922,674
Gifts of depreciable and non-depreciable assets	\$ -	\$ 1,510,500

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

Notes to Financial Statements

1. REPORTING ENTITY

St. Philip's College (the College), established in 1898, is one of the five colleges of the Alamo Community College District (Alamo Colleges District or the District) serving the educational needs of Bexar County and surrounding communities.

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community Colleges* for fiscal year 2024. For financial reporting purposes St. Philip's College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

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

Budgetary Data

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of operating cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

Restricted Cash and Cash Equivalents

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

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

Accounts and Notes Receivable

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

Capital Assets

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Class of Asset	Capitalization Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	\$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	5,000	5	-
Software	5,000	5	-
Library materials	All	15	-
Subscription-based information technology arrangements	100,000	Shorter of contract or useful life	-

Compensable Absences

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

Self-Insurance

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

Net Position

Net Investment in Capital Assets

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Net Position, Expendable

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

Unrestricted Net Position

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

Operating and Non-operating Revenues

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

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

Revenue Recognition and Unearned Income

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

Tuition Discounting

Texas Public Education Grants

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

Title IV Higher Education Act (HEA) Program Funds

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Operating and Non-operating Expenses

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

Restricted Resources

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

Estimates

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

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2024 and 2023 were \$41,760,253 and \$41,483,092, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level of at least 100% in U.S. Treasuries and Government Securities held in the District's name.

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

Notes to Financial Statements

4. CAPITAL ASSETS

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

	Balance 9/1/2023	Increases	Decreases	Balance 8/31/2024
<u>Not Depreciated:</u>				
Land	\$ 6,183,345	\$ -	\$ -	\$ 6,183,345
Works of art	425,750	6,950	-	432,700
Construction in progress	19,751,183	10,361,121	-	30,112,304
Subtotal	<u>26,360,278</u>	<u>10,368,071</u>	<u>-</u>	<u>36,728,349</u>
<u>Subject to Depreciation:</u>				
Buildings and building improvements	362,436,983	-	-	362,436,983
Other real estate improvements	31,451,048	-	-	31,451,048
Total buildings and other real estate improvements	<u>393,888,031</u>	<u>-</u>	<u>-</u>	<u>393,888,031</u>
Software	84,942	-	-	84,942
Furniture, machinery, and equipment	25,731,112	4,190,124	337,651	29,583,585
Library books	4,424,180	3,398	84,484	4,343,095
Total buildings and other capital assets	<u>424,128,265</u>	<u>4,193,522</u>	<u>422,135</u>	<u>427,899,653</u>
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	117,548,875	11,588,389	-	129,137,264
Other real estate improvements	19,388,800	777,067	-	20,165,867
Total buildings and other real estate improvements	<u>136,937,675</u>	<u>12,365,456</u>	<u>-</u>	<u>149,303,131</u>
Software	60,319	4,924	-	65,243
Furniture, machinery, and equipment	16,721,652	4,096,128	62,630	20,755,150
Library books	4,406,913	9,059	84,484	4,331,488
Total accumulated depreciation	<u>158,126,559</u>	<u>16,475,567</u>	<u>147,114</u>	<u>174,455,012</u>
Net capital assets	<u>\$ 292,361,984</u>	<u>\$ (1,913,974)</u>	<u>\$ 275,021</u>	<u>\$ 290,172,990</u>

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

Notes to Financial Statements

4. CAPITAL ASSETS (continued)

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

	Balance 9/1/2022	Increases	Decreases	Balance 8/31/2023
<u>Not Depreciated:</u>				
Land	\$ 6,183,345	\$ -	\$ -	\$ 6,183,345
Works of art	425,750	-	-	425,750
Construction in progress	33,370,126	18,011,807	31,630,750	19,751,183
Subtotal	<u>39,979,221</u>	<u>18,011,807</u>	<u>31,630,750</u>	<u>26,360,278</u>
<u>Subject to Depreciation:</u>				
Buildings and building improvements	297,708,896	64,728,087	-	362,436,983
Other real estate improvements	31,451,048	-	-	31,451,048
Total buildings and other real estate improvements	<u>329,159,944</u>	<u>64,728,087</u>	<u>-</u>	<u>393,888,031</u>
Software	60,319	24,623	-	84,942
Furniture, machinery, and equipment	23,447,747	3,114,192	830,827	25,731,112
Library books	4,544,084	-	119,904	4,424,180
Total buildings and other capital assets	<u>357,212,094</u>	<u>67,866,902</u>	<u>950,731</u>	<u>424,128,265</u>
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	107,943,161	9,605,714	-	117,548,875
Other real estate improvements	18,611,734	777,066	-	19,388,800
Total buildings and other real estate improvements	<u>126,554,895</u>	<u>10,382,780</u>	<u>-</u>	<u>136,937,675</u>
Software	60,319	-	-	60,319
Furniture, machinery, and equipment	15,024,274	2,504,427	807,049	16,721,652
Library books	4,508,305	18,512	119,904	4,406,913
Total accumulated depreciation	<u>146,147,793</u>	<u>12,905,719</u>	<u>926,953</u>	<u>158,126,559</u>
Net capital assets	<u>\$ 251,043,522</u>	<u>\$ 72,972,990</u>	<u>\$ 31,654,528</u>	<u>\$ 292,361,984</u>

5. NONCURRENT LIABILITIES

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

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

Notes to Financial Statements

5. NONCURRENT LIABILITIES (continued)

At August 31, 2024, noncurrent liabilities are \$154,140,801 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance			Balance	
	9/1/2023	Additions	Reductions	8/31/2024	Current Portion
Bonds and tax notes payable					
General obligation bonds	\$ 136,576	\$ -	\$ 8,589	\$ 127,987	\$ 8,354
Maintenance tax notes	46,070	-	5,636	40,434	5,926
Total	\$ 182,646	\$ -	\$ 14,225	\$ 168,421	\$ 14,280

At August 31, 2023, noncurrent liabilities are \$168,420,581 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance			Balance	
	9/1/2022	Additions	Reductions	8/31/2023	Current Portion
Bonds and tax notes payable					
General obligation bonds	\$ 144,763	\$ -	\$ 8,187	\$ 136,576	\$ 8,589
Maintenance tax notes	856	51,088	5,874	46,070	5,637
Total	\$ 145,619	\$ 51,088	\$ 14,061	\$ 182,646	\$ 14,226

6. DEBT

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

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

Notes to Financial Statements

6. DEBT (continued)

Debt service requirements (in thousands) at August 31, 2024 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 8,354	\$ 5,405	\$ 5,926	\$ 1,733	\$ 14,280	\$ 7,138
2026	8,579	5,004	6,229	1,452	14,808	6,456
2027	8,223	4,604	6,549	1,156	14,772	5,760
2028	7,268	4,236	6,884	846	14,152	5,082
2029	6,020	3,888	7,237	519	13,257	4,407
2030-2034	37,267	14,787	7,608	176	44,875	14,963
2035-2039	29,991	6,436	-	-	29,991	6,436
2040-2044	16,490	1,988	-	-	16,490	1,988
2045-2049	5,796	208	-	-	5,796	208
TOTAL	\$ 127,988	\$ 46,556	\$ 40,433	\$ 5,882	\$ 168,421	\$ 52,438

Debt service requirements (in thousands) at August 31, 2023 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 8,589	\$ 5,809	\$ 5,637	\$ 2,000	\$ 14,226	\$ 7,809
2025	8,354	5,405	5,926	1,733	14,280	7,138
2026	8,579	5,004	6,229	1,452	14,808	6,456
2027	8,223	4,604	6,549	1,156	14,772	5,760
2028	7,268	4,236	6,884	846	14,152	5,082
2029-2033	35,764	16,393	14,845	695	50,609	17,088
2034-2038	34,124	7,950	-	-	34,124	7,950
2039-2043	17,082	2,552	-	-	17,082	2,552
2044-2048	8,593	412	-	-	8,593	412
TOTAL	\$ 136,576	\$ 52,365	\$ 46,070	\$ 7,882	\$ 182,646	\$ 60,247

7. BOND AND TAX NOTES PAYABLE

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

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

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

Notes to Financial Statements

7. BOND AND TAX NOTES PAYABLE (continued)

Bonds and tax notes payable associated with the College at August 31, 2024 and 2023 were as follows:

Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	District Balances	
				Balance August 31, 2024	Balance August 31, 2023
General Obligation Bonds (Repayment source - Ad valorem taxes)					
2007	Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.	\$ 271,085,000	4.5%	\$ 15,760,000	\$ 15,760,000
2012	Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.	74,110,000	3.5% - 5.0%	50,285,000	65,630,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	42,715,000	45,280,000
2017	Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017.*	258,940,000	4.0%-5.0%	153,250,000	166,820,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	184,540,000	188,980,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)					
2022	Renovate and repair existing District facilities. Dated August 1, 2022.***	247,570,000	5.0%	195,935,000	223,250,000
Total Bonds for which the College has an Allocation		\$ 1,119,750,000		\$ 642,485,000	\$ 705,720,000
Allocation Percentage				26%	26%
Balance Allocated to the College at August 31, 2024 and 2023				\$ 168,420,581	\$ 182,646,152
* Bond series Limited Tax Bonds 2017 with bond premiums netted \$173,000,000 in new funding for projects, \$23,000,000 related to SPC. This was reflected in the District August 31, 2024 balance above.					
** Bond series Limited Tax Bonds 2021 with bond premiums netted \$225,000,000 in new funding for projects, with approximately \$29,000,000 related to SPC. This was reflected in the District August 31, 2024 balance above.					
*** Bond series Tax Notes 2022 with bond premiums netted \$270,000,000 in new funding for projects, with approximately \$51,100,000 allocated to SPC. This was reflected in the District August 31, 2024 balance above.					
Debt service requirements at August 31, 2024 and 2023 are based on the percentage allocation as discussed above, applied to the debt service of the District.					

8. EMPLOYEES' RETIREMENT PLANS

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

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

Notes to Financial Statements

8. EMPLOYEES' RETIREMENT PLANS (continued)

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 11 included in the District's fiscal year 2024 financial statements.

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

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

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

State law provides for a member contribution rate of 8.25% for fiscal years 2024 and 8.0% for 2023 and 2022 and a State contribution rate of 8.25% for fiscal year 2024, 8.0% for fiscal year 2023, and 7.75% for the fiscal year ended August 31, 2022. In certain instances, the District was required to make all or a portion of the State's contribution.

Optional Retirement Plan (ORP) – Defined Contribution Plan

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

Funding Policy: Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 8.25% for fiscal year 2024, 8.0% for fiscal year 2023 and 7.75% for fiscal year 2022. Each participant contributed 6.65% for the fiscal years ended August 31, 2024, 2023 and 2022. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

The retirement expense for both plans to the State of Texas for the College was \$1,002,531, \$1,313,049, and \$1,237,206, for the fiscal years ended August 31, 2024, 2023 and 2022, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$3,562,293, \$3,196,916, and \$2,899,892 for the fiscal years ended August 31, 2024, 2023 and 2022, respectively, and represents the total required contributions for each year.

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

Notes to Financial Statements

8. EMPLOYEES' RETIREMENT PLANS (continued)

The total payroll for all College employees was \$50,288,861, \$46,443,399, and \$41,663,890 for fiscal years 2024, 2023 and 2022, respectively. The total payroll of College employees covered by the TRS was \$39,207,478, \$35,790,371, and \$33,038,967, and the total payroll of College employees covered by ORP was \$3,971,835, \$4,171,079, and \$4,378,991 for fiscal years 2024, 2023 and 2022, respectively.

9. DEFERRED COMPENSATION PROGRAM

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

A total of \$523,960 was contributed by 57 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 38 participants contributed a total of \$239,563 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2024.

A total of \$283,938 was contributed by 50 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 22 participants contributed a total of \$98,225 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2023.

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

10. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Receivables at August 31, 2024 and 2023 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2024 and 2023 are primarily related to operating accounts payable and construction.

11. FUNDS HELD FOR OTHERS

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$437,723 and \$411,652 as of August 31, 2024 and 2023, respectively.

12. SELF-INSURED AND RISK MANAGEMENT PLANS

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

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$450,000 per occurrence. Individual losses of over \$450,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, \$3,278,495 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

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

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

Notes to Financial Statements

13. HEALTH CARE AND LIFE INSURANCE BENEFITS

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

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the year ended August 31, 2024 and between \$623 and \$1,220 per month for the year ended August 31, 2023. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$2,805,425 and \$2,745,573 for the years ended August 31, 2024 and 2023, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

14. OTHER POSTEMPLOYMENT BENEFIT PLAN

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

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 19 included in the District's fiscal year 2024 financial statements.

15. AD VALOREM TAX

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for August 31, 2024 and 2023 was approximately \$344,263,311 and 308,255,579, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections for the years ended August 31, 2024 and 2023 were 98.3% and 98.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

16. INCOME TAXES

The District is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2024 and 2023.

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

Notes to Financial Statements

17. COMMITMENTS AND CONTINGENCIES

As of August 31, 2024, various lawsuits and claims involving the District were pending. While the ultimate liability with respect to litigation and other claims asserted against the District cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

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

The District has entered into several contracts for construction and various other renovation projects related to the College. Since the College is not a separate legal entity, the related commitments are made by the District.

18. SUBSEQUENT EVENTS

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

Supplementary Information



ALAMO COLLEGES DISTRICT
St. Philip's College

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

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

	Total		Auxiliary Enterprises	FY24 Total	FY23 Total
	Unrestricted	Restricted			
OPERATING REVENUES:					
Tuition					
State-funded courses					
In-District resident tuition	\$20,796,165	\$ -	\$20,796,165	\$ -	\$ 15,239,812
Out-of-District resident tuition	5,469,701	-	5,469,701	-	6,640,546
Non-resident tuition	2,365,138	-	2,365,138	-	2,095,219
TPEG - credit set aside *	1,213,917	-	1,213,917	-	976,750
State-funded continuing education	136,650	-	136,650	-	67,486
TPEG - non-credit set aside *	8,722	-	8,722	-	4,308
Non-State-funded continuing education	251,719	-	251,719	-	240,794
Total tuition	30,242,012	-	30,242,012	-	25,264,915
Fees					
Other	533,233	-	533,233	-	900,312
Total fees	533,233	-	533,233	-	900,312
Total tuition and fees	30,775,245	-	30,775,245	-	26,165,227
Scholarship allowances and discounts					
Institutional allowances and scholarships	(853,272)	-	(853,272)	-	(1,867,381)
Remissions and exemptions - state	(1,344,633)	-	(1,344,633)	-	(961,340)
Remissions and exemptions - local	(6,126,369)	-	(6,126,369)	-	(6,155,298)
Federal grants to students	-	(7,952,343)	(7,952,343)	-	(6,768,800)
TPEG awards	-	(510,196)	(510,196)	-	(487,162)
State grants to students	-	(786,488)	(786,488)	-	(428,532)
Total scholarship allowances and discounts	(8,324,274)	(9,249,027)	(17,573,301)	-	(16,668,513)
Total net tuition and fees	22,450,971	(9,249,027)	13,201,944	-	9,496,714
Other operating revenues					
Federal grants and contracts	-	8,503,121	8,503,121	-	7,869,882
State grants and contracts	-	237,981	237,981	-	315,060
Non-governmental grants and contracts	-	82,446	82,446	-	184,546
Other operating revenues	536,385	-	536,385	-	459,055
Total other operating revenues	536,385	8,823,548	9,359,933	-	8,828,543
Sales and services of auxiliary enterprises					
Bookstore commission**	-	-	-	12,686	(4,969)
Day care centers	-	-	-	252,968	253,870
Vending machines and copiers	-	-	-	25,555	53,879
Campus access fees and fines	-	-	-	365,850	326,029
Auxiliary-restricted	-	-	-	(95,953)	(926)
Other	-	-	-	15,261	9,964
Total sales and services of auxiliary enterprises	-	-	-	576,367	637,847
Total operating revenues	\$22,987,356	\$ (425,479)	\$22,561,877	\$ 576,367	\$ 18,963,104
				(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, \$1,222,639 and \$981,058 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2024 and 2023.

**The bookstores are operated by an independent third-party.

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

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

	Salaries	Benefits		Other	FY24	FY23
	and Wages	State	Local			
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	\$ 31,545,270	\$ -	\$ 6,209,437	\$ 7,655,418	\$ 45,410,125	\$ 39,570,606
Public service	36,274	-	3,153	1,633	41,060	22,743
Academic support	4,757,125	-	982,725	1,058,943	6,798,793	6,380,210
Student services	5,939,264	-	1,368,737	1,075,155	8,383,156	7,612,150
Institutional support	3,332,149	-	596,484	1,362,454	5,291,087	5,094,939
Operation and maintenance of plant	2,043,085	-	609,493	3,465,471	6,118,049	7,973,784
Total unrestricted educational activities	47,653,167	-	9,770,029	14,619,074	72,042,270	66,654,432
Restricted - educational activities						
Instruction	296,654	2,154,323	78,924	631,511	3,161,412	5,059,295
Public service	-	-	-	5,246	5,246	37,924
Academic support	134,194	510,267	25,808	109,465	779,734	497,147
Student services	602,641	576,540	20,206	62,614	1,262,001	1,196,831
Institutional support	1,478,889	315,931	288,719	8,456,304	10,539,843	8,267,871
Operation and maintenance of plant	-	193,555	-	8,227,767	8,421,322	2,509,601
Scholarships and fellowships	-	-	-	15,404,537	15,404,537	11,045,446
Total restricted educational activities	2,512,378	3,750,616	413,657	32,897,444	39,574,095	28,614,115
Total educational activities	50,165,545	3,750,616	10,183,686	47,516,518	111,616,365	95,268,547
Auxiliary enterprises	88,821	-	(22,673)	66,028	132,176	128,353
Auxiliary restricted	34,495	57,340	14,159	100,240	206,234	199,525
Depreciation expense - buildings	-	-	-	12,365,456	12,365,456	10,094,703
Depreciation expense - equipment	-	-	-	4,110,111	4,110,111	2,811,016
Total operating expenses	\$ 50,288,861	\$ 3,807,956	\$ 10,175,172	\$ 64,158,353	\$ 128,430,342	\$ 108,502,144
					(Exhibit 2)	(Exhibit 2)

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

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

	Unrestricted	Restricted	Total Educational Activities	FY24 Total	FY23 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general state support	\$ 17,902,572	\$ -	\$ 17,902,572	\$ 17,902,572	\$ 14,062,438
State group insurance	-	2,805,425	2,805,425	2,805,425	2,745,573
State retirement match	-	1,002,531	1,002,531	1,002,531	1,313,049
Ad valorem taxes					
Taxes for maintenance and operations	43,405,560	-	43,405,560	43,405,560	11,232,679
Taxes for maintenance notes	-	6,892,405	6,892,405	6,892,405	1,866,383
Taxes for general obligation bonds	-	9,815,111	9,815,111	9,815,111	1,701,951
Federal revenue, non-operating	-	34,926,172	34,926,172	34,926,172	71,856,084
State revenue, non-operating	-	2,129,860	2,129,860	2,129,860	764,526
Gifts	1,510,500	(1,510,500)	-	-	1,555,489
Investment income	-	138,467	138,467	138,467	48,403
Other state funding - FAST Funds	<u>1,257,355</u>	<u>-</u>	<u>1,257,355</u>	<u>1,257,355</u>	<u>-</u>
Total non-operating revenues	<u>64,075,987</u>	<u>56,199,471</u>	<u>120,275,458</u>	<u>120,275,458</u>	<u>107,146,575</u>
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(3,301,728)	(3,301,728)	(3,301,728)	(3,624,537)
Interest on capital related debt-MTN	-	(2,210,771)	(2,210,771)	(2,210,771)	(2,510,081)
Loss on disposal of capital assets	-	-	-	-	(10,490)
Other non-operating expenses	<u>-</u>	<u>(184,872)</u>	<u>(184,872)</u>	<u>(184,872)</u>	<u>-</u>
Total non-operating expenses	<u>-</u>	<u>(5,697,371)</u>	<u>(5,697,371)</u>	<u>(5,697,371)</u>	<u>(6,145,108)</u>
Net non-operating revenues	<u>\$ 64,075,987</u>	<u>\$ 50,502,100</u>	<u>\$ 114,578,087</u>	<u>\$ 114,578,087</u>	<u>\$ 101,001,467</u>
				(Exhibit 2)	(Exhibit 2)

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

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

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	\$ 9,358,218	\$ -	\$ -	\$ 9,358,218	\$ 9,358,218	\$ -
Restricted	-	5,221,574	-	5,221,574	-	5,221,574
Net investment in capital assets	-	-	141,285,388	141,285,388	-	141,285,388
Total net position, August 31, 2024	9,358,218	5,221,574	141,285,388	155,865,180	9,358,218	146,506,962
				(Exhibit 1)		
Total net position, August 31, 2023	8,311,478	2,201,769	136,065,944	146,579,191	8,311,478	138,267,713
				(Exhibit 1)		
Net increase (decrease) in net position	<u>\$ 1,046,740</u>	<u>\$ 3,019,805</u>	<u>\$ 5,219,444</u>	<u>\$ 9,285,989</u>	<u>\$ 1,046,740</u>	<u>\$ 8,239,249</u>
				(Exhibit 2)		



ALAMO COLLEGES DISTRICT
St. Philip's College



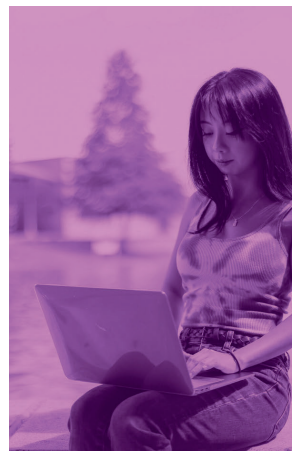
ALAMO COLLEGES DISTRICT
St. Philip's College

Annual Financial Report
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NORTHWEST VISTA COLLEGE SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023



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

Annual Financial Report

**For the Years Ended
August 31, 2024 and 2023**

Prepared by:

Finance and Fiscal Services Department

NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

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ALAMO COLLEGES DISTRICT
Northwest Vista College

Introductory Section

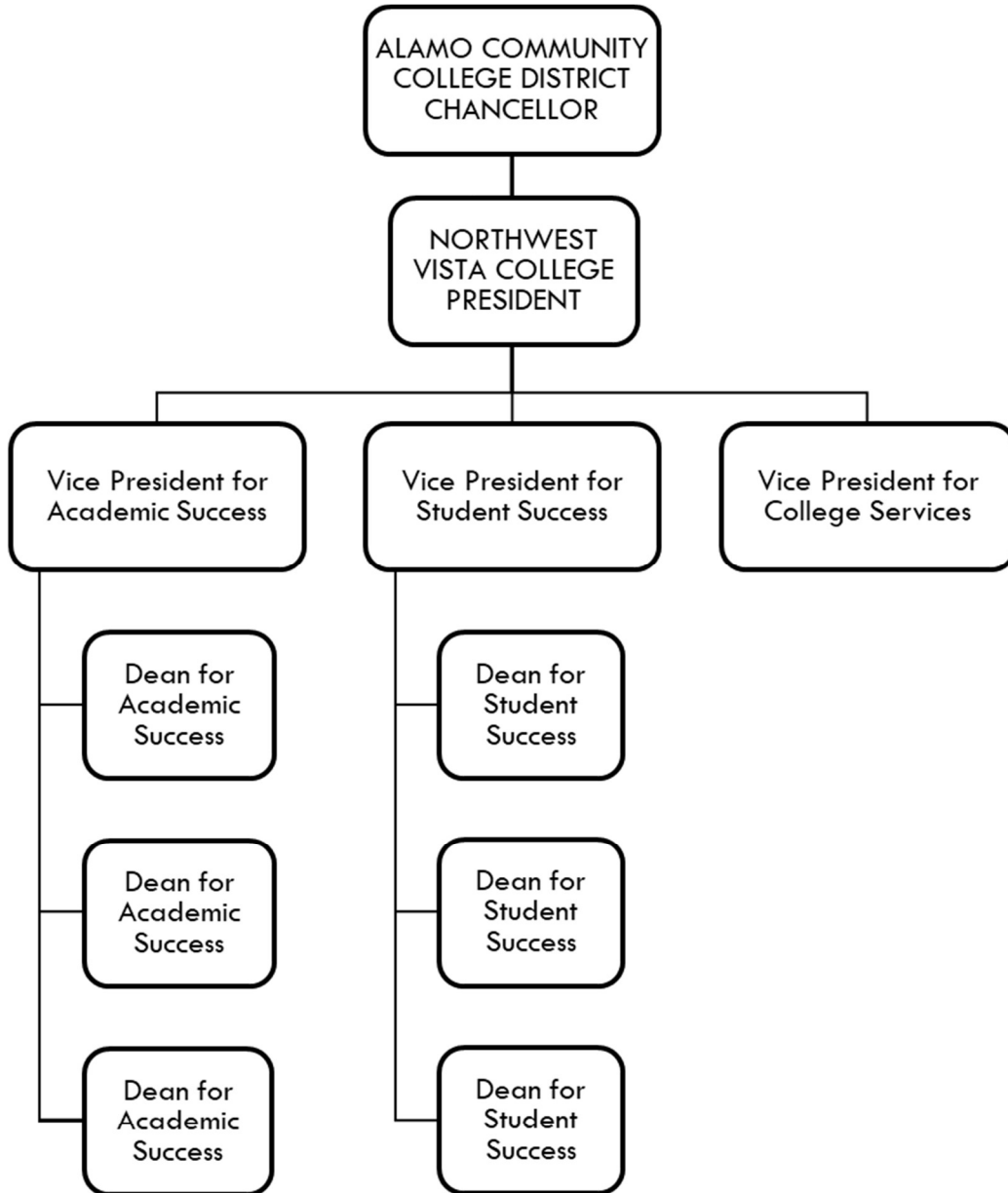


ALAMO COLLEGES DISTRICT
Northwest Vista College

NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2024

ELECTED OFFICIALS

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

ADMINISTRATIVE OFFICIALS

Dr. Mike Flores	Chancellor
Dr. Thomas S. Cleary	Vice Chancellor for Finance and Administration (interim)
Xavier D. Urrutia	Interim Vice Chancellor of Economic and Workforce Development
Ross Laughead	General Counsel
Dr. Thomas S. Cleary	Vice Chancellor for Planning, Performance & Information Systems
Dr. George Railey Jr.	Vice Chancellor for Academic Success
Debi Gaitan	Vice Chancellor for Student Success (interim)
Barton T. Simpson, CFRE	Executive Director of Institutional Advancement
Dr. Veronica Garcia	President, Northeast Lakeview College
Dr. Amy Bosley	President, Northwest Vista College
Dr. Robert Garza	President, Palo Alto College
Dr. Adena Loston	President, St. Philip's College
Dr. Francisco Solis	President, San Antonio College (interim)
Lisa Mazure, MSA, CPA	Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez, CIA, CISA, CISSP	District Director of Internal Audit

NORTHWEST VISTA COLLEGE

(A college of the Alamo Community College District)

MISSION

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

VISION

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

VALUES

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



STUDENTS FIRST



RESPECT FOR ALL



COMMUNITY-ENGAGED



CAN-DO SPIRIT



COLLABORATION



DATA-INFORMED



ALAMO COLLEGES DISTRICT
Northwest Vista College

Financial Section



ALAMO COLLEGES DISTRICT
Northwest Vista College



INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
Northwest Vista College
San Antonio, Texas

We have reviewed the accompanying financial statements of the business-type activities of Northwest Vista College (the College), which comprise the statements of net position as of August 31, 2024 and 2023, and the related statements of revenues, expenses, and charges in net position, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

Accountants' Responsibility

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

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

Accountants' Conclusion


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

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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.

Supplementary Information

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



CliftonLarsonAllen LLP

San Antonio, Texas
February 13, 2025

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

Statements of Net Position
August 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 24,790,301	\$ 23,100,403
Restricted cash and cash equivalents	1,841,823	1,567,977
Accounts receivable and notes receivable, net of allowance	5,298,550	2,692,298
Total current assets	31,930,674	27,360,678
Noncurrent assets:		
Restricted cash and cash equivalents	56,859,643	63,768,343
Leases receivable	298,766	318,123
Capital assets (net)	159,123,062	156,370,940
Total noncurrent assets	216,281,471	220,457,406
TOTAL ASSETS	248,212,145	247,818,084
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	2,510,524	1,923,636
Funds held for others	149,883	149,778
Unearned income	10,076,705	9,307,666
Current portion of noncurrent liabilities	9,702,125	9,880,332
Total current liabilities	22,439,237	21,261,412
Noncurrent liabilities	119,315,408	129,017,533
TOTAL LIABILITIES	141,754,645	150,278,945
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to leases	292,283	303,596
TOTAL DEFERRED INFLOWS OF RESOURCES	292,283	303,596
NET POSITION		
Net investment in capital assets	85,505,542	73,177,786
Restricted for:		
Expendable		
Student aid	1,789,523	2,194,736
Instructional programs	108,917	131,552
Capital projects	4,084,231	6,882,386
Unrestricted	14,677,004	14,849,083
TOTAL NET POSITION	\$ 106,165,217	\$ 97,235,543

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

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

	2024	2023
OPERATING REVENUES:		
Tuition and fees (net of discounts of \$22,300,727 and \$17,829,947, respectively)	\$ 14,789,036	\$ 13,509,572
Grants and contracts	2,318,361	3,579,713
Auxiliary enterprises	629,688	589,389
Other operating revenues	271,245	222,763
Total operating revenues (Schedule A)	18,008,330	17,901,437
OPERATING EXPENSES:		
Instruction	38,403,190	33,932,324
Public service	254,986	121,614
Academic support	10,256,102	10,405,552
Student services	12,119,377	10,518,176
Institutional support	8,995,942	11,708,766
Operation and maintenance of plant	4,036,969	5,063,001
Scholarships and fellowships	21,061,998	16,767,155
Depreciation	5,808,863	5,766,559
Total operating expenses (Schedule B)	100,937,427	94,283,147
Operating loss	(82,929,097)	(76,381,710)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	28,255,611	19,456,626
Ad valorem taxes		
Taxes for maintenance and operations	23,021,363	29,867,422
Taxes for maintenance notes	3,655,582	5,180,220
Taxes for general obligation bonds	5,205,721	4,723,834
Federal grants, non-operating	32,064,781	31,699,094
State grants, non-operating	2,989,349	1,198,806
Gifts	1,165	10,500
Investment income	88,501	96,036
Other non-operating state funds-FAST	788,370	-
Interest on capital-related debt	(4,206,845)	(5,079,366)
Other non-operating expenses	(4,827)	(40,732)
Net non-operating revenues (Schedule C)	91,858,771	87,112,440
Increase in net position	8,929,674	10,730,730
NET POSITION:		
Net position - beginning of year	97,235,543	86,504,813
Net position - end of year (Schedule D)	\$ 106,165,217	\$ 97,235,543

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

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

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	\$ 16,788,334	\$ 14,152,087
Receipts from grants and contracts	2,021,836	3,488,344
Other receipts	278,615	235,427
Payments to or on behalf of employees	(50,960,435)	(46,136,519)
Payments to suppliers for goods and services	(19,087,504)	(23,423,758)
Payments for scholarships and fellowships	(21,061,998)	(16,767,155)
Receipts from Federal loans for students	3,314,497	3,270,854
Payment for Federal loans issued to students	(3,349,406)	(3,202,220)
Net cash used by operating activities	(72,056,061)	(68,382,940)
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	24,592,137	16,427,521
Receipts from ad valorem taxes	23,021,363	29,867,422
Receipts from non-operating federal and state revenue	32,982,827	35,706,714
Receipts from gifts and grants (other than capital)	65	-
Receipts from student organizations and other agency transactions	105	9,076
Net cash provided by non-capital financing activities	80,596,497	82,010,733
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	-	16,042,086
Receipts from ad valorem taxes for debt service	8,861,303	9,904,054
Payments for capital assets acquisition and construction of capital assets	(8,348,019)	(4,903,699)
Payments on capital debt - principal	(9,880,332)	(10,044,999)
Payments on capital debt - interest	(4,206,845)	(5,079,366)
Net cash (used)/provided by capital and related financing activities	(13,573,893)	5,918,076
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	88,501	96,036
Net cash provided by investing activities	88,501	96,036
 (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(4,944,956)	19,641,905
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	88,436,723	68,794,818
 CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 83,491,767	\$ 88,436,723

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

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

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

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH		
USED BY OPERATING ACTIVITIES:		
Operating loss	\$ (82,929,097)	\$ (76,381,710)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	5,808,863	5,766,558
Allowance for doubtful accounts	884,285	834,432
Non-cash state appropriations - on-behalf payments	3,663,474	3,029,105
Changes in assets and liabilities:		
Receivable (net)	(611,507)	(422,959)
Accounts payable	370,195	(866,397)
Unearned income	769,039	346,751
Deferred inflows related to leases	(11,313)	(688,720)
Net cash used by operating activities	\$ (72,056,061)	\$ (68,382,940)
 SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	\$ 3,663,474	\$ 3,029,105
Gifts of depreciable and non-depreciable assets	\$ 1,100	\$ 10,500

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

Notes to Financial Statements

1. REPORTING ENTITY

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community Colleges* for fiscal year 2024. For financial reporting purposes Northwest Vista College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

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

Budgetary Data

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of operating cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

Restricted Cash and Cash Equivalents

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

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

Accounts and Notes Receivable

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

Leases Receivable

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

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

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

- The College uses the Treasury rate with the maturity that most closely matches the length of the lease term, as of the date of the beginning of the lease term, obtained from the treasury.gov website, as the discount rate for leases.
- The lease term includes the noncancelable period of the lease.
- Lease payments included in the measurement of the lease receivable are composed of fixed payments from the lessee, variable payments from the lessee that are fixed in substance or that depend on an index or a rate, residual value guarantee payments from the lessee that are fixed in substance, and any lease incentives that are payable to the lessee.

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

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

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

Class of Asset	Capitalization Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	\$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	5,000	5	-
Software	5,000	5	-
Library materials	All	15	-
Subscription-based information technology arrangements	100,000	Shorter of contract or useful life	-

Compensable Absences

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

Self-Insurance

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

Net Investment in Capital Assets

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

Restricted Net Position, Expendable

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

Unrestricted Net Position

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

Operating and Non-operating Revenues

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

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

Revenue Recognition and Unearned Income

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

Tuition Discounting

Texas Public Education Grants

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

Title IV Higher Education Act (HEA) Program Funds

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Operating and Non-operating Expenses

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

Restricted Resources

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

Estimates

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

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2024 and 2023 were \$83,491,767 and \$88,436,723, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level of at least 100% in U.S. Treasuries and Government Securities held in the District's name.

4. LEASES RECEIVABLE

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

	Interest Rate(s)	Receivable At Commencement	Lease Term In Years	Balance 8/31/2024	Balance 8/31/2023
<u>Business-type Activities</u>					
Cell phone tower space at Northwest Vista College with Verizon	1.43%	\$ 356,141	45.3	\$ 311,451	\$ 330,134
Total leases receivable				<u>\$ 311,451</u>	<u>\$ 330,134</u>

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

Notes to Financial Statements

5. CAPITAL ASSETS

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

	Balance 9/1/2023	Increases	Decreases	Balance 8/31/2024
<u>Not Depreciated:</u>				
Land	\$ 1,717,000	\$ -	\$ -	\$ 1,717,000
Works of art	5,000	-	-	5,000
Construction in progress	4,645,877	3,285,420	2,905,068	5,026,229
Subtotal	<u>6,367,877</u>	<u>3,285,420</u>	<u>2,905,068</u>	<u>6,748,229</u>
<u>Subject to Depreciation:</u>				
Buildings and building improvements	187,034,191	7,689,567	-	194,723,758
Other real estate improvements	35,145,937	-	-	35,145,937
Total buildings and other real estate improvements	<u>222,180,128</u>	<u>7,689,567</u>	<u>-</u>	<u>229,869,695</u>
Furniture, machinery, and equipment	2,439,681	445,417	303,623	2,581,475
Library books	962,096	57,668	-	1,019,764
Total buildings and other capital assets	<u>225,581,905</u>	<u>8,192,652</u>	<u>303,623</u>	<u>233,470,934</u>
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	49,499,668	4,351,173	-	53,850,841
Other real estate improvements	23,208,509	1,331,761	-	24,540,270
Total buildings and other real estate improvements	<u>72,708,177</u>	<u>5,682,934</u>	<u>-</u>	<u>78,391,111</u>
Furniture, machinery, and equipment	2,006,476	108,966	291,604	1,823,838
Library books	864,189	16,963	-	881,152
Total accumulated depreciation	<u>75,578,842</u>	<u>5,808,863</u>	<u>291,604</u>	<u>81,096,101</u>
Net capital assets	<u>\$ 156,370,940</u>	<u>\$ 5,669,209</u>	<u>\$ 2,917,087</u>	<u>\$ 159,123,062</u>

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

Notes to Financial Statements

5. CAPITAL ASSETS (continued)

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

	Balance 9/1/2022	Increases	Decreases	Balance 8/31/2023
<u>Not Depreciated:</u>				
Land	\$ 1,717,000	\$ -	\$ -	\$ 1,717,000
Works of art	5,000	-	-	5,000
Construction in progress	1,920,662	2,829,067	103,852	4,645,877
Subtotal	<u>3,642,662</u>	<u>2,829,067</u>	<u>103,852</u>	<u>6,367,877</u>
<u>Subject to Depreciation:</u>				
Buildings and building improvements	186,844,338	189,853	-	187,034,191
Other real estate improvements	35,145,937	-	-	35,145,937
Total buildings and other real estate improvements	<u>221,990,275</u>	<u>189,853</u>	<u>-</u>	<u>222,180,128</u>
Furniture, machinery, and equipment	2,293,508	299,591	153,418	2,439,681
Library books	962,096	-	-	962,096
Total buildings and other capital assets	<u>225,245,879</u>	<u>489,444</u>	<u>153,418</u>	<u>225,581,905</u>
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	45,155,838	4,343,830	-	49,499,668
Other real estate improvements	21,876,746	1,331,763	-	23,208,509
Total buildings and other real estate improvements	<u>67,032,584</u>	<u>5,675,593</u>	<u>-</u>	<u>72,708,177</u>
Furniture, machinery, and equipment	2,079,115	73,024	145,663	2,006,476
Library books	846,247	17,942	-	864,189
Total accumulated depreciation	<u>69,957,946</u>	<u>5,766,559</u>	<u>145,663</u>	<u>75,578,842</u>
Net capital assets	<u>\$ 158,930,595</u>	<u>\$ (2,448,048)</u>	<u>\$ 111,607</u>	<u>\$ 156,370,940</u>

6. NONCURRENT LIABILITIES

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

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

Notes to Financial Statements

6. NONCURRENT LIABILITIES (continued)

At August 31, 2024, noncurrent liabilities are \$119,315,408 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance	Additions	Reductions	Balance	Current Portion
	9/1/2023			8/31/2024	
Bonds and tax notes payable					
General obligation bonds	\$ 124,395	\$ -	\$ 8,105	\$ 116,290	\$ 7,837
Maintenance tax notes	14,503	-	1,775	12,728	1,865
Total	\$ 138,898	\$ -	\$ 9,880	\$ 129,018	\$ 9,702

At August 31, 2023, noncurrent liabilities are \$129,017,533 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance	Additions	Reductions	Balance	Current Portion
	9/1/2022			8/31/2023	
Bonds and tax notes payable					
General obligation bonds	\$ 132,123	\$ -	\$ 7,728	\$ 124,395	\$ 8,106
Maintenance tax notes	778	16,082	2,357	14,503	1,774
Total	\$ 132,901	\$ 16,082	\$ 10,085	\$ 138,898	\$ 9,880

7. DEBT

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

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

Notes to Financial Statements

7. DEBT (continued)

Debt service requirements (in thousands) at August 31, 2024 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 7,837	\$ 4,942	\$ 1,865	\$ 545	\$ 9,702	\$ 5,487
2026	8,033	4,567	1,961	457	9,994	5,024
2027	7,638	4,195	2,062	364	9,700	4,559
2028	6,632	3,857	2,167	266	8,799	4,123
2029	5,691	3,541	2,278	163	7,969	3,704
2030-2034	34,818	13,345	2,395	55	37,213	13,400
2035-2039	27,338	5,506	-	-	27,338	5,506
2040-2044	13,511	1,632	-	-	13,511	1,632
2045-2049	4,792	172	-	-	4,792	172
TOTAL	\$ 116,290	\$ 41,757	\$ 12,728	\$ 1,850	\$ 129,018	\$ 43,607

Debt service requirements (in thousands) at August 31, 2023 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 8,106	\$ 5,321	\$ 1,774	\$ 630	\$ 9,880	\$ 5,951
2025	7,837	4,942	1,865	545	9,702	5,487
2026	8,033	4,567	1,961	457	9,994	5,024
2027	7,638	4,195	2,062	364	9,700	4,559
2028	6,632	3,857	2,167	266	8,799	4,123
2029-2033	33,418	14,849	4,674	218	38,092	15,067
2034-2038	31,663	6,915	-	-	31,663	6,915
2039-2043	13,963	2,091	-	-	13,963	2,091
2044-2048	7,105	341	-	-	7,105	341
TOTAL	\$ 124,395	\$ 47,078	\$ 14,503	\$ 2,480	\$ 138,898	\$ 49,558

8. BOND AND TAX NOTES PAYABLE

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

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

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

Notes to Financial Statements

8. BOND AND TAX NOTES PAYABLE (continued)

Bonds and tax notes payable associated with the College at August 31, 2024 and 2023 were as follows:

Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	District Balances	
				Balance August 31, 2024	Balance August 31, 2023
General Obligation Bonds (Repayment source - Ad valorem taxes)					
2007	Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.	\$ 271,085,000	4.5%	\$ 15,760,000	\$ 15,760,000
2012	Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.	74,110,000	3.5% - 5.0%	50,285,000	65,630,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	42,715,000	45,280,000
2017	Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017.*	258,940,000	4.0%-5.0%	153,250,000	166,820,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	184,540,000	188,980,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)					
2022	Renovate and repair existing District facilities. Dated August 1, 2022.***	247,570,000	5.0%	195,935,000	223,250,000
Total Bonds for which the College has an Allocation		\$ 1,119,750,000		\$ 642,485,000	\$ 705,720,000
Allocation Percentage				20%	20%
Balance Allocated to the College at August 31, 2024 and 2023				\$ 129,017,533	\$ 138,897,865
* Bond series Limited Tax Bonds 2017 with bond premiums netted \$173,000,000 in new funding for projects, \$19,000,000 related to NVC. This was reflected in the District August 31, 2024 balance above.					
** Bond series Limited Tax Bonds 2021 with bond premiums netted \$225,000,000 in new funding for projects, with approximately \$24,000,000 related to NVC. This was reflected in the District August 31, 2024 balance above.					
*** Bond series Tax Notes 2022 with bond premiums netted \$270,000,000 in new funding for projects, with approximately \$16,100,000 allocated to NVC. This was reflected in the District August 31, 2024 balance above.					
Debt service requirements at August 31, 2024 and 2023 are based on the percentage allocation as discussed above, applied to the debt service of the District.					

9. EMPLOYEES' RETIREMENT PLANS

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

NORTHWEST VISTA COLLEGE
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Notes to Financial Statements

9. EMPLOYEES' RETIREMENT PLANS (continued)

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 11 included in the District's fiscal year 2024 financial statements.

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

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

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

State law provides for a member contribution rate of 8.25% for fiscal years 2024 and 8.0% for 2023 and 2022 and a State contribution rate of 8.25% for fiscal year 2024, 8.0% for fiscal year 2023, and 7.75% for the fiscal year ended August 31, 2022. In certain instances, the District was required to make all or a portion of the State's contribution.

Optional Retirement Plan (ORP) – Defined Contribution Plan

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

Funding Policy: Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 8.25% for fiscal year 2024, 8.0% for fiscal year 2023 and 7.75% for fiscal year 2022. Each participant contributed 6.65% for the fiscal years ended August 31, 2024, 2023 and 2022. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

The retirement expense for both plans to the State of Texas for the College was \$1,518,294, \$1,023,167, and \$971,655 for the fiscal years ended August 31, 2024, 2023 and 2022, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$2,730,609, \$2,493,747, and \$2,279,878 for the fiscal years ended August 31, 2024, 2023 and 2022, respectively, and represents the total required contributions for each year.

NORTHWEST VISTA COLLEGE
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Notes to Financial Statements

9. EMPLOYEES' RETIREMENT PLANS (continued)

The total payroll for all College employees was \$42,991,097, \$38,681,105, and \$34,993,722 for fiscal years 2024, 2023 and 2022, respectively. The total payroll of College employees covered by the TRS was \$27,593,321, \$26,164,313, and \$24,799,017 and the total payroll of College employees covered by ORP was \$5,504,970, \$5,007,525, and \$4,618,758 for fiscal years 2024, 2023 and 2022, respectively.

10. DEFERRED COMPENSATION PROGRAM

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

A total of \$254,852 was contributed by 33 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 35 participants contributed a total of \$227,698 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2024.

A total of \$183,380 was contributed by 31 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 33 participants contributed a total of \$174,903 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2023.

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

11. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Receivables at August 31, 2024 and 2023 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2024 and 2023 are primarily related to operating accounts payable and construction.

12. FUNDS HELD FOR OTHERS

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$149,883 and \$149,778 at August 31, 2024 and 2023, respectively.

13. SELF-INSURED AND RISK MANAGEMENT PLANS

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

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$450,000 per occurrence. Individual losses of over \$450,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, \$3,278,495 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

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

NORTHWEST VISTA COLLEGE
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Notes to Financial Statements

14. HEALTH CARE AND LIFE INSURANCE BENEFITS

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

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the year ended August 31, 2024 and between \$623 and \$1,220 per month for the year ended August 31, 2023. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$2,325,358 and \$2,169,147 for the years ended August 31, 2024 and 2023, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

15. OTHER POSTEMPLOYMENT BENEFIT PLAN

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

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 19 included in the District's fiscal year 2024 financial statements.

16. AD VALOREM TAX

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for August 31, 2024 and 2023 was approximately \$344,263,311 and 308,255,579, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections for the years ended August 31, 2024 and 2023 were 98.3% and 98.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

17. INCOME TAXES

The District is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2024 and 2023.

NORTHWEST VISTA COLLEGE
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Notes to Financial Statements

18. COMMITMENTS AND CONTINGENCIES

As of August 31, 2024, various lawsuits and claims involving the District were pending. While the ultimate liability with respect to litigation and other claims asserted against the District cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

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

The District has entered into several contracts for construction and various other renovation projects related to the College. Since the College is not a separate legal entity, the related commitments are made by the District.

19. SUBSEQUENT EVENTS

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

Supplementary Information



ALAMO COLLEGES DISTRICT
Northwest Vista College

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

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY24 Total	FY23 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	\$28,245,049	\$ -	\$28,245,049	\$ -	\$28,245,049	\$22,521,304
Out-of-District resident tuition	3,223,147	-	3,223,147	-	3,223,147	3,929,000
Non-resident tuition	3,209,489	-	3,209,489	-	3,209,489	2,183,490
TPEG - credit set aside *	<u>1,691,844</u>	<u>-</u>	<u>1,691,844</u>	<u>-</u>	<u>1,691,844</u>	<u>1,445,305</u>
Total tuition	<u>36,369,529</u>	<u>-</u>	<u>36,369,529</u>	<u>-</u>	<u>36,369,529</u>	<u>30,079,099</u>
Fees						
Other	<u>720,234</u>	<u>-</u>	<u>720,234</u>	<u>-</u>	<u>720,234</u>	<u>1,260,420</u>
Total fees	<u>720,234</u>	<u>-</u>	<u>720,234</u>	<u>-</u>	<u>720,234</u>	<u>1,260,420</u>
Total tuition and fees	<u>37,089,763</u>	<u>-</u>	<u>37,089,763</u>	<u>-</u>	<u>37,089,763</u>	<u>31,339,519</u>
Scholarship allowances and discounts						
Institutional allowances and scholarships	(2,211,578)	-	(2,211,578)	-	(2,211,578)	(1,823,246)
Remissions and exemptions - state	(1,164,487)	-	(1,164,487)	-	(1,164,487)	(1,019,765)
Remissions and exemptions - local	(7,029,688)	-	(7,029,688)	-	(7,029,688)	(4,938,112)
Federal grants to students	-	(10,242,272)	(10,242,272)	-	(10,242,272)	(8,833,734)
TPEG awards	-	(659,901)	(659,901)	-	(659,901)	(659,602)
State grants to students	<u>-</u>	<u>(992,801)</u>	<u>(992,801)</u>	<u>-</u>	<u>(992,801)</u>	<u>(555,488)</u>
Total scholarship allowances and discounts	<u>(10,405,753)</u>	<u>(11,894,974)</u>	<u>(22,300,727)</u>	<u>-</u>	<u>(22,300,727)</u>	<u>(17,829,947)</u>
Total net tuition and fees	<u>26,684,010</u>	<u>(11,894,974)</u>	<u>14,789,036</u>	<u>-</u>	<u>14,789,036</u>	<u>13,509,572</u>
Other operating revenues						
Federal grants and contracts	-	2,241,385	2,241,385	-	2,241,385	3,309,411
State grants and contracts	-	30,338	30,338	-	30,338	96,190
Non-governmental grants and contracts	-	46,638	46,638	-	46,638	174,112
Other operating revenues	<u>271,245</u>	<u>-</u>	<u>271,245</u>	<u>-</u>	<u>271,245</u>	<u>222,763</u>
Total other operating revenues	<u>271,245</u>	<u>2,318,361</u>	<u>2,589,606</u>	<u>-</u>	<u>2,589,606</u>	<u>3,802,476</u>
Sales and services of auxiliary enterprises						
Bookstore commission **	-	-	-	4,462	4,462	(15,235)
Vending machines and copiers	-	-	-	19,627	19,627	37,003
Campus access fees and fines	-	-	-	600,649	600,649	565,482
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,950</u>	<u>4,950</u>	<u>2,139</u>
Total sales and services of auxiliary enterprises	<u>-</u>	<u>-</u>	<u>-</u>	<u>629,688</u>	<u>629,688</u>	<u>589,389</u>
Total operating revenues	<u>\$26,955,255</u>	<u>\$ (9,576,613)</u>	<u>\$17,378,642</u>	<u>\$ 629,688</u>	<u>\$18,008,330</u>	<u>\$17,901,437</u>
				(Exhibit 2)	(Exhibit 2)	

*In accordance with Education Code 56.033, \$1,691,844 and \$1,445,30 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2024 and 2023.

**The bookstores are operated by an independent third-party.

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

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

	Salaries and Wages	Benefits		Other Expenses	FY24 Total	FY23 Total
		State	Local			
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	\$ 24,848,619	\$ -	\$ 4,596,564	\$ 6,528,793	\$ 35,973,976	\$ 31,700,104
Public service	111,179	-	-	98,413	209,592	113,865
Academic support	5,190,431	-	707,282	1,975,256	7,872,969	7,769,128
Student services	7,393,489	-	1,580,751	1,277,041	10,251,281	9,125,198
Institutional support	2,738,702	-	392,991	2,146,660	5,278,353	4,055,555
Operation and maintenance of plant	866,658	-	230,096	2,115,091	3,211,845	4,627,657
Total unrestricted educational activities	41,149,078	-	7,507,684	14,421,838	63,078,600	57,391,507
Restricted - educational activities						
Instruction	84,068	1,820,853	6,653	517,640	2,429,214	2,232,220
Public service	-	45,394	-	-	45,394	7,749
Academic support	585,661	751,495	129,517	916,460	2,383,133	2,636,424
Student services	783,890	756,913	-	327,293	1,868,096	1,392,978
Institutional support	388,400	371,379	53,784	2,904,026	3,717,589	7,653,211
Operation and maintenance of plant	-	97,618	-	727,506	825,124	435,344
Scholarships and fellowships	-	-	-	20,781,414	20,781,414	16,767,155
Total restricted educational activities	1,842,019	3,843,652	189,954	26,174,339	32,049,964	31,125,081
Total educational activities	42,991,097	3,843,652	7,697,638	40,596,177	95,128,564	88,516,588
Depreciation expense - buildings	-	-	-	5,682,935	5,682,935	5,675,592
Depreciation expense - equipment	-	-	-	125,928	125,928	90,967
Total operating expenses	\$ 42,991,097	\$ 3,843,652	\$ 7,697,638	\$ 46,405,040	\$ 100,937,427	\$ 94,283,147
					(Exhibit 2)	(Exhibit 2)

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

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

	Unrestricted	Restricted	Total Educational Activities	FY24 Total	FY23 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general state support	\$ 24,411,959	\$ -	\$ 24,411,959	\$ 24,411,959	\$ 16,264,312
State group insurance	-	2,325,358	2,325,358	2,325,358	2,169,147
State retirement match	-	1,518,294	1,518,294	1,518,294	1,023,167
Ad valorem taxes					
Taxes for maintenance and operations	23,021,363	-	23,021,363	23,021,363	29,867,422
Taxes for maintenance notes	-	3,655,582	3,655,582	3,655,582	5,180,220
Taxes for general obligation bonds	-	5,205,721	5,205,721	5,205,721	4,723,834
Federal revenue, non-operating	-	32,064,781	32,064,781	32,064,781	31,699,094
State revenue, non-operating	-	2,989,349	2,989,349	2,989,349	1,198,806
Gifts	10,500	(9,335)	1,165	1,165	10,500
Investment income	11,362	77,139	88,501	88,501	96,036
Other state funding - FAST Funds	788,370	-	788,370	788,370	-
Total non-operating revenues	<u>48,243,554</u>	<u>47,826,889</u>	<u>96,070,443</u>	<u>96,070,443</u>	<u>92,232,538</u>
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(2,519,702)	(2,519,702)	(2,519,702)	(3,001,059)
Interest on capital related debt-MTN	-	(1,687,143)	(1,687,143)	(1,687,143)	(2,078,307)
Loss on disposal of capital assets	-	(4,827)	(4,827)	(4,827)	(40,732)
Total non-operating expenses	<u>-</u>	<u>(4,211,672)</u>	<u>(4,211,672)</u>	<u>(4,211,672)</u>	<u>(5,120,098)</u>
Net non-operating revenues	<u>\$ 48,243,554</u>	<u>\$ 43,615,217</u>	<u>\$ 91,858,771</u>	<u>\$ 91,858,771</u>	<u>\$ 87,112,440</u>
				(Exhibit 2)	(Exhibit 2)

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

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

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	\$ 14,677,004	\$ -	\$ -	\$ 14,677,004	\$ 14,677,004	\$ -
Restricted	-	5,982,671	-	5,982,671	-	5,982,671
Net investment in capital assets	-	-	85,505,542	85,505,542	-	85,505,542
 Total net position, August 31, 2024	 14,677,004	 5,982,671	 85,505,542	 106,165,217	 14,677,004	 91,488,213
				(Exhibit 1)		
Total net position, August 31, 2023	14,849,083	9,208,674	73,177,786	97,235,543	14,849,083	82,386,460
				(Exhibit 1)		
Net increase (decrease) in net position	<u>\$ (172,079)</u>	<u>\$ (3,226,003)</u>	<u>\$ 12,327,756</u>	<u>\$ 8,929,674</u>	<u>\$ (172,079)</u>	<u>\$ 9,101,753</u>
				(Exhibit 2)		



ALAMO COLLEGES DISTRICT
Northwest Vista College



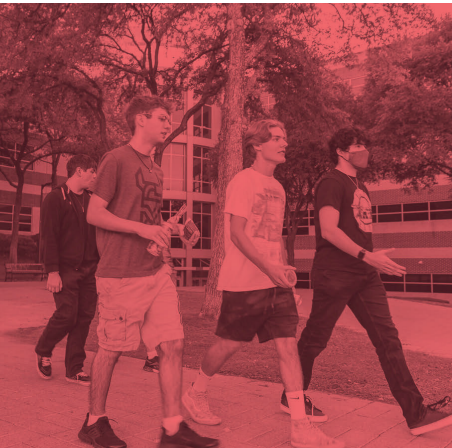
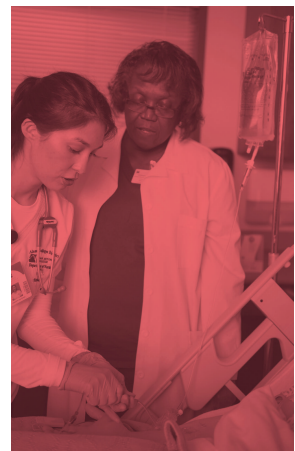
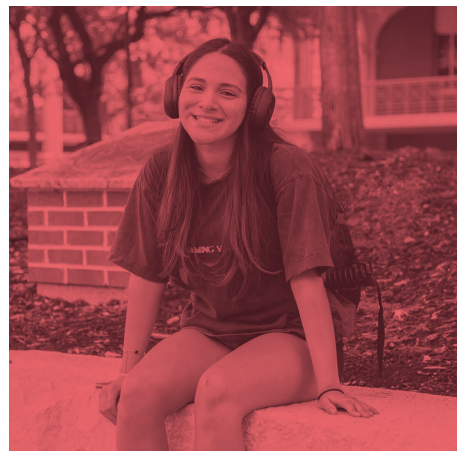
ALAMO COLLEGES DISTRICT
Northwest Vista College

Annual Financial Report
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(210)485-0301
alamo.edu

SAN ANTONIO COLLEGE SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023



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

Annual Financial Report

**For the Years Ended
August 31, 2024 and 2023**

Prepared by:

Finance and Fiscal Services Department

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

**ANNUAL FINANCIAL REPORT
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ALAMO COLLEGES DISTRICT
San Antonio College

Introductory Section

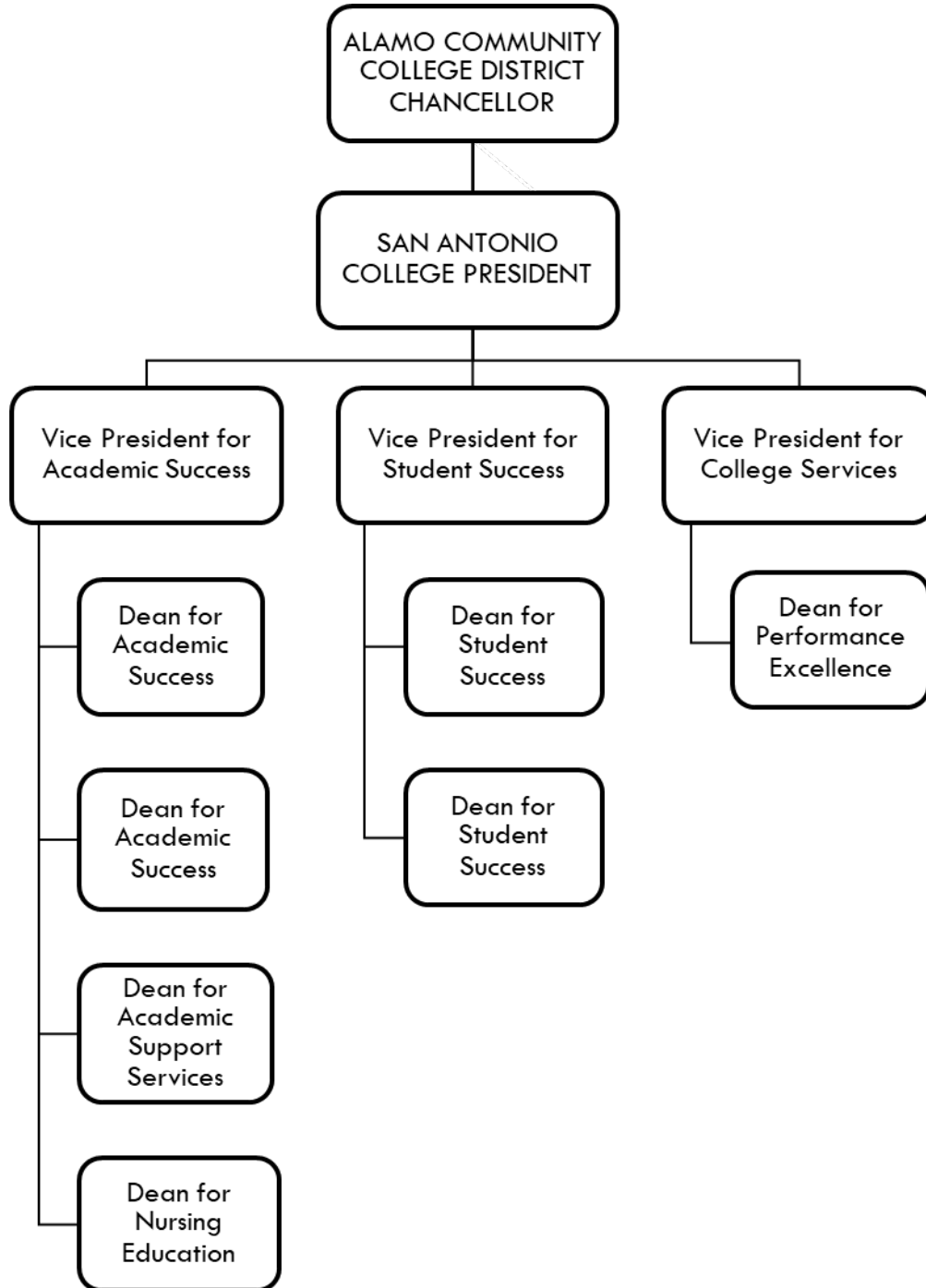


ALAMO COLLEGES DISTRICT
San Antonio College

SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2024

ELECTED OFFICIALS

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

ADMINISTRATIVE OFFICIALS

Dr. Mike Flores	Chancellor
Dr. Thomas S. Cleary	Vice Chancellor for Finance and Administration (interim)
Xavier D. Urrutia	Interim Vice Chancellor of Economic and Workforce Development
Ross Laughhead	General Counsel
Dr. Thomas S. Cleary	Vice Chancellor for Planning, Performance & Information Systems
Dr. George Railey Jr.	Vice Chancellor for Academic Success
Debi Gaitan	Vice Chancellor for Student Success (interim)
Barton T. Simpson, CFRE	Executive Director of Institutional Advancement
Dr. Veronica Garcia	President, Northeast Lakeview College
Dr. Amy Bosley	President, Northwest Vista College
Dr. Robert Garza	President, Palo Alto College
Dr. Adena Loston	President, St. Philip's College
Dr. Francisco Solis	President, San Antonio College (interim)
Lisa Mazure, MSA, CPA	Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez, CIA, CISA, CISSP	District Director of Internal Audit

SAN ANTONIO COLLEGE

(A college of the Alamo Community College District)

MISSION

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

VISION

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

VALUES

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



STUDENTS FIRST



RESPECT FOR ALL



COMMUNITY-ENGAGED



CAN-DO SPIRIT



COLLABORATION



DATA-INFORMED



ALAMO COLLEGES DISTRICT
San Antonio College

Financial Section



ALAMO COLLEGES DISTRICT
San Antonio College



INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
San Antonio College
San Antonio, Texas

We have reviewed the accompanying financial statements of the business-type activities of San Antonio College (the College), which comprise the statements of net position as of August 31, 2024 and 2023, and the related statements of revenues, expenses, and charges in net position, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

Accountants' Responsibility

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

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

Accountants' Conclusion

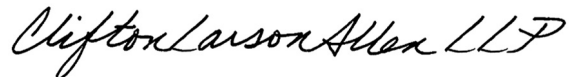
Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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.

Supplementary Information

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



CliftonLarsonAllen LLP

San Antonio, Texas
February 13, 2025

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

Statements of Net Position
August 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 22,801,859	\$ 20,578,827
Restricted cash and cash equivalents	8,046,676	4,249,614
Accounts receivable and notes receivable, net of allowance	7,591,097	4,047,658
Other assets	185,999	157,264
Total current assets	38,625,631	29,033,363
Noncurrent assets:		
Restricted cash and cash equivalents	145,659,135	176,409,794
Other assets	833,520	994,697
Leases receivable	2,953,013	3,252,259
Capital assets (net)	246,471,584	235,127,806
Total noncurrent assets	395,917,252	415,784,556
TOTAL ASSETS	434,542,883	444,817,919
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	8,607,313	5,359,564
Funds held for others	351,665	319,035
Unearned income	12,563,482	11,993,846
Current portion of noncurrent liabilities	26,697,743	26,177,748
Total current liabilities	48,220,203	43,850,193
Noncurrent liabilities	237,105,678	263,803,421
TOTAL LIABILITIES	285,325,881	307,653,614
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to leases	2,872,178	3,311,143
TOTAL DEFERRED INFLOWS OF RESOURCES	2,872,178	3,311,143
NET POSITION		
Net investment in capital assets	128,681,740	110,628,041
Restricted for:		
Expendable		
Student aid	2,146,548	2,578,900
Instructional programs	576,567	640,521
Capital projects	2,709,045	8,827,808
Unrestricted	12,230,924	11,177,892
TOTAL NET POSITION	\$ 146,344,824	\$ 133,853,162

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

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

	2024	2023
OPERATING REVENUES:		
Tuition and fees (net of discounts of \$27,843,209 and \$24,441,156, respectively)	\$ 15,711,240	\$ 14,724,718
Grants and contracts	6,309,581	5,494,932
Auxiliary enterprises	1,192,549	1,198,325
Other operating revenues	1,026,957	592,034
Total operating revenues (Schedule A)	24,240,327	22,010,009
OPERATING EXPENSES:		
Instruction	58,201,282	55,644,752
Public service	1,727,114	1,480,168
Academic support	7,106,897	6,560,959
Student services	18,014,444	16,400,402
Institutional support	12,018,343	19,125,299
Operation and maintenance of plant	7,692,395	9,479,875
Scholarships and fellowships	29,262,192	21,276,005
Auxiliary enterprises	142,172	71,963
Depreciation	10,154,222	8,760,863
Total operating expenses (Schedule B)	144,319,061	138,800,286
Operating loss	(120,078,734)	(116,790,277)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	31,470,862	23,749,390
Ad valorem taxes		
Taxes for maintenance and operations	44,861,746	50,475,092
Taxes for maintenance notes	7,123,634	9,539,648
Taxes for general obligation bonds	10,144,392	8,699,189
Federal grants, non-operating	40,973,550	46,308,882
State grants, non-operating	5,151,803	1,762,211
Gifts	17,094	13,435
Investment income	253,453	71,563
Other non-operating state funds-FAST	742,390	-
Interest on capital-related debt	(8,695,603)	(8,537,928)
Other non-operating expenses	(72,925)	(59,430)
Net non-operating revenues (Schedule C)	131,970,396	132,022,052
OTHER REVENUES:		
State appropriations for capital assets	600,000	125,000
Increase in net position	12,491,662	15,356,775
NET POSITION:		
Net position - beginning of year	133,853,162	118,496,387
Net position - end of year (Schedule D)	\$ 146,344,824	\$ 133,853,162

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

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

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

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	\$ 18,191,044	\$ 15,471,279
Receipts from grants and contracts	5,926,865	5,569,364
Other receipts	876,823	605,325
Payments to or on behalf of employees	(74,758,491)	(70,032,180)
Payments to suppliers for goods and services	(25,954,478)	(34,365,026)
Payments for scholarships and fellowships	(29,262,192)	(21,276,005)
Receipts from Federal loans for students	6,920,692	6,896,764
Payment for Federal loans issued to students	(7,068,228)	(6,736,269)
Net cash used by operating activities	(105,127,965)	(103,866,748)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	26,852,015	19,140,402
Receipts from ad valorem taxes	44,861,746	50,475,092
Receipts from non-operating federal and state revenue	43,239,159	49,002,347
Receipts from gifts and grants (other than capital)	7,094	2,935
Receipts from student organizations and other agency transactions	32,630	68,014
Net cash provided by non-capital financing activities	114,992,644	118,688,790
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	-	148,928,879
Receipts from ad valorem taxes for debt service	17,268,026	18,238,837
Receipts from capital grant contracts, grants and gifts	600,000	125,000
Payments for capital assets acquisition and construction of capital assets	(17,843,372)	(24,734,937)
Payments on capital debt - principal	(26,177,748)	(25,834,102)
Payments on capital debt - interest	(8,695,603)	(8,537,928)
Net cash (used)/provided by capital and related financing activities	(34,848,697)	108,185,749
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	253,453	71,563
Net cash provided by investing activities	253,453	71,563
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(24,730,565)	123,079,354
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	201,238,235	78,158,881
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 176,507,670	\$ 201,238,235

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

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

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

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating loss	\$(120,078,734)	\$(116,790,277)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	10,154,222	8,760,863
Allowance for doubtful accounts	1,852,789	1,480,503
Non-cash state appropriations - on-behalf payments	4,618,847	4,608,988
Changes in assets and liabilities:		
Receivable (net)	(1,468,398)	(1,146,582)
Other assets	132,442	(322,475)
Accounts payable	(469,804)	39,817
Unearned income	569,636	(211,884)
Deferred inflows related to leases	(438,965)	(285,701)
Net cash used by operating activities	\$(105,127,965)	\$(103,866,748)
 SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	\$ 4,618,847	\$ 4,608,988
Gifts of depreciable and non-depreciable assets	\$ 10,000	\$ 10,500

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

Notes to Financial Statements

1. REPORTING ENTITY

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community Colleges* for fiscal year 2024. For financial reporting purposes San Antonio College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

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

Budgetary Data

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of operating cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

Restricted Cash and Cash Equivalents

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

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

Accounts and Notes Receivable

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

Leases Receivable

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

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

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

- The College uses the Treasury rate with the maturity that most closely matches the length of the lease term, as of the date of the beginning of the lease term, obtained from the treasury.gov website, as the discount rate for leases.
- The lease term includes the noncancelable period of the lease.
- Lease payments included in the measurement of the lease receivable are composed of fixed payments from the lessee, variable payments from the lessee that are fixed in substance or that depend on an index or a rate, residual value guarantee payments from the lessee that are fixed in substance, and any lease incentives that are payable to the lessee.

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

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

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

Class of Asset	Capitalization Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	\$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	5,000	5	-
Software	5,000	5	-
Library materials	All	15	-
Subscription-based information technology arrangements	100,000	Shorter of contract or useful life	-

Compensable Absences

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

Self-Insurance

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

Net Investment in Capital Assets

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

Restricted Net Position, Expendable

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

Unrestricted Net Position

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

Operating and Non-operating Revenues

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

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

Revenue Recognition and Unearned Income

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

Tuition Discounting

Texas Public Education Grants

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

Title IV Higher Education Act (HEA) Program Funds

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Operating and Non-operating Expenses

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

Restricted Resources

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

Estimates

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

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2024 and 2023 were \$176,507,670 and \$201,238,235, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level of at least 100% in U.S. Treasuries and Government Securities held in the District's name.

4. LEASES RECEIVABLE

The College, as lessor, has entered into a lease agreement with 1415 North Main, LLC to lease a portion of Parking Garage #2 located at San Antonio College. The lease term is September 24, 2021 through December 31, 2096. In exchange for access to 381 parking spaces the College will receive \$76,200 annually through December 31, 2085, and then receive \$91,440 annually through the remainder of the term of the lease. Accordingly, the College recorded a lease receivable asset in the amount of \$2,933,861 at inception. The College began receiving lease payments in January 2024. In FY24 lease revenue for this lease was \$38,929 and interest revenue was \$58,208. In FY23 lease revenue for this lease was \$38,945 and interest revenue was \$57,837.

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

	Interest Rate(s)	Receivable At Commencement	Lease Term In Years	Balance 8/31/2024	Balance 8/31/2023
<u>Business-type Activities</u>					
Parking garage spaces at San Antonio College with 1415 N. Main	1.92%	\$ 2,933,861	75.3	\$ 3,029,213	\$ 2,928,075
Classroom space at San Antonio College with New Frontiers*	2.94%	411,069	6.1	-	389,969
Total leases receivable				<u>\$ 3,029,213</u>	<u>\$ 3,318,044</u>

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

SAN ANTONIO COLLEGE
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Notes to Financial Statements

5. CAPITAL ASSETS

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

	Balance 9/1/2023	Increases	Decreases	Balance 8/31/2024
<u>Not Depreciated:</u>				
Land	\$ 12,684,450	\$ -	\$ -	\$ 12,684,450
Works of art	256,134	-	-	256,134
Construction in progress	4,562,168	11,658,896	1,681,129	14,539,935
Subtotal	<u>17,502,752</u>	<u>11,658,896</u>	<u>1,681,129</u>	<u>27,480,519</u>
<u>Subject to Depreciation:</u>				
Buildings and building improvements	329,880,794	10,017,499	-	339,898,293
Other real estate improvements	26,032,626	-	-	26,032,626
Total buildings and other real estate improvements	<u>355,913,420</u>	<u>10,017,499</u>	<u>-</u>	<u>365,930,919</u>
Software	66,827	-	-	66,827
Furniture, machinery, and equipment	10,526,275	1,531,542	339,885	11,717,932
Library books	5,649,839	6,959	43,025	5,613,773
Total buildings and other capital assets	<u>372,156,361</u>	<u>11,556,000</u>	<u>382,910</u>	<u>383,329,451</u>
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	121,906,126	8,611,826	-	130,517,952
Other real estate improvements	19,752,265	582,725	-	20,334,990
Total buildings and other real estate improvements	<u>141,658,391</u>	<u>9,194,551</u>	<u>-</u>	<u>150,852,942</u>
Software	63,664	1,150	-	64,814
Furniture, machinery, and equipment	7,276,059	937,435	304,119	7,909,375
Library books	5,533,193	21,087	43,025	5,511,255
Total accumulated depreciation	<u>154,531,307</u>	<u>10,154,222</u>	<u>347,144</u>	<u>164,338,386</u>
Net capital assets	<u>\$ 235,127,806</u>	<u>\$ 13,060,674</u>	<u>\$ 1,716,895</u>	<u>\$ 246,471,584</u>

SAN ANTONIO COLLEGE
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Notes to Financial Statements

5. CAPITAL ASSETS (continued)

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

	Balance 9/1/2022	Increases	Decreases	Balance 8/31/2023
<u>Not Depreciated:</u>				
Land	\$ 12,692,403	\$ -	\$ 7,953	\$ 12,684,450
Works of art	256,134	-	-	256,134
Construction in progress	38,625,830	4,078,019	38,141,681	4,562,168
Subtotal	<u>51,574,367</u>	<u>4,078,019</u>	<u>38,149,634</u>	<u>17,502,752</u>
<u>Subject to Depreciation:</u>				
Buildings and building improvements	278,913,937	51,641,657	674,800	329,880,794
Other real estate improvements	26,032,626	-	-	26,032,626
Total buildings and other real estate improvements	<u>304,946,563</u>	<u>51,641,657</u>	<u>674,800</u>	<u>355,913,420</u>
Software	66,827	-	-	66,827
Furniture, machinery, and equipment	9,077,805	1,968,898	520,428	10,526,275
Library books	5,649,839	-	-	5,649,839
Total buildings and other capital assets	<u>319,741,034</u>	<u>53,610,555</u>	<u>1,195,228</u>	<u>372,156,361</u>
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	115,107,719	7,456,574	658,167	121,906,126
Other real estate improvements	19,169,540	582,725	-	19,752,265
Total buildings and other real estate improvements	<u>134,277,259</u>	<u>8,039,299</u>	<u>658,167</u>	<u>141,658,391</u>
Software	62,514	1,150	-	63,664
Furniture, machinery, and equipment	7,104,067	687,606	515,614	7,276,059
Library books	5,500,385	32,808	-	5,533,193
Total accumulated depreciation	<u>146,944,225</u>	<u>8,760,863</u>	<u>1,173,781</u>	<u>154,531,307</u>
Net capital assets	<u>\$ 224,371,176</u>	<u>\$ 48,927,711</u>	<u>\$ 38,171,081</u>	<u>\$ 235,127,806</u>

6. NONCURRENT LIABILITIES

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

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

Notes to Financial Statements

6. NONCURRENT LIABILITIES (continued)

At August 31, 2024, noncurrent liabilities are \$237,105,678 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance	Additions	Reductions	Balance	Current Portion
	9/1/2023			8/31/2024	
Bonds and tax notes payable					
General obligation bonds	\$ 150,156	\$ -	\$ 9,146	\$ 141,010	\$ 8,824
Maintenance tax notes	134,299	-	16,432	117,867	17,274
Notes payable	5,526	-	600	4,926	600
Total	\$ 289,981	\$ -	\$ 26,178	\$ 263,803	\$ 26,698

At August 31, 2023, noncurrent liabilities are \$263,803,421 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance	Additions	Reductions	Balance	Current Portion
	9/1/2022			8/31/2023	
Bonds and tax notes payable					
General obligation bonds	\$ 158,876	\$ -	\$ 8,720	\$ 150,156	\$ 9,146
Maintenance tax notes	863	148,929	15,493	134,299	16,432
Notes payable	7,147	-	1,621	5,526	600
Total	\$ 166,886	\$ 148,929	\$ 25,834	\$ 289,981	\$ 26,178

7. DEBT

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

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

Notes to Financial Statements

7. DEBT (continued)

Debt service requirements (in thousands) at August 31, 2024 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Notes Payable		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 8,824	\$ 5,878	\$ 600	\$ -	\$ 17,274	\$ 5,051	\$ 26,698	\$ 10,929
2026	9,039	5,456	600	-	18,158	4,232	27,797	9,688
2027	8,569	5,038	600	-	19,091	3,370	28,260	8,408
2028	7,393	4,661	625	-	20,068	2,465	28,086	7,126
2029	6,779	4,309	625	-	21,097	1,513	28,501	5,822
2030-2034	42,208	16,298	1,876	-	22,179	513	66,263	16,811
2035-2039	33,126	6,923	-	-	-	-	33,126	6,923
2040-2044	18,051	2,234	-	-	-	-	18,051	2,234
2045-2049	7,021	251	-	-	-	-	7,021	251
TOTAL	\$ 141,010	\$ 51,048	\$ 4,926	\$ -	\$ 117,867	\$ 17,144	\$ 263,803	\$ 68,192

Debt service requirements (in thousands) at August 31, 2023 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Notes Payable		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 9,146	\$ 6,305	\$ 600	\$ -	\$ 16,432	\$ 5,830	\$ 26,178	\$ 12,135
2025	8,824	5,878	600	-	17,274	5,051	26,698	10,929
2026	9,039	5,456	600	-	18,158	4,232	27,797	9,688
2027	8,569	5,038	600	-	19,091	3,370	28,260	8,408
2028	7,393	4,661	625	-	20,068	2,465	28,086	7,126
2029-2033	40,512	18,114	2,501	-	43,276	2,026	86,289	20,140
2034-2038	38,081	8,598	-	-	-	-	38,081	8,598
2039-2043	18,181	2,805	-	-	-	-	18,181	2,805
2044-2048	10,411	498	-	-	-	-	10,411	498
TOTAL	\$ 150,156	\$ 57,353	\$ 5,526	\$ -	\$ 134,299	\$ 22,974	\$ 289,981	\$ 80,327

8. BOND AND TAX NOTES PAYABLE

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

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

SAN ANTONIO COLLEGE
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Notes to Financial Statements

8. BOND AND TAX NOTES PAYABLE (continued)

Bonds and tax notes payable associated with the College at August 31, 2024 and 2023 were as follows:

Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	District Balances	
				Balance August 31, 2024	Balance August 31, 2023
General Obligation Bonds (Repayment source - Ad valorem taxes)					
2007	Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.	\$ 271,085,000	4.5%	\$ 15,760,000	\$ 15,760,000
2012	Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.	74,110,000	3.5% - 5.0%	50,285,000	65,630,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	42,715,000	45,280,000
2017	Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017.*	258,940,000	4.0%-5.0%	153,250,000	166,820,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	184,540,000	188,980,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)					
2022	Renovate and repair existing District facilities. Dated August 1, 2022.***	247,570,000	5.0%	195,935,000	223,250,000
Total Bonds for which the College has an Allocation		\$ 1,119,750,000		\$ 642,485,000	\$ 705,720,000
Allocation Percentage				40%	40%
Balance Allocated to the College at August 31, 2024 and 2023				\$ 258,877,807	\$ 284,455,555
* Bond series Limited Tax Bonds 2017 with bond premiums netted \$173,000,000 in new funding for projects, \$27,000,000 related to SAC. This was reflected in the District August 31, 2024 balance above.					
** Bond series Limited Tax Bonds 2021 with bond premiums netted \$225,000,000 in new funding for projects, with approximately \$36,000,000 related to SAC. This was reflected in the District August 31, 2024 balance above.					
*** Bond series Tax Notes 2022 with bond premiums netted \$270,000,000 in new funding for projects, with approximately \$148,900,000 allocated to SAC. This was reflected in the District August 31, 2024 balance above.					
Debt service requirements at August 31, 2024 and 2023 are based on the percentage allocation as discussed above, applied to the debt service of the District.					

9. EMPLOYEES' RETIREMENT PLANS

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

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Notes to Financial Statements

9. EMPLOYEES' RETIREMENT PLANS (continued)

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 11 included in the District's fiscal year 2024 financial statements.

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

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

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

State law provides for a member contribution rate of 8.25% for fiscal years 2024 and 8.0% for 2023 and 2022 and a State contribution rate of 8.25% for fiscal year 2024, 8.0% for fiscal year 2023, and 7.75% for the fiscal year ended August 31, 2022. In certain instances, the District was required to make all or a portion of the State's contribution.

Optional Retirement Plan (ORP) – Defined Contribution Plan

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

Funding Policy: Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 8.25% for fiscal year 2024, 8.0% for fiscal year 2023 and 7.75% for fiscal year 2022. Each participant contributed 6.65% for the fiscal years ended August 31, 2024, 2023 and 2022. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

The retirement expense for both plans to the State of Texas for the College was \$1,455,620, \$1,559,246, and \$1,466,519 for the fiscal years ended August 31, 2024, 2023 and 2022, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$4,220,920, \$3,807,498, and \$3,449,474 for the fiscal years ended August 31, 2023, 2022 and 2021, respectively, and represents the total required contributions for each year.

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

Notes to Financial Statements

9. EMPLOYEES' RETIREMENT PLANS (continued)

The total payroll for all College employees was \$61,512,748, \$58,526,883, and \$52,437,060 for fiscal years 2024, 2023 and 2022, respectively. The total payroll of College employees covered by the TRS was \$40,801,807, \$36,202,771, and \$33,694,377, and the total payroll of College employees covered by ORP was \$10,360,856, \$11,390,949, and \$10,814,969 for fiscal years 2024, 2023 and 2022, respectively.

10. DEFERRED COMPENSATION PROGRAM

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

A total of \$745,263 was contributed by 94 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 34 participants contributed a total of \$242,032 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2024.

A total of \$501,074 was contributed by 87 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 27 participants contributed a total of \$134,689 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2023.

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

11. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Receivables at August 31, 2024 and 2023 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2024 and 2023 are primarily related to operating accounts payable and construction.

12. FUNDS HELD FOR OTHERS

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$351,665 and \$319,035 as of August 31, 2024 and 2023, respectively.

13. SELF-INSURED AND RISK MANAGEMENT PLANS

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

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$450,000 per occurrence. Individual losses of over \$450,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, \$3,278,495 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

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

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

Notes to Financial Statements

14. HEALTH CARE AND LIFE INSURANCE BENEFITS

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

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the year ended August 31, 2024 and between \$623 and \$1,220 per month for the year ended August 31, 2023. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$3,502,340 and \$3,421,006 for the years ended August 31, 2024 and 2023, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

15. OTHER POSTEMPLOYMENT BENEFIT PLAN

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

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 19 included in the District's fiscal year 2024 financial statements.

16. AD VALOREM TAX

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for August 31, 2024 and 2023 was approximately \$344,263,311, and \$308,255,579, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections for the years ended August 31, 2024 and 2023 were 98.3% and 98.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

17. INCOME TAXES

The District is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2024 and 2023.

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

Notes to Financial Statements

18. COMMITMENTS AND CONTINGENCIES

As of August 31, 2024, various lawsuits and claims involving the District were pending. While the ultimate liability with respect to litigation and other claims asserted against the District cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

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

The District has entered into several contracts for construction and various other renovation projects related to the College. Since the College is not a separate legal entity, the related commitments are made by the District.

19. SUBSEQUENT EVENTS

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

Supplementary Information



ALAMO COLLEGES DISTRICT
San Antonio College

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

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

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY24 Total	FY23 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	\$ 32,360,675	\$ -	\$ 32,360,675	\$ -	\$ 32,360,675	\$ 26,117,581
Out-of-District resident tuition	4,336,765	-	4,336,765	-	4,336,765	5,825,643
Non-resident tuition	3,896,263	-	3,896,263	-	3,896,263	3,767,016
TPEG - credit set aside *	<u>2,067,350</u>	<u>-</u>	<u>2,067,350</u>	<u>-</u>	<u>2,067,350</u>	<u>1,832,757</u>
Total tuition	<u>42,661,053</u>	<u>-</u>	<u>42,661,053</u>	<u>-</u>	<u>42,661,053</u>	<u>37,542,997</u>
Fees						
Other	893,396	-	893,396	-	893,396	1,622,877
Total fees	<u>893,396</u>	<u>-</u>	<u>893,396</u>	<u>-</u>	<u>893,396</u>	<u>1,622,877</u>
Total tuition and fees	<u>43,554,449</u>	<u>-</u>	<u>43,554,449</u>	<u>-</u>	<u>43,554,449</u>	<u>39,165,874</u>
Scholarship allowances and discounts						
Institutional allowances and scholarships	(3,256,697)	-	(3,256,697)	-	(3,256,697)	(2,539,972)
Remissions and exemptions - state	(2,085,332)	-	(2,085,332)	-	(2,085,332)	(1,738,685)
Remissions and exemptions - local	(3,813,870)	-	(3,813,870)	-	(3,813,870)	(3,480,608)
Federal grants to students	-	(15,958,277)	(15,958,277)	-	(15,958,277)	(14,444,874)
TPEG awards	-	(1,027,701)	(1,027,701)	-	(1,027,701)	(1,073,290)
State grants to students	-	(1,668,746)	(1,668,746)	-	(1,668,746)	(903,879)
Other local awards	-	(32,586)	(32,586)	-	(32,586)	(259,848)
Total scholarship allowances and discounts	<u>(9,155,899)</u>	<u>(18,687,310)</u>	<u>(27,843,209)</u>	<u>-</u>	<u>(27,843,209)</u>	<u>(24,441,156)</u>
Total net tuition and fees	<u>34,398,550</u>	<u>(18,687,310)</u>	<u>15,711,240</u>	<u>-</u>	<u>15,711,240</u>	<u>14,724,718</u>
Other operating revenues						
Federal grants and contracts	-	5,119,756	5,119,756	-	5,119,756	4,355,825
State grants and contracts	-	701,807	701,807	-	701,807	225,178
Local grants	-	200,710	200,710	-	200,710	482,273
Non-governmental grants and contracts	-	287,308	287,308	-	287,308	431,656
Other operating revenues	<u>1,026,957</u>	<u>-</u>	<u>1,026,957</u>	<u>-</u>	<u>1,026,957</u>	<u>592,034</u>
Total other operating revenues	<u>1,026,957</u>	<u>6,309,581</u>	<u>7,336,538</u>	<u>-</u>	<u>7,336,538</u>	<u>6,086,966</u>
Sales and services of auxiliary enterprises						
Bookstore commission **	-	-	-	5,954	5,954	(7,023)
Day care centers	-	-	-	338,126	338,126	335,777
Vending machines and copiers	-	-	-	20,663	20,663	45,781
Campus access fees and fines	-	-	-	791,437	791,437	768,518
Auxiliary-restricted	-	-	-	(190,903)	(190,903)	(148,557)
Other	-	-	-	<u>227,272</u>	<u>227,272</u>	<u>203,829</u>
Total sales and services of auxiliary enterprises	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,192,549</u>	<u>1,192,549</u>	<u>1,198,325</u>
Total operating revenues	<u>\$ 35,425,507</u>	<u>\$(12,377,729)</u>	<u>\$ 23,047,778</u>	<u>\$ 1,192,549</u>	<u>\$ 24,240,327</u>	<u>\$ 22,010,009</u>
				(Exhibit 2)	(Exhibit 2)	

*In accordance with Education Code 56.033, \$2,067,350 and \$1,832,757 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2024 and 2023.

**The bookstores are operated by an independent third-party.

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

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

	Salaries and Wages	Benefits		Other Expenses	FY24 Total	FY23 Total
		State	Local			
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	\$ 36,096,155	\$ -	\$ 6,952,075	\$ 10,877,106	\$ 53,925,336	\$ 48,550,593
Public service	1,085,698	-	154,212	328,474	1,568,384	1,387,733
Academic support	2,883,064	-	379,659	1,069,847	4,332,570	4,446,855
Student services	10,070,233	-	2,467,230	2,538,003	15,075,466	13,631,035
Institutional support	6,594,379	-	1,907,742	2,871,988	11,374,109	10,582,890
Operation and maintenance of plant	1,504,616	-	367,934	4,446,305	6,318,855	8,160,490
Scholarships and fellowships	-	-	-	83,727	83,727	119,016
Total unrestricted educational activities	58,234,145	-	12,228,852	22,215,450	92,678,447	86,878,612
Restricted - educational activities						
Instruction	441,001	2,589,664	87,540	1,157,741	4,275,946	7,094,159
Public service	-	150,468	-	8,262	158,730	92,435
Academic support	1,448,617	448,963	264,058	612,689	2,774,327	2,114,104
Student services	1,388,501	990,957	59,563	499,957	2,938,978	2,769,367
Institutional support	484	612,631	39	31,080	644,234	8,542,409
Operation and maintenance of plant	-	165,277	-	1,208,263	1,373,540	1,319,385
Scholarships and fellowships	-	-	-	29,178,465	29,178,465	21,156,989
Total restricted educational activities	3,278,603	4,957,960	411,200	32,696,457	41,344,220	43,088,848
Total educational activities	61,512,748	4,957,960	12,640,052	54,911,907	134,022,667	129,967,460
Auxiliary enterprises	-	-	-	141,221	141,221	97,044
Auxiliary restricted	-	-	-	951	951	(25,081)
Depreciation expense - buildings	-	-	-	9,194,550	9,194,550	8,039,299
Depreciation expense - equipment	-	-	-	959,672	959,672	721,564
Total operating expenses	\$ 61,512,748	\$ 4,957,960	\$ 12,640,052	\$ 65,208,301	\$ 144,319,061	\$ 138,800,286
					(Exhibit 2)	(Exhibit 2)

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

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

	Unrestricted	Restricted	Total Educational Activities	FY24 Total	FY23 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general State support	\$ 26,512,902	\$ -	\$ 26,512,902	\$ 26,512,902	\$ 18,769,138
State group insurance	-	3,502,340	3,502,340	3,502,340	3,421,006
State retirement match	-	1,455,620	1,455,620	1,455,620	1,559,246
Ad valorem taxes					
Taxes for maintenance and operations	44,861,746	-	44,861,746	44,861,746	50,475,092
Taxes for maintenance notes	-	7,123,634	7,123,634	7,123,634	9,539,648
Taxes for general obligation bonds	-	10,144,392	10,144,392	10,144,392	8,699,189
Federal revenue, non-operating	-	40,973,550	40,973,550	40,973,550	46,308,882
State revenue, non-operating	-	5,151,803	5,151,803	5,151,803	1,762,211
Gifts	13,435	3,659	17,094	17,094	13,435
Investment income	(55,840)	309,293	253,453	253,453	71,563
Other state funding - FAST Funds	742,390	-	742,390	742,390	-
Total non-operating revenues	<u>72,074,633</u>	<u>68,664,291</u>	<u>140,738,924</u>	<u>140,738,924</u>	<u>140,619,410</u>
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(5,208,256)	(5,208,256)	(5,208,256)	(5,044,492)
Interest on capital related debt-MTN	-	(3,487,347)	(3,487,347)	(3,487,347)	(3,493,436)
Loss on disposal of capital assets	-	(72,925)	(72,925)	(72,925)	(59,430)
Total non-operating expenses	<u>-</u>	<u>(8,768,528)</u>	<u>(8,768,528)</u>	<u>(8,768,528)</u>	<u>(8,597,358)</u>
Net non-operating revenues	<u>\$ 72,074,633</u>	<u>\$ 59,895,763</u>	<u>\$ 131,970,396</u>	<u>\$ 131,970,396</u> (Exhibit 2)	<u>\$ 132,022,052</u> (Exhibit 2)

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

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

	Detail by Source			Available for Current Operations		
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	\$ 12,230,924	\$ -	\$ -	\$ 12,230,924	\$ 12,230,924	\$ -
Restricted	-	5,432,160	-	5,432,160	-	5,432,160
Net investment in capital assets	-	-	128,681,740	128,681,740	-	128,681,740
Total net position, August 31, 2024	12,230,924	5,432,160	128,681,740	146,344,824	12,230,924	134,113,900
				(Exhibit 1)		
Total net position, August 31, 2023	11,177,892	12,047,229	110,628,041	133,853,162	11,177,892	122,675,270
				(Exhibit 1)		
Net increase (decrease) in net position	<u>\$ 1,053,032</u>	<u>\$ (6,615,069)</u>	<u>\$ 18,053,699</u>	<u>\$ 12,491,662</u>	<u>\$ 1,053,032</u>	<u>\$ 11,438,630</u>
				(Exhibit 2)		



ALAMO COLLEGES DISTRICT
San Antonio College



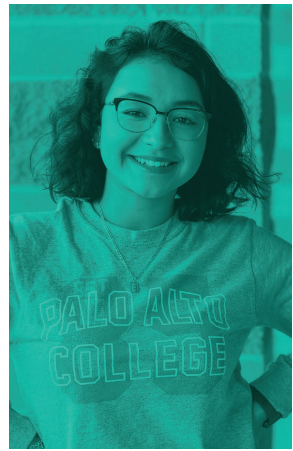
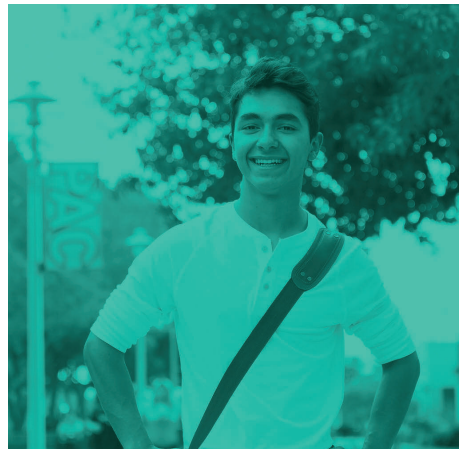
ALAMO COLLEGES DISTRICT
San Antonio College

Annual Financial Report
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alamo.edu

PALO ALTO COLLEGE SAN ANTONIO, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEARS ENDED AUGUST 31, 2024 AND 2023



ALAMO COLLEGES DISTRICT
Palo Alto College

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

Annual Financial Report

**For the Years Ended
August 31, 2024 and 2023**

Prepared by:

Finance and Fiscal Services Department

PALO ALTO COLLEGE

(A college of the Alamo Community College District)

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ALAMO COLLEGES DISTRICT
Palo Alto College

Introductory Section

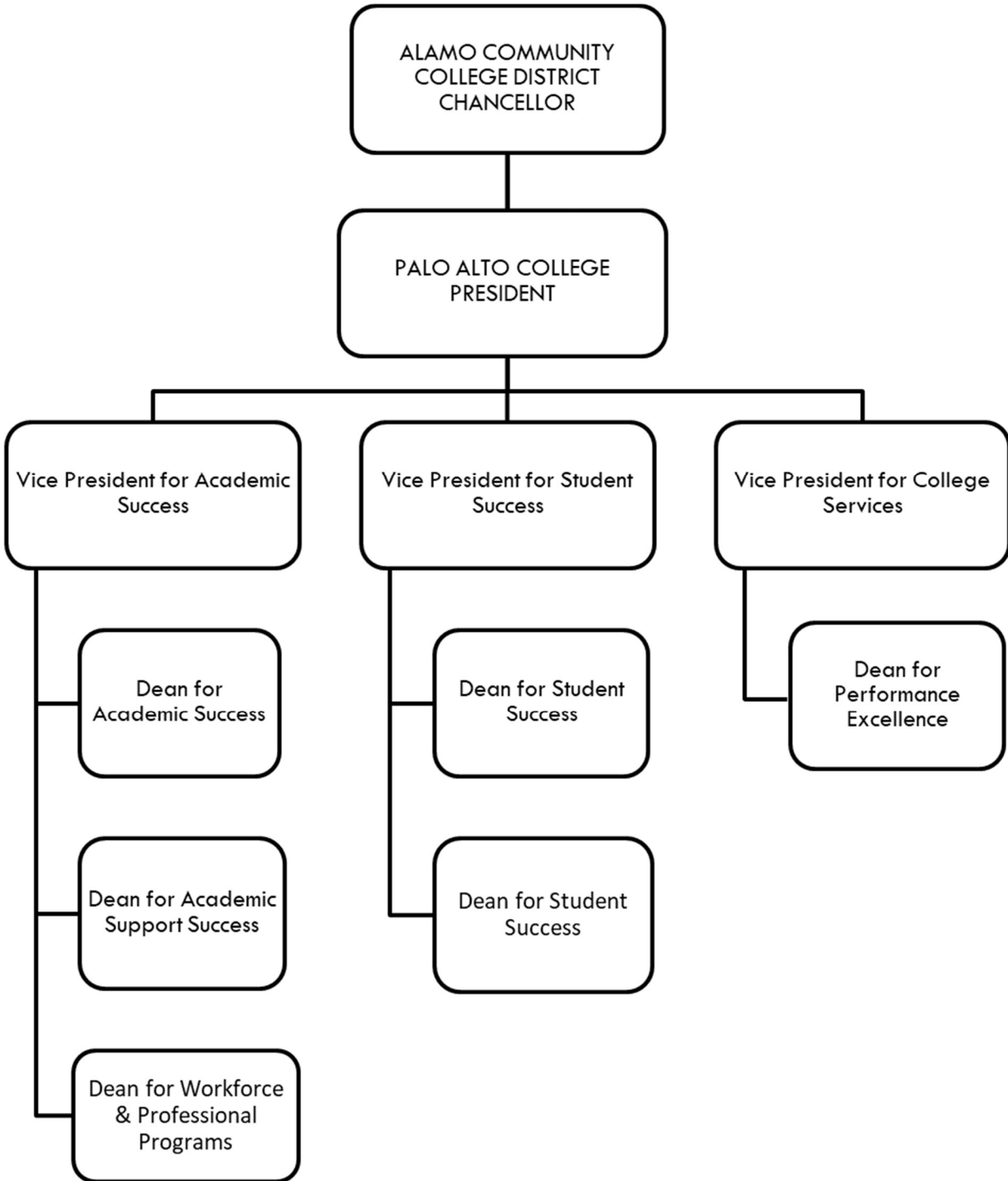


ALAMO COLLEGES DISTRICT
Palo Alto College

PALO ALTO COLLEGE

(A college of the Alamo Community College District)

ORGANIZATIONAL CHART



PALO ALTO COLLEGE

(A college of the Alamo Community College District)

ALAMO COMMUNITY COLLEGE DISTRICT - ORGANIZATIONAL DATA

August 31, 2024

ELECTED OFFICIALS

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

ADMINISTRATIVE OFFICIALS

Dr. Mike Flores	Chancellor
Dr. Thomas S. Cleary	Vice Chancellor for Finance and Administration (interim)
Xavier D. Urrutia	Interim Vice Chancellor of Economic and Workforce Development
Ross Laughhead	General Counsel
Dr. Thomas S. Cleary	Vice Chancellor for Planning, Performance & Information Systems
Dr. George Railey Jr.	Vice Chancellor for Academic Success
Debi Gaitan	Vice Chancellor for Student Success (interim)
Barton T. Simpson, CFRE	Executive Director of Institutional Advancement
Dr. Veronica Garcia	President, Northeast Lakeview College
Dr. Amy Bosley	President, Northwest Vista College
Dr. Robert Garza	President, Palo Alto College
Dr. Adena Loston	President, St. Philip's College
Dr. Francisco Solis	President, San Antonio College (interim)
Lisa Mazure, MSA, CPA	Associate Vice Chancellor for Finance and Fiscal Services
Patrick F. Vrba, Jr., CPA	District Controller
Frank Cortez, CIA, CISA, CISSP	District Director of Internal Audit

PALO ALTO COLLEGE

(A college of the Alamo Community College District)

MISSION

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

VISION

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

VALUES

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



STUDENTS FIRST



RESPECT FOR ALL



COMMUNITY-ENGAGED



CAN-DO SPIRIT



COLLABORATION



DATA-INFORMED



ALAMO COLLEGES DISTRICT
Palo Alto College

Financial Section



ALAMO COLLEGES DISTRICT
Palo Alto College



INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
Palo Alto College
San Antonio, Texas

We have reviewed the accompanying financial statements of the business-type activities of Palo Alto College (the College), which comprise the statements of net position as of August 31, 2024 and 2023, and the related statements of revenues, expenses, and charges in net position, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

Accountants' Responsibility

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

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

Accountants' Conclusion

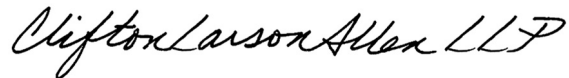
Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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.

Supplementary Information

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



CliftonLarsonAllen LLP

San Antonio, Texas
February 13, 2025

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

Statements of Net Position
August 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 8,814,391	\$ 10,881,826
Restricted cash and cash equivalents	476,627	1,308,361
Accounts receivable and notes receivable, net of allowance	5,095,842	2,874,306
Total current assets	14,386,860	15,064,493
Noncurrent assets:		
Restricted cash and cash equivalents	63,982,198	61,562,374
Capital assets (net)	133,386,577	137,214,823
Total noncurrent assets	197,368,775	198,777,197
TOTAL ASSETS	211,755,635	213,841,690
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	899,642	2,784,735
Funds held for others	139,378	120,522
Unearned income	6,512,819	5,653,577
Current portion of noncurrent liabilities	10,013,164	9,894,146
Total current liabilities	17,565,003	18,452,980
Noncurrent liabilities	113,982,765	121,295,929
TOTAL LIABILITIES	131,547,768	139,748,909
NET POSITION		
Net investment in capital assets	71,714,691	62,897,250
Restricted for:		
Expendable		
Student aid	1,130,835	1,269,067
Instructional programs	1,154,718	845,116
Capital projects	3,509,321	3,154,336
Unrestricted	2,698,302	5,927,012
TOTAL NET POSITION	\$ 80,207,867	\$ 74,092,781

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

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

	2024	2023
OPERATING REVENUES:		
Tuition and fees (net of discounts of \$16,670,915 and \$14,570,905, respectively)	\$ 6,004,719	\$ 5,194,974
Grants and contracts	5,493,236	4,216,242
Auxiliary enterprises	465,845	374,649
Other operating revenues	1,364,506	1,199,061
Total operating revenues (Schedule A)	13,328,306	10,984,926
OPERATING EXPENSES:		
Instruction	27,959,719	25,137,564
Public service	93,485	167,625
Academic support	3,055,386	2,224,213
Student services	12,438,947	10,615,225
Institutional support	8,511,695	9,288,843
Operation and maintenance of plant	4,768,554	8,543,847
Scholarships and fellowships	14,625,244	10,265,909
Auxiliary enterprises	533,728	678,538
Depreciation	7,388,072	5,524,081
Total operating expenses (Schedule B)	79,374,830	72,445,845
Operating loss	(66,046,524)	(61,460,919)
NON-OPERATING REVENUES/(EXPENSES):		
State appropriations	17,206,077	12,093,267
Ad valorem taxes		
Taxes for maintenance and operations	24,689,716	29,501,199
Taxes for maintenance notes	3,920,501	5,612,530
Taxes for general obligation bonds	5,582,979	5,118,057
Federal grants, non-operating	20,257,830	20,459,371
State grants, non-operating	1,985,910	779,340
Gifts	737,608	37,343
Investment income	76,903	48,393
Other non-operating state funds-FAST	1,719,520	-
Interest on capital-related debt	(4,015,434)	(4,617,140)
Other non-operating expenses	-	(16,289)
Net non-operating revenues (Schedule C)	72,161,610	69,016,071
Increase in net position	6,115,086	7,555,152
NET POSITION:		
Net position - beginning of year	74,092,781	66,537,629
Net position - end of year (Schedule D)	\$ 80,207,867	\$ 74,092,781

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

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

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

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from students and other customers	\$ 7,769,526	\$ 5,404,989
Receipts from grants and contracts	4,733,358	3,154,613
Other receipts	1,364,506	1,199,463
Payments to or on behalf of employees	(38,338,764)	(35,571,419)
Payments to suppliers for goods and services	(16,456,027)	(17,785,066)
Payments for scholarships and fellowships	(14,625,244)	(10,265,909)
Receipts from Federal loans for students	1,903,189	1,742,612
Payment for Federal loans issued to students	(1,981,350)	(1,733,025)
Net cash used by operating activities	(55,630,806)	(53,853,742)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Receipts from state appropriations	13,920,018	9,616,847
Receipts from ad valorem taxes	24,689,716	29,501,199
Receipts from non-operating federal and state revenue	22,155,044	22,243,420
Receipts from gifts and grants (other than capital)	737,608	-
Receipts from student organizations and other agency transactions	18,856	35,023
Net cash provided by non-capital financing activities	61,521,242	61,396,489
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds on issuance of capital debt	-	25,332,594
Receipts from ad valorem taxes for debt service	9,503,480	10,730,587
Payments for capital assets acquisition and construction of capital assets	(4,740,584)	(18,598,986)
Payments on capital debt - principal	(7,194,146)	(10,017,248)
Payments on capital debt - interest	(4,015,434)	(4,617,140)
Net cash (used)/provided by capital and related financing activities	(6,446,684)	2,829,807
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	76,903	48,393
Net cash provided by investing activities	76,903	48,393
 (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	 (479,345)	 10,420,947
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	73,752,561	63,331,614
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 73,273,216	\$ 73,752,561

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

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

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating loss	\$ (66,046,524)	\$ (61,460,919)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	7,388,072	5,524,082
Allowance for doubtful accounts	540,187	659,701
Non-cash state appropriations - on-behalf payments	3,286,059	2,476,420
Changes in assets and liabilities:		
Receivable (net)	(953,507)	(1,765,463)
Accounts payable	(704,335)	795,304
Unearned income	859,242	41,815
Deferred inflows related to leases	-	(124,682)
Net cash used by operating activities	\$ (55,630,806)	\$ (53,853,742)
 SCHEDULE OF NON-CASH INVESTING AND FINANCING TRANSACTIONS:		
State on-behalf payments	\$ 3,286,059	\$ 2,476,420
Gifts of depreciable and non-depreciable assets	\$ -	\$ 37,343

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

Notes to Financial Statements

1. REPORTING ENTITY

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Guidelines

The significant accounting policies followed in preparing these financial statements are in accordance with the *Texas Higher Education Coordinating Board's Annual Financial Reporting Requirements for Texas Public Community Colleges* for fiscal year 2024. For financial reporting purposes Palo Alto College is part of the District, which is considered a special purpose, primary government engaged in business-type activities. The primary purpose for the preparation of the separately issued financial statements of the College is to satisfy requirements for the College's accreditation body, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).

Basis of Accounting

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

Budgetary Data

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of operating cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

Restricted Cash and Cash Equivalents

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

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

Accounts and Notes Receivable

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

Capital Assets

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Class of Asset	Capitalization Threshold	Useful Life (Years)	Salvage Value
Non-depreciable assets:			
Land	\$ 5,000	Not depreciated	-
Works of art/historical treasures	5,000	Not depreciated	-
Buildings:			
Buildings	100,000	40	10%
Portable buildings	10,000	10	10%
Other real estate improvements:			
Building improvements	100,000	20	-
Infrastructure	100,000	20	10%
Land improvements (except tennis courts)	100,000	20	-
Leasehold improvements	10,000	Shorter of lease or useful life	-
Tennis courts	10,000	7	-
Furniture, machinery and equipment:			
Furniture, machinery and equipment	5,000	5-10	-
Technology systems	5,000	5	-
Software	5,000	5	-
Library materials	All	15	-
Subscription-based information technology arrangements	100,000	Shorter of contract or useful life	-

Compensable Absences

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

Self-Insurance

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

Net Position

Net Investment in Capital Assets

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

Restricted Net Position, Expendable

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

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unrestricted Net Position

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

Operating and Non-operating Revenues

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

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

Revenue Recognition and Unearned Income

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

Tuition Discounting

Texas Public Education Grants

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

Title IV Higher Education Act (HEA) Program Funds

Certain Title IV HEA Program funds are received by the College to pass through to students. These funds are received by the College and recorded as revenue. When a student uses the award for tuition and fees, the amount is recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

Other Tuition Discounts

The College awards tuition and fee scholarships from institutional funds to students who qualify. When these funds are used for tuition and fees, the awards are recorded as a tuition discount. The portion of the award disbursed directly to students is reported as a scholarship expense.

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

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Operating and Non-operating Expenses

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

Restricted Resources

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

Estimates

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

3. CASH AND CASH EQUIVALENTS

Total cash and cash equivalents at August 31, 2024 and 2023 were \$73,273,216 and \$73,752,561, respectively. The FDIC insures all of the noninterest-bearing demand deposits. Interest-bearing deposits in excess of \$250,000 are collateralized at a level of at least 100% in U.S. Treasuries and Government Securities held in the District's name.

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

Notes to Financial Statements

4. CAPITAL ASSETS

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

	Balance 9/1/2023	Increases	Decreases	Balance 8/31/2024
<u>Not Depreciated:</u>				
Land	\$ 6,727,257	\$ -	\$ -	\$ 6,727,257
Works of art	58,971	-	-	58,971
Construction in progress	2,706,723	2,404,865	-	5,111,588
Subtotal	9,492,951	2,404,865	-	11,897,816
<u>Subject to Depreciation:</u>				
Buildings and building improvements	187,870,114	488,578	-	188,358,692
Other real estate improvements	21,581,603	-	-	21,581,603
Total buildings and other real estate improvements	209,451,717	488,578	-	209,940,295
Software	15,408	-	-	15,408
Furniture, machinery, and equipment	6,901,345	666,382	127,427	7,440,300
Library books	3,653,457	-	67,231	3,586,226
Total buildings and other capital assets	220,021,927	1,154,960	194,658	220,982,229
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	71,555,438	5,449,486	-	77,004,924
Other real estate improvements	14,320,497	708,510	-	15,029,007
Total buildings and other real estate improvements	85,875,935	6,157,996	-	92,033,931
Software	11,608	1,200	-	12,808
Furniture, machinery, and equipment	2,765,187	1,223,659	127,427	3,861,419
Library books	3,647,325	5,216	67,231	3,585,310
Total accumulated depreciation	92,300,055	7,388,072	194,658	99,493,468
Net capital assets	\$ 137,214,823	\$ (3,828,247)	\$ -	\$ 133,386,577

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

Notes to Financial Statements

4. CAPITAL ASSETS (continued)

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

	Balance 9/1/2022	Increases	Decreases	Balance 8/31/2023
<u>Not Depreciated:</u>				
Land	\$ 6,727,257	\$ -	\$ -	\$ 6,727,257
Works of art	18,971	40,000	-	58,971
Construction in progress	44,362,397	1,253,333	42,909,007	2,706,723
Subtotal	<u>51,108,625</u>	<u>1,293,333</u>	<u>42,909,007</u>	<u>9,492,951</u>
<u>Subject to Depreciation:</u>				
Buildings and building improvements	139,232,262	48,637,852	-	187,870,114
Other real estate improvements	21,581,603	-	-	21,581,603
Total buildings and other real estate improvements	<u>160,813,865</u>	<u>48,637,852</u>	<u>-</u>	<u>209,451,717</u>
Software	15,408	-	-	15,408
Furniture, machinery, and equipment	3,284,396	3,750,009	133,060	6,901,345
Library books	3,680,126	-	26,669	3,653,457
Total buildings and other capital assets	<u>167,793,795</u>	<u>52,387,861</u>	<u>159,729</u>	<u>220,021,927</u>
<u>Accumulated Depreciation:</u>				
Buildings and building improvements	67,203,229	4,352,209	-	71,555,438
Other real estate improvements	13,611,986	708,511	-	14,320,497
Total buildings and other real estate improvements	<u>80,815,215</u>	<u>5,060,720</u>	<u>-</u>	<u>85,875,935</u>
Software	9,408	2,200	-	11,608
Furniture, machinery, and equipment	2,445,746	450,739	131,298	2,765,187
Library books	3,663,571	10,422	26,668	3,647,325
Total accumulated depreciation	<u>86,933,940</u>	<u>5,524,081</u>	<u>157,966</u>	<u>92,300,055</u>
Net capital assets	<u>\$ 131,968,480</u>	<u>\$ 48,157,113</u>	<u>\$ 42,910,770</u>	<u>\$ 137,214,823</u>

5. NONCURRENT LIABILITIES

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

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

Notes to Financial Statements

5. NONCURRENT LIABILITIES (continued)

At August 31, 2024, noncurrent liabilities are \$113,982,765 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance			Balance	
	9/1/2023	Additions	Reductions	8/31/2024	Current Portion
Bonds and tax notes payable					
General obligation bonds	\$ 108,346	\$ -	\$ 7,099	\$ 101,247	\$ 6,940
Maintenance tax notes	22,844	-	2,795	20,049	2,938
Notes Payable	-	2,700	-	2,700	135
Total	\$ 131,190	\$ 2,700	\$ 9,894	\$ 123,996	\$ 10,013

At August 31, 2023, noncurrent liabilities are \$121,295,929 with activity for the fiscal year as follows:

	Bonds and Tax Notes Payable (in thousands)				
	Balance			Balance	
	9/1/2022	Additions	Reductions	8/31/2023	Current Portion
Bonds and tax notes payable					
General obligation bonds	\$ 115,113	\$ -	\$ 6,767	\$ 108,346	\$ 7,099
Maintenance tax notes	762	25,333	3,251	22,844	2,795
Total	\$ 115,875	\$ 25,333	\$ 10,018	\$ 131,190	\$ 9,894

6. DEBT

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

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

Notes to Financial Statements

6. DEBT (continued)

Debt service requirements (in thousands) at August 31, 2024 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Notes Payable		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 6,940	\$ 4,337	\$ 135	\$ -	\$ 2,938	\$ 859	\$ 10,013	\$ 5,196
2026	7,138	4,003	135	-	3,089	720	10,362	4,723
2027	6,887	3,668	135	-	3,247	573	10,269	4,241
2028	6,174	3,358	135	-	3,414	419	9,723	3,777
2029	4,728	3,061	135	-	3,589	257	8,452	3,318
2030-2034	28,987	11,668	675	-	3,772	87	33,434	11,755
2035-2039	23,695	5,106	675	-	-	-	24,370	5,106
2040-2044	12,684	1,490	675	-	-	-	13,359	1,490
2045-2049	4,014	143	-	-	-	-	4,014	143
TOTAL	\$ 101,247	\$ 36,834	\$ 2,700	\$ -	\$ 20,049	\$ 2,915	\$ 123,996	\$ 39,749

Debt service requirements (in thousands) at August 31, 2023 were as follows:

For the Year Ending August 31,	General Obligation Bonds		Notes Payable		Maintenance Tax Notes		TOTAL BONDS AND NOTES	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 7,099	\$ 4,672	\$ -	\$ -	\$ 2,795	\$ 992	\$ 9,894	\$ 5,664
2025	6,940	4,337	-	-	2,938	859	9,878	5,196
2026	7,138	4,003	-	-	3,089	720	10,227	4,723
2027	6,887	3,668	-	-	3,247	573	10,134	4,241
2028	6,174	3,358	-	-	3,414	419	9,588	3,777
2029-2033	27,814	12,920	-	-	7,361	344	35,175	13,264
2034-2038	26,862	6,309	-	-	-	-	26,862	6,309
2039-2043	13,481	1,955	-	-	-	-	13,481	1,955
2044-2048	5,951	284	-	-	-	-	5,951	284
TOTAL	\$ 108,346	\$ 41,506	\$ -	\$ -	\$ 22,844	\$ 3,907	\$ 131,190	\$ 45,413

7. BOND AND TAX NOTES PAYABLE

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

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

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

Notes to Financial Statements

7. BOND AND TAX NOTES PAYABLE (continued)

Bonds and tax notes payable associated with the College at August 31, 2024 and 2023 were as follows:

Series	Instrument Type and Purpose	Amount Issued and Authorized	Current Interest Rates	District Balances	
				Balance August 31, 2024	Balance August 31, 2023
General Obligation Bonds (Repayment source - Ad valorem taxes)					
2007	Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.	\$ 271,085,000	4.5%	\$ 15,760,000	\$ 15,760,000
2012	Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.	74,110,000	3.5% - 5.0%	50,285,000	65,630,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	3.5% - 5.0%	42,715,000	45,280,000
2017	Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017.*	258,940,000	4.0%-5.0%	153,250,000	166,820,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 15, 2021.**	195,980,000	2.375% - 5.0%	184,540,000	188,980,000
Maintenance Tax Notes (Repayment source - Ad valorem taxes)					
2022	Renovate and repair existing District facilities. Dated August 1, 2022.***	247,570,000	5.0%	195,935,000	223,250,000
Total Bonds for which the College has an Allocation		\$ 1,119,750,000		\$ 642,485,000	\$ 705,720,000
Allocation Percentage				19%	19%
Balance Allocated to the College at August 31, 2024 and 2023				\$ 121,295,929	\$ 131,190,075
* Bond series Limited Tax Bonds 2017 with bond premiums netted \$173,000,000 in new funding for projects, \$16,000,000 related to PAC. This was reflected in the District August 31, 2024 balance above.					
** Bond series Limited Tax Bonds 2021 with bond premiums netted \$225,000,000 in new funding for projects, with approximately \$20,000,000 related to PAC. This was reflected in the District August 31, 2024 balance above.					
*** Bond series Tax Notes 2022 with bond premiums netted \$270,000,000 in new funding for projects, with approximately \$25,300,000 allocated to PAC. This was reflected in the District August 31, 2024 balance above.					
Debt service requirements at August 31, 2024 and 2023 are based on the percentage allocation as discussed above, applied to the debt service of the District.					

8. EMPLOYEES' RETIREMENT PLANS

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

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

Notes to Financial Statements

8. EMPLOYEES' RETIREMENT PLANS (continued)

In fiscal year 2015, the District implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which was subsequently amended by the release of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net pension liability recorded at the District level as required by GASB 68 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term pension benefits of its employees, the net pension liability is recorded in the District's financial statements. For further information, see Note 11 included in the District's fiscal year 2024 financial statements.

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

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

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

State law provides for a member contribution rate of 8.25% for fiscal years 2024 and 8.0% for 2023 and 2022 and a State contribution rate of 8.25% for fiscal year 2024, 8.0% for fiscal year 2023, and 7.75% for the fiscal year ended August 31, 2022. In certain instances, the District was required to make all or a portion of the State's contribution.

Optional Retirement Plan (ORP) – Defined Contribution Plan

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

Funding Policy: Contribution requirements are not actuarially determined, but are established and amended by the Texas State Legislature. Since individual annuity contracts are purchased, the State has no additional or unfunded liability for this program. The combined percentage of salaries currently contributed by the College and State of Texas was 8.25% for fiscal year 2024, 8.0% for fiscal year 2023 and 7.75% for fiscal year 2022. Each participant contributed 6.65% for the fiscal years ended August 31, 2024, 2023 and 2022. Senate Bill 1812, effective September 1, 2013, limits the amount of the State's contribution to 50% of eligible employees in the reporting district.

The retirement expense for both plans to the State of Texas for the College was \$1,555,456, \$796,137, and \$764,907 for the fiscal years ended August 31, 2024, 2023 and 2022, respectively. This amount represents the portion of expended appropriations that should have been made by the State legislature on behalf of the College. The retirement expense for the College was \$2,072,313, \$1,941,227, and \$1,794,677 for the fiscal years ended August 31, 2024, 2023 and 2022, respectively, and represents the total required contributions for each year.

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

Notes to Financial Statements

8. EMPLOYEES' RETIREMENT PLANS (continued)

The total payroll for all College employees was \$32,591,495, \$29,674,100, and \$26,314,565 for fiscal years 2024, 2023 and 2022, respectively. The total payroll of College employees covered by the TRS was \$21,447,250, \$20,524,086, and \$19,565,553, and the total payroll of College employees covered by ORP was \$3,671,697, \$3,741,248, and \$3,591,569 for fiscal years 2024, 2023 and 2022, respectively.

9. DEFERRED COMPENSATION PROGRAM

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

A total of \$338,514 was contributed by 42 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 25 participants contributed a total of \$229,361 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2024.

A total of \$255,982 was contributed by 39 College employees under the Internal Revenue Code Section 403(b) Tax Sheltered Annuity (TSA) program and 17 participants contributed a total of \$102,686 to a Section 457 Deferred Compensation Plan (DCP) in the fiscal year ended August 31, 2023.

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

10. RECEIVABLES, ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Receivables at August 31, 2024 and 2023 primarily consist of tuition and fee receivables, contract and grant receivables and other receivables. The District is responsible for collection of all receivables as well as the allowance for doubtful accounts. Accounts payable and accrued liabilities at August 31, 2024 and 2023 are primarily related to operating accounts payable and construction.

11. FUNDS HELD FOR OTHERS

The College holds funds for certain students as well as student and staff organizations. These amounts are reflected in the Statements of Net Position as funds held for others in the amount of \$139,378 and \$120,522 at August 31, 2024 and 2023, respectively.

12. SELF-INSURED AND RISK MANAGEMENT PLANS

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

The District's Workers' Compensation Self-Insurance Fund (the Fund) is administered by a third party. Through the Fund, the District self-insures workers' compensation claims up to \$450,000 per occurrence. Individual losses of over \$450,000 are covered by a specific excess insurance policy up to the maximum statutory benefit per occurrence. Additionally, \$3,278,495 of unrestricted net position has been designated by the District to cover losses in excess of those covered by insurance and the Fund. The Fund pays the premium for the specific excess insurance policy and assumes all workers' compensation claims and expenses not covered by the policy. The District transfers the workers' compensation standard premium calculated for the District into the Fund.

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

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

Notes to Financial Statements

13. HEALTH CARE AND LIFE INSURANCE BENEFITS

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

The State recognizes the cost of providing these benefits for active employees and retirees by expending the annual insurance premiums. The State's contribution per eligible full-time employee or retiree was between approximately \$625 and \$1,223 per month for the year ended August 31, 2024 and between \$623 and \$1,220 per month for the year ended August 31, 2023. The cost of providing those benefits for all employees, paid by the State of Texas on behalf of the College, totaled \$1,850,778 and \$1,802,221 for the years ended August 31, 2024 and 2023, respectively. Payments of these benefits by the State were recognized as restricted state appropriations with an equal amount recognized as restricted benefit expenses. These payments do not flow through the cash accounts.

14. OTHER POSTEMPLOYMENT BENEFIT PLAN

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

In fiscal year 2018, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The GASB does not require the provisions of this Statement to be applied down to the organizational level and as such, the net OPEB liability recorded at the District level as required by GASB 75 is not allocated or recorded in the financial statements of the College. In addition, because all College employees are employees of the District and the District has the legal obligation to fund the long-term OPEB benefits of its employees, the net OPEB liability is recorded in the District's financial statements. For further information, see Note 19 included in the District's fiscal year 2024 financial statements.

15. AD VALOREM TAX

Ad valorem property tax is levied each October 1 by the District on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The total ad valorem tax levied by the District for August 31, 2024 and 2023 was approximately \$344,263,311 and 308,255,579, respectively. Ad valorem property tax is allocated to the College based upon the amount required for maintenance and operations, the College's portion of debt service and depreciation and a proportionate share of overall results based on the College's allocated operating budget.

Taxes are due on October 1 of each year and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure payment of all taxes, penalties, and interest for the previous tax year. Tax collections for the years ended August 31, 2024 and 2023 were 98.3% and 98.5%, respectively, of the current year's original unadjusted tax levy. Allowances for uncollectible taxes are estimated and recorded at the District level.

16. INCOME TAXES

The District is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, Etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511(a)(2)(B), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2024 and 2023.

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

Notes to Financial Statements

17. COMMITMENTS AND CONTINGENCIES

As of August 31, 2024, various lawsuits and claims involving the District were pending. While the ultimate liability with respect to litigation and other claims asserted against the District cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

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

The District has entered into several contracts for construction and various other renovation projects related to the College. Since the College is not a separate legal entity, the related commitments are made by the District.

18. SUBSEQUENT EVENTS

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

Supplementary Information



ALAMO COLLEGES DISTRICT
Palo Alto College

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

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

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY24 Total	FY23 Total
OPERATING REVENUES:						
Tuition						
State-funded courses						
In-District resident tuition	\$15,862,876	\$ -	\$15,862,876	\$ -	\$15,862,876	\$12,086,101
Out-of-District resident tuition	3,630,484	-	3,630,484	-	3,630,484	4,439,265
Non-resident tuition	1,781,530	-	1,781,530	-	1,781,530	1,824,803
TPEG - credit set aside *	894,147	-	894,147	-	894,147	753,002
Non-State-funded continuing education	20,360	-	20,360	-	20,360	26,375
Total tuition	<u>22,189,397</u>	<u>-</u>	<u>22,189,397</u>	<u>-</u>	<u>22,189,397</u>	<u>19,129,546</u>
Fees						
Other	486,237	-	486,237	-	486,237	636,333
Total fees	<u>486,237</u>	<u>-</u>	<u>486,237</u>	<u>-</u>	<u>486,237</u>	<u>636,333</u>
Total tuition and fees	<u>22,675,634</u>	<u>-</u>	<u>22,675,634</u>	<u>-</u>	<u>22,675,634</u>	<u>19,765,879</u>
Scholarship allowances and discounts						
Institutional allowances and scholarships	(1,083,860)	-	(1,083,860)	-	(1,083,860)	(1,082,504)
Remissions and exemptions - state	(917,238)	-	(917,238)	-	(917,238)	(734,583)
Remissions and exemptions - local	(6,247,045)	-	(6,247,045)	-	(6,247,045)	(5,717,755)
Federal grants to students	-	(7,274,730)	(7,274,730)	-	(7,274,730)	(6,189,360)
TPEG awards	-	(458,397)	(458,397)	-	(458,397)	(459,626)
State grants to students	-	(689,645)	(689,645)	-	(689,645)	(387,077)
Total scholarship allowances and discounts	<u>(8,248,143)</u>	<u>(8,422,772)</u>	<u>(16,670,915)</u>	<u>-</u>	<u>(16,670,915)</u>	<u>(14,570,905)</u>
Total net tuition and fees	<u>14,427,491</u>	<u>(8,422,772)</u>	<u>6,004,719</u>	<u>-</u>	<u>6,004,719</u>	<u>5,194,974</u>
Other operating revenues						
Federal grants and contracts	-	4,957,944	4,957,944	-	4,957,944	3,654,635
State grants and contracts	-	95,639	95,639	-	95,639	-
Local grants	-	139,674	139,674	-	139,674	386,062
Non-governmental grants and contracts	-	299,979	299,979	-	299,979	175,545
Other operating revenues	1,364,506	-	1,364,506	-	1,364,506	1,199,061
Total other operating revenues	<u>1,364,506</u>	<u>5,493,236</u>	<u>6,857,742</u>	<u>-</u>	<u>6,857,742</u>	<u>5,415,303</u>
Sales and services of auxiliary enterprises						
Bookstore commission	-	-	-	8,619	8,619	(1,164)
Palo Alto College natatorium	-	-	-	84,327	84,327	47,839
Day care centers	-	-	-	20,087	20,087	169
Vending machines and copiers	-	-	-	19,154	19,154	35,870
Campus access fees and fines	-	-	-	287,223	287,223	263,227
Auxiliary-restricted	-	-	-	(2,492)	(2,492)	-
Other	-	-	-	48,927	48,927	28,708
Total sales and services of auxiliary enterprises	<u>-</u>	<u>-</u>	<u>-</u>	<u>465,845</u>	<u>465,845</u>	<u>374,649</u>
Total operating revenues	<u>\$15,791,997</u>	<u>\$ (2,929,536)</u>	<u>\$12,862,461</u>	<u>\$ 465,845</u>	<u>\$13,328,306</u>	<u>\$10,984,926</u>
					(Exhibit 2)	(Exhibit 2)

*In accordance with Education Code 56.033, \$894,147 and \$753,002 of tuition was set aside for the Texas Public Education Grant for the years ended August 31, 2024 and 2023.

**The bookstores are operated by an independent third-party.

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

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

	Salaries and Wages	Benefits		Other Expenses	FY24 Total	FY23 Total
		State	Local			
OPERATING EXPENSES:						
Unrestricted - educational activities						
Instruction	\$ 17,307,436	\$ -	\$ 2,862,965	\$ 5,603,885	\$ 25,774,286	\$ 22,642,807
Public service	-	-	-	92,158	92,158	97,785
Academic support	1,897,643	-	233,211	498,161	2,629,015	2,007,002
Student services	5,605,291	-	1,066,094	1,719,062	8,390,447	7,529,986
Institutional support	4,044,528	-	627,200	1,482,049	6,153,777	5,232,911
Operation and maintenance of plant	936,324	-	229,460	2,466,653	3,632,437	4,450,574
Scholarships and fellowships	-	-	-	168,568	168,568	53,421
Total unrestricted educational activities	29,791,222	-	5,018,930	12,030,536	46,840,688	42,014,486
Restricted - educational activities						
Instruction	73,312	1,705,828	20,341	385,952	2,185,433	2,494,757
Public service	-	-	-	1,327	1,327	69,840
Academic support	174,227	220,829	31,350	(35)	426,371	217,211
Student services	1,590,233	811,574	275,440	1,371,253	4,048,500	3,085,239
Institutional support	595,013	492,687	139,233	1,130,985	2,357,918	4,055,932
Operation and maintenance of plant	-	108,041	-	1,028,076	1,136,117	4,093,273
Scholarships and fellowships	-	-	-	14,456,676	14,456,676	10,212,488
Total restricted educational activities	2,432,785	3,338,959	466,364	18,374,234	24,612,342	24,228,740
Total educational activities	32,224,007	3,338,959	5,485,294	30,404,770	71,453,030	66,243,226
Auxiliary enterprises	367,488	-	39,350	59,291	466,129	627,029
Auxiliary restricted	-	67,275	-	324	67,599	51,509
Depreciation expense - buildings	-	-	-	6,157,998	6,157,998	5,060,720
Depreciation expense - equipment	-	-	-	1,230,074	1,230,074	463,361
Total operating expenses	\$ 32,591,495	\$ 3,406,234	\$ 5,524,644	\$ 37,852,457	\$ 79,374,830	\$ 72,445,845
					(Exhibit 2)	(Exhibit 2)

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

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

	Unrestricted	Restricted	Total Educational Activities	FY24 Total	FY23 Total
NON-OPERATING REVENUES:					
State appropriations					
Education and general state support	\$ 13,799,843	\$ -	\$ 13,799,843	\$ 13,799,843	\$ 9,494,909
State group insurance	-	1,850,778	1,850,778	1,850,778	1,802,221
State retirement match	-	1,555,456	1,555,456	1,555,456	796,137
Ad valorem taxes					
Taxes for maintenance and operations	24,689,716	-	24,689,716	24,689,716	29,501,199
Taxes for maintenance notes	-	3,920,501	3,920,501	3,920,501	5,612,530
Taxes for general obligation bonds	-	5,582,979	5,582,979	5,582,979	5,118,057
Federal revenue, non-operating	-	20,257,830	20,257,830	20,257,830	20,459,371
State revenue, non-operating	-	1,985,910	1,985,910	1,985,910	779,340
Gifts	37,343	700,265	737,608	737,608	37,343
Investment income	-	76,903	76,903	76,903	48,393
Other state funding - FAST Funds	1,719,520	-	1,719,520	1,719,520	-
Total non-operating revenues	<u>40,246,422</u>	<u>35,930,622</u>	<u>76,177,044</u>	<u>76,177,044</u>	<u>73,649,500</u>
NON-OPERATING EXPENSES:					
Interest on capital related debt	-	(2,405,056)	(2,405,056)	(2,405,056)	(2,727,960)
Interest on capital related debt-MTN	-	(1,610,378)	(1,610,378)	(1,610,378)	(1,889,180)
Loss on disposal of capital assets	-	-	-	-	(16,289)
Total non-operating expenses	<u>-</u>	<u>(4,015,434)</u>	<u>(4,015,434)</u>	<u>(4,015,434)</u>	<u>(4,633,429)</u>
Net non-operating revenues	<u>\$ 40,246,422</u>	<u>\$ 31,915,188</u>	<u>\$ 72,161,610</u>	<u>\$ 72,161,610</u> (Exhibit 2)	<u>\$ 69,016,071</u> (Exhibit 2)

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

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

	Detail by Source				Available for Current Operations	
	Unrestricted	Restricted Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
Current:						
Unrestricted	\$ 2,698,302	\$ -	\$ -	\$ 2,698,302	\$ 2,698,302	\$ -
Restricted	-	5,794,874	-	5,794,874	-	5,794,874
Net investment in capital assets	-	-	71,714,691	71,714,691	-	71,714,691
Total net position, August 31, 2024	2,698,302	5,794,874	71,714,691	80,207,867	2,698,302	77,509,565
				(Exhibit 1)		
Total net position, August 31, 2023	5,927,012	5,268,519	62,897,250	74,092,781	5,927,012	68,165,769
				(Exhibit 1)		
Net increase (decrease) in net position	<u>\$ (3,228,710)</u>	<u>\$ 526,355</u>	<u>\$ 8,817,441</u>	<u>\$ 6,115,086</u>	<u>\$ (3,228,710)</u>	<u>\$ 9,343,796</u>
				(Exhibit 2)		



ALAMO COLLEGES DISTRICT
Palo Alto College



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2222 N. Alamo Street, San Antonio, Texas 78215-1195
(210)485-0301
alamo.edu