

Regular Meeting
Thursday, January 13, 2022 6:00 PM

ALVIN COMMUNITY COLLEGE
3110 Mustang Road
Alvin, TX 77511

Agenda

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

**CERTIFICATION OF POSTING OF NOTICE TO THE
REGULAR MEETING OF THE
ALVIN COMMUNITY COLLEGE DISTRICT
BOARD OF REGENTS
JANUARY 13, 2022**

It is hereby certified that a notice of this meeting was posted on the 7th day of January 2022, in a place convenient to the public on the Alvin Community College campus as required by Section 551.002, *Texas Government Code*.

Signed this 7th day of January 2022.



Dr. Robert Exley
President

3. **Executive Session**
4. **Call to Order**
5. **Pledge**
6. **Invocation**
7. **Citizen Inquiries**
8. **Board Chairman Report/Comments**
9. Information Items
 - A. **Personnel Action**
 1. **Personnel Action (Replacement): Administrative Assistant - Student Activities**



Dr. Robert J. Exley, Ph.D
President

Your College **Right Now**

MEMORANDUM NO: 1-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: December 7, 2021
SUBJECT: Personnel Action (Replacement): Administrative Assistant-Student Activities

The individual listed below has been recommended to fill the full-time position of Administrative Assistant-Student Activities.

Candidate Recommended: **Juanita Buenrostro**

Education: Alvin Community College
General Educational Development Certificate

Experience: Alvin Independent School District
Assessment Clerk / Receptionist August 2017 – Present
Assistant Registrar August 2013 – May 2017
Job Coach August 2012 – March 2013

APS - A Plus Services
Office Manager April 2008 – November 2010

Salary: \$27,639.00
Grade 104 / 2021-22 TSCM Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	FT Administrative Assistant – Student Activities		
Department:	Student Services	FLSA Status:	Non-Exempt
Reports to:	Coordinator, Student Activities	Grade Level:	104
Safety Sensitive:	Yes	Job Category:	TSCM
HR approved:	Human Resources	Date:	5/11/2021
Last updated by:	Human Resources	Date:	5/11/2021

SUMMARY

The Student Activities Administrative Assistant, provides clerical support to assist in the efficient and orderly operation of the Student Center. This position serves as a resource for students, staff, student organizations and the community. This position assists in all planning, presentation and evaluation of campus programs and services.

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

- Serves as the office receptionist
- Maintains office procedures manual
- Maintains the scheduling of all ACC Student Activities (SA) events and programs
- Assists in organization, coordination and execution of all SA sponsored events
- Assists in supervision and training of student employees
- Maintains and monitors the use of campus bulletin boards
- Updates and maintains ACC electronic signage
- Assists in the management of student clubs and organizations
- Assists in the maintenance of the SA budget
- Monitors and collects time cards of SA student assistants
- Organizes, cleans and inventories SA equipment, supplies and storage areas
- Assists in the production of flyers, posters, and banners
- Assists with ACC Student Government Association as directed
- Assists in the planning of the ACC Fall Festival and other community events
- Manages the production of faculty, staff and student ID's. Oversees student employee training and maintains inventory of supplies
- Other duties as assigned

QUALIFICATIONS

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

EDUCATION

- High school diploma/GED required
- Associates degree preferred

EXPERIENCE

- Experience with Student Life, as a student worker, student or employee preferred

WORK ENVIRONMENT

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

PHYSICAL DEMANDS

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

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

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

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

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

2. **Personnel Action (Replacement): Campus Events Coordinator**



Dr. Robert J. Exley, Ph.D
President

Your College **Right Now**

MEMORANDUM NO: 7-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: December 13, 2021
SUBJECT: Personnel Action (Replacement): Campus Events Coordinator

The individual listed below has been recommended to fill the full-time position of Campus Events Coordinator.

Candidate Recommended: Kayla Upton

Education: Houston Baptist University
M.A., Clinical Mental Health Counseling

Sam Houston State University
M.B.A.

University of Houston-Clear Lake
B.B.A

San Jacinto College
A.B.A.

Experience: TruStar, Inc Administrative Assistant January 2008 - Present
Youth for Christ Community Engagement Coordinator January 2017 – January 2019

Salary: \$55,315.81
202, Administrative/Professional Salary Schedule (2021-2022)

RJE:tg

ACC ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

Job Title:	Campus Events Coordinator – Full Time		
Department:	Development and Outreach	FLSA Status:	Exempt
Reports to:	VP of Development and Outreach	Grade Level:	202
Safety Sensitive:	No	Job Category:	Professional
HR approved:	Human Resources/JE	Date:	8/16/2021
Last updated by:	VP of Development and Outreach/WD	Date:	8/16/2021

SUMMARY

The event coordinator will act as the point of contact for all campus events and coordinate with various College departments. This is a highly visible position on campus that must represent the College on campus and within the community. This position reports directly to the Vice President, Development and Outreach.

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

- Support VP, Development and Outreach with logistics of pre-event planning meetings to ensure the event details are planned and scheduled with the designated department/program organizer and coordinated with the President's office, physical plant, marketing and media, communications, campus police, ACC Foundation and student liaisons
- Coordinate and ensure logistics for internal campus events, including but not limited to, graduations, awards day, an Afternoon of Honor, Fall Festival, convocation, Veterans Day, ACC gala, Big Band, job fair, Amazing Race, retirement celebrations and other special events
- Create a project plan for each event that includes details, such as securing the venue, catering, décor, security, permits, vendor management, room setup and breakdown, technology needs and marketing for events
- Schedule and conduct post-event meetings to assess the event success
- Support VP, Administrative Services as External Liaison for client venue rentals
- Coordinate and ensure logistics for external campus events including room reservations, room configurations, A/V, security, room setup/room tear down, while working collaboratively with internal departments to ensure client's needs are met.
- Work with Marketing and Media to develop material for promoting facility rentals
- Ensure all policies and procedures are followed for internal and external events, including room reservations, marketing standards, i.e. Ad Astra
- Create and coordinate a college-wide calendar of events
- Conduct college-wide trainings on campus event planning
- Maintain event scheduling and room utilization software, Ad Astra
- Maintain the calendar of events on the POD and the College website
- Track and report usage of college space for events using room reservation software
- Collaborate with the Physical Plant on room reservations workflow for internal/external clients
- Analyze and plan events strategically
- Detail oriented
- Other duties may be assigned

QUALIFICATIONS

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

EDUCATION

- Bachelor's degree in marketing, business, management, logistics or related field

EXPERIENCE

- Minimum 3 years of project management, logistics, scheduling or other directly related experience
- Must have a valid driver license and current insurance

KNOWLEDGE, SKILLS, AND ABILITIES

- Ability to work independently and/or in a team setting
- Ability to work in high pressured environments
- Ability to coordinate and manage multiple projects
- Excellent written and verbal communication skills
- Ability to build rapport and communicate effectively with internal and external stakeholders
- Computer skills: Ellucian, Microsoft Suite- Word, Excel, Outlook, Access and scheduling software
- Ability to meet deadlines and strong time management skills
- Must be able to work flexible schedule, including nights and weekends
- Physical ability to lift 20 lbs or more

WORK ENVIRONMENT

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

PHYSICAL DEMANDS

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

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

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

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

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

B. Headcount Report

	Budgeted 2021-22	JANUARY 2022	Funded Vacancies
Administrative	14	14	0
Professional	84	69	11
Faculty	118	112	6
Technical Support, Clerical & Maintenance (TSCM)	113	107	5
Total Full-Time (FT) Employees	329	302	22

C. Resignation/Retirement Report

Resignation/Termination Report

	Name	Position / Department	Last Day Worked	Reason
1	Joseph Mills	FT Faculty, Physics	12/31/2021	Retirement
2	Victoria Marvel	FT TSCM / College Store Manager	12/31/2021	Retirement
3	Chase Burgin	FT PROF / CEWD, Director, Industrial Programs	1/11/2022	Resignation
4	Luisa Saucedo	FT TSCM / Custodian	1/31/2022	Retirement
5	Dianna Smith	FT Faculty, Office Administration	1/31/2022	Retirement

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

**ALVIN COMMUNITY COLLEGE
REGULAR MEETING OF NOVEMBER 18, 2021
OFFICIAL MINUTES**

The Board of Regents of Alvin Community College met in a regular session on the 18th day of November 2021 at 6:00 p.m., with the following members, administrative personnel, and guests present:

'Bel Sanchez	Chairman
Jody Droege	Vice-Chair
Patty Hertenberger	Secretary
Jim Crumm	Regent
Kam Marvel	Regent
Darren Shelton	Regent
Jake Starkey	Regent
Roger Stuksa	Regent
Andy Tacquard	Regent
Robert Exley	President, Alvin Community College
Jade Borne	Alvin Community College
Wendy Del Bello	Alvin Community College
Nichole Eslinger	Alvin Community College
Cindy Griffith	Alvin Community College
Kelly Klimpt	Alvin Community College
Karl Stager	Alvin Community College

Alyssa Bullock	Akilah Martin	Anita Exley
Beth Nelson	Carols Ordonez	Charlie Lootens
Brett Haduch	Chris Eduardo	Chris Majors
Cherie Richie	Chris Rouche	Craig Fos
John Matula	Jeff Parks	Dennis LaValley
Jonathan Brush	Kevin Rogers	Dick Tyson
Mamie Precious Turay	LaVonna Miller	Ellena Siscos
Ollie Day	Lilly Garcia	George Tacquard
Querencia Joshua	Michael Coots	Kyle Marasckin
Sarah Farley	Nadia Nazarenko	Matt Graves
Tammy Giffrow	Stacy Ebert	

Call to Order

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

Certification of Posting of Notice

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

Executive Session

- *Private consultation with its attorney, when seeking the advice of its attorney in accordance with Section 551.071; Deliberate the evaluation of ACC employees, including, but not limited to, College President's goals as related to President's evaluation and contract, in accordance with Tex. Gov't Code Section 551.074.*

The meeting was called back into session by Chair Sanchez at 7:00 p.m.

- **Pledge**
- **Invocation**
Invocation by Mr. Shelton.

Citizen Inquiries

Mr. Dick Tyson, Alvin resident, spoke on the topics of how well the Fall Festival and Veterans Day ceremonies were organized and attended, the redistricting that took place in Brazoria county that affected Alvin Community College and suggestion of forward thinking in the next Strategic Plan. He also stated that he appreciated Dr. Exley's time in speaking with him.

Board Comments/Recognitions

The Regents thanked the staff and faculty for all their efforts in making the Fall Festival, Veterans Day ceremony and Empty Bowls such successful events and how wonderful the ACC Foundation Gala was this year.

The Empty Bowls event is held to help provide food for local seniors in need through the Alvin Meals on Wheels Program. The Art Department coordinated the crafting of approximately 400 bowls for the event and the dinner on November 9. Recognized were Art Department Chair Dennis LaValley, Instructor Alex Ordonez, Visual Arts Coordinator Cherie Richey and Art Department Assistant Kenneth Bartholomew.

ACC hosts a Career Readiness Week providing students with assistance in seeking a job, including information on job interviews, resumes and more. The Job Fair, coordinated with local employers, was held on November 11, 2021. Recognized were: Career Services Specialist Sarah Farley and Student Activities Coordinator Querencia Joshua.

The Fall Festival was cancelled due to COVID last year and with the construction on campus this year, the 2021 Festival presented many obstacles. Despite challenges, the Festival held on October 30 was a resounding success. Recognized were: Event director, Student Activities coordinator Querencia Joshua, assistance by Student Advisor Amanda Smithson and Media Technology Specialist Kyle Marasckin.

The Texas Commission on Law Enforcement Education agency conducted its 5-year audit of the ACC Law Enforcement Academy and found it to be an "exemplary" program with only one minor deficiency noted. Recognized were: Law Enforcement Academy Director Kevin Rogers, Criminal Justice Instructor Craig Fos and Administrative Assistant Lavonna Miller.

Approval of the Consent Agenda

Chair Sanchez said that she would entertain a motion of approval of the Consent Agenda that included the Minutes of Regular Board Meeting of October 21, 2021; Personnel Action (Replacement): Faculty/Mathematics, Faculty/Mathematics, Faculty/Biology, Faculty/Licensed Vocational Nursing, Approval of the Records Management Officer, Appointment of the Election Clerk, Brazoria County Appraisal District – Resolution to Cast Votes, Accelerating Credentials of Purpose and Value Grant Program, Process Technology Equipment – JET Grant, Contract Renewal for Anthology, Comcast Internet Services, Contract for AED's and Monitoring, Services from Facilities Sources, ACC Police Vehicle and Upgrade. A motion to approve the Consent Agenda was made by Mr. Marvel. Seconded by Mr. Starkey. Motion passed unanimously.

President's Report

Dr. Exley gave a summary that included the following:

Spring registration has opened and classes begin on January 18, for the sixth time ACC was ranked among the best community colleges in the country by the Aspen Institute, the ACC Foundation hosted its gala "Unlocking Futures" on November 12 in which proceeds from the event benefit student scholarships, staff and programs, the annual Veterans Day Ceremony was held November 11 at the Memorial Wall and Continuing Education Workforce Development Interim Dean and veteran Chris Roche served as guest speaker for the event.

The Art Department and Student Activities hosted a Dia De Lost Muertos event on November 2 where Foreign Languages instructor Saul Olivares spoke about the significance of the holiday during the event. The Fine Arts programs will have several public performances during the holiday season including the Community Choir's Christmas concert on November 30, the Community Band's Christmas concert on December 12 and the Drama Department will begin performances of A Tuna Christmas starting on December 4. This report was for information only.

Student Report

SGA President Ollie Day and Vice President Mamie Precious Turay reported that the first Student Body Meeting was held on October 27th in which the following items were discussed: the implementation of sanitation bins in the men's restrooms for trans men, mental health awareness, student involvement seminars, ways to improve advertising methods, and a program to help fund student transportation. Other topics included ways to help raise student awareness, as well as widening the accessibility opportunities such as ASL/Braille supported tutorials/options for hard of hearing/seeing students, expanding ways of announcing events to students, and creating surveys for students to find clubs and organizations of interest to students. Some students expressed a desire to have the option of having their preferred names on school documents and rosters be implemented in the enrollment process, or in general. SGA participated in the annual Fall Festival and raised \$818.00 through the bounce houses and the rock wall. Abumere Alufohai was appointed as the SGA Parliamentarian on October 27th. The Thankful Thursday event showed appreciation to faculty and staff, as well as thanking the students. A Thanksgiving lunch was provided to all attendees and two gift baskets were raffled. This report was for information only.

Annual College Data Report (2020-2021)

Dr. Pam Shefman presented the annual college data report that compared Fall 2020 to Fall 2021 and included the impact of COVID. Data included the following: ACC has had an increase in female students, increase in older students, number of out of district students increase, census data state report, highlighted dual enrollment, UHCL-Pearland has restarted classes this year, increase in TDCJ students, increase in internet courses, race and ethnicity of ACC students, total awards earned, and the increase of financial assistance in the form of Pell and use of CARES funds for students. This report was for information only.

Annual Report on Board Member Trainings

Dr. Exley reported that the new Board member required training was completed and that the BOTI conference was held this year and ACC had Regents in attendance. This report was for information only.

Annual Title IX CEO Report

Dr. Exley informed the Regents that he was pleased to announce that ACC had zero incidences this year for each of the required Title IX categories report. This report was for information only.

Consider Approval of Award of Landscaping and Tree Service Contracts

The motion to approve an agreement with Bright View for the balance of this fiscal year and the next (2022-2023) and authorize negotiation for future annual renewals for up to three years with a final price of \$80,066.19 per year and authorize the President to execute those contracts and a one-time purchase with Special Touch Landscaping not to exceed the amount of \$32,000 was made by Secretary Hertenberger. Seconded by Mr. Starkey. Motion passed unanimously.

Consider Approval of 2018 Maintenance Bond – Additional Corestone Construction Services

The motion to approve a \$192,345.51 in additional funds to Corestone Construction Service's contracts was made by Mr. Shelton. Seconded by Dr. Crumm. Discussion of the motion followed. Regents voiced various concerns that included: unexpected replacement of conduit underneath the sidewalks and related costs, the accountability of all those involved in the delays of the construction and getting the Student Center completed, accountably measures in the contract, the redirection of money for unforeseen conditions that were originally earmarked for classroom technology, any funds left for furniture and paint at the end of the contract, ADA compliance for restrooms, and theatre completion for upcoming play. Mr. Stager talked about the exterior masonry work that will need to be done in the future. Motion passed unanimously.

Consider Approval of Resale of Trust Property

The motion to approve the Resale of Trust Property Account # 0158-0103-120, Brazoria County Suit # 96258-T was made by Mr. Starkey. Seconded by Mr. Stuksa. Motion passed unanimously.

Financial Report Ending October 2021

Mr. Starkey made the motion to approve the financial and investment report for October 2021. Seconded by Mr. Stuksa. Motion passed unanimously.

Adjournment

Meeting was adjourned at 8:11p.m.

Dr. Patty Hertenberger, Secretary

'Bel Sanchez, Chair

**B. Consider Approval of Personnel Action
(Replacement): Instructor/Mathematics**



Dr. Robert J. Exley, Ph.D
President

Your College **Right Now**

MEMORANDUM NO: 6-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: December 13, 2021
SUBJECT: Personnel Action (Replacement): Instructor/Mathematics

The individual listed below has been recommended to fill the full-time position of Instructor/Mathematics - 9 Month.

Candidate

Recommended: Allen Cox

Education: Kent State University
M.A., Pure Mathematics
B.S.; Mathematics

Experience: <u>University of Houston – Clear Lake</u> Director, Math Center	August 2014 - Present
<u>University of Houston – Clear Lake</u> Adjunct Instructor, Mathematics	January 2015 - Present
<u>Kent State University</u> Instructor, Mathematics	August 2011 – May 2013
<u>Michigan State University</u> Graduate Assistant, Mathematics	August 2008 – March 2010

Salary: \$62,921.67
9MA18//10 - Step 10, 9 Month Faculty Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	Instructor, Mathematics		
Department:	Mathematics	FLSA Status:	Exempt
Reports to:	Dean of General Education and Academic Support	Salary Step:	Based on Contract Length / Degree
Safety Sensitive:	No	Job Category:	Full-Time Faculty
HR approved:		Date:	
Last updated by:	Human Resources/KC	Date:	01/05/2021

SUMMARY

The instructor will teach a variety of courses within the Math Department including developmental, freshman and sophomore level courses.

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

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

- Provide recommendations to the Instructional Dean, Department Chair, and appropriate college committees regarding curriculum, instruction and division operations.
- Exhibit a commitment to lifelong learning through participation in professional development activities.
- Adhere to Alvin Community College's policies and procedures.
- Attend institutional meetings as required.

QUALIFICATIONS

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

EDUCATION

- Master's degree in Mathematics or Master's degree with 18 graduate hours in Mathematics or Mathematical Statistics.
- Preferred Master's in Mathematics or Statistics with a minimum of 18 graduate hours in Mathematics, or a Master's degree in math education or developmental education with 18 graduate hours in the rubrics MATH or STAT from a regionally accredited college / university

EXPERIENCE

Prior teaching experience at the college or university level and/or teaching developmental math courses

KNOWLEDGE, SKILLS, AND ABILITIES

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

WORK ENVIRONMENT

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

PHYSICAL DEMANDS

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

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

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

X _____
EMPLOYEE PRINTED NAME

X _____
SUPERVISORS PRINTED NAME

X _____
EMPLOYEE SIGNATURE AND
DATE

X _____
SUPERVISOR SIGNATURE AND DATE

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

C. **Consider Approval of Personnel Action (Replacement): Instructor/Speech**



Dr. Robert J. Exley, Ph.D
President

Your College > Right Now

MEMORANDUM NO: 5-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: December 13, 2021
SUBJECT: Personnel Action (Replacement): Instructor/Speech

The individual listed below has been recommended to fill the full-time position of Instructor/Speech - 9 Month.

Candidate
Recommended: Kelly Griffith

Education: Sam Houston State University
M.A., Communication Studies
B.A., Radio – Television; General Business

Experience: Alvin Community College
Adjunct Professor August 2021 - Present

CHI ST. Luke’s Health - Brazosport
Coordinator – Volunteer Services December 2017 - Present

Brazosport College
Adjunct Professor August 2018 - Present

Angleton ISD
High School Teacher January 1991 – July 2017

Salary: \$59,642.15
9MA/10 - Step 10, 9 Month Faculty Salary Schedule

RJE:tg

ACC ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

Job Title:	Instructor, Speech		
Department:	Speech	FLSA Status:	Exempt
Reports to:	Dean of Arts & Sciences	Salary Step:	Based on Contract Length / Degree
Safety Sensitive:	No	Job Category:	Full-Time Faculty
HR approved:		Date:	
Last updated by:	Human Resources/KC	Date:	01/08/2021

SUMMARY

The instructor will teach a variety of courses within the speech department including freshman and sophomore level courses.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following.

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

QUALIFICATIONS

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

EDUCATION

Master's in Speech or Communication with a minimum of 12 graduate hours in Speech, or a Master's with 18 graduate hours in Speech.

EXPERIENCE

Prior teaching experience at the college level preferred

KNOWLEDGE, SKILLS, AND ABILITIES

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

WORK ENVIRONMENT

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

PHYSICAL DEMANDS

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

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

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

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

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

D. **Consider Approval of Personnel Action
(Replacement): Instructor/Government**



Dr. Robert J. Exley, Ph.D
President

Your College > Right Now

MEMORANDUM NO: 13-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 3, 2021
SUBJECT: Personnel Action (Replacement): Instructor/Government

The individual listed below has been recommended to fill the full-time position of Instructor/Government - 9 Month.

Candidate

Recommended: Amy Acord

Education: University of Houston
M.A., Political Science

London School of Economics and Political Science
M.A., Anthropology and International Development

University of St. Thomas
M.A., International Studies

Texas State University
B.A., International Studies and Anthropology

Experience: Wharton County Junior College August 2013 - Present
Instructor of Government
Lone Star College - CyFair January 2005 – August 2013
Professor of Political Science
Houston Community College - Southwest January 2005 – July 2005
Instructor of Government and Anthropology

Salary: \$59,642.15
9MA/10 - Step 10, 9 Month Faculty Salary Schedule

RJE:tg

JOB DESCRIPTION

Job Title:	Instructor, Government		
Department:	Economics and Government	FLSA Status:	Exempt
Reports to:	Dean of Arts & Sciences	Salary Step:	Based on Contract Length / Degree
Safety Sensitive:	No	Job Category:	Full-Time Faculty
HR approved:		Date:	
Last updated by:	Human Resources/KC	Date:	01/07/2021

SUMMARY

The instructor will teach a variety of courses within the Government Department including freshman and sophomore level courses.

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

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

QUALIFICATIONS

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

EDUCATION

Master's degree in Political Science/Government or Master's degree with 18 graduate hours in Political Science/Government; JDs and MPAs must have 18 graduate hours in related Political Science/Government courses

EXPERIENCE

Prior teaching experience at the college level preferred

KNOWLEDGE, SKILLS, AND ABILITIES

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

WORK ENVIRONMENT

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

PHYSICAL DEMANDS

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

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

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

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

E. **Consider Approval of Personnel Action (New):IT Director, Enterprise Business Solutions**



Dr. Robert J. Exley, Ph.D
President

Your College > Right Now

MEMORANDUM NO: 8-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: December 13, 2021
SUBJECT: Personnel Action (New): IT Director, Enterprise Business Solutions

The individual listed below has been recommended to fill the full-time position of IT Director, Enterprise Business Solutions.

Candidate

Recommended: Benjamin Deadwyler

Education: Georgia College & State University
B.B.A

Experience: Alvin Community College

Program Manager	September 2019 – Present
Senior Programmer Analyst	September 2016 – September 2019
Programmer Analyst	May 2004 – August 2016

North Harris Montgomery Community College

Programmer Analyst	August 2003 – May 2004
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Georgia Military College

Database Administrator/Report Writer	September 1998 – July 2003
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Salary: \$100,150.64
212, Administrative/Professional Salary Schedule (2021-2022)

RJE:tg

ACC ALVIN COMMUNITY COLLEGE

JOB DESCRIPTION

Job Title:	IT Director, Enterprise Business Solutions		
Department:	Information Technology	FLSA Status:	Exempt
Reports to:	VP, Information Technology	Grade Level:	212
Safety Sensitive:	Yes	Job Category:	Professional
HR approved:	Human Resources/JE	Date:	10/25/2021
Last updated by:	VP, Information Technology/KK	Date:	10/4/2021

SUMMARY

The IT Director, Enterprise Business Solutions serves as the College's Data Management Officer to fulfill the responsibilities defined by Texas Administrative Code 202 (TAC 202), and Senate Bill 475. The position's primary responsibilities are to plan and provide streamlined, secure, reliable, and efficient enterprise-ready applications that support the needs of the College and distributed business units. The position provides strategic planning and oversight of the College's primary enterprise business application and management and inclusion of integrated solutions. The Director collaborates with ITS and executive leadership as well as functional areas to strategically align projects and goals with the objectives of the College. This is a hands-on working position. The Director's goal is to maximize operational efficiency and security of the College's shared business applications, improve the control and security of collected information, and contribute to student and institutional success.

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

- Directs and participates in the enterprise solutions and business analysis team, provides proactive planning and guidance to promote efficiency and adoption of the College's business systems.
- Directs efforts to analyze business unit processes, performs gap analysis between processes and existing software functionalities, and works with business unit teams to implement changes to increase efficiency.
- Manages the software development life cycle in for customizations to business software applications
- Resolves escalated issues and manages emerging risk to enterprise services
- Develops and implements communication and reporting processes to manage issues, risks, and timely delivery of project milestones.
- Directs, creates, and maintains controls, standards, and process documentation.
- Collaborates with the Network Security Administrator to ensure compliance with Texas Administrative Code 202, FERPA, HIPAA, PCI, GLBA, and other regulatory bodies.
- Provides technical expertise to enable correct, efficient, and secure coding of customized solutions with the ERP. Contributes to the planning and implementation of installation and maintenance activities. Participates in change control discussions and procedures.
- Responsible for regular review, maintenance, and upgrade of mission critical components to continuously improve upon the College's business continuity and disaster recovery plans.
- Contributes to the development and implementation of strategic plans for acquiring and maintaining efficient and cost-effective software that integrates with the College's business systems.

- Defines and communicate project milestones, and resource allocation to the College's administration, department leads, support staff, and end users.
- Participates in negotiation and administration of vendor, outsourcer, and consultant contracts and service agreements.
- Coordinates and facilitates consultation with stakeholders to define business and systems requirements for new technology initiatives.
- Keeps current with trends and issues in the IT industry, including current technologies and prices. Advise, counsel, and educate management on their competitive or financial impact.
- Other duties as assigned

QUALIFICATIONS

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

EDUCATION

- Bachelor's Degree in the field of Computer Science, Management Information Systems, Information Technology, or related field.

EXPERIENCE

- Requires five years of progressive experience working in an Information Technology department and two years of supervisory experience in an Information Technology department.
- Requires five experience in the higher-education space. Support of multiple higher-education functional areas within strongly preferred.
- Experience with documenting standards and processes, especially in support of regulatory compliance, strongly preferred
- Ellucian Colleague experience strongly preferred.

KNOWLEDGE, SKILLS, AND ABILITIES

- Considerable knowledge of management, budgeting, and business operations
- Proven experience in software and process planning, organization, and development
- Must be available for scheduled and/or occasional work outside of normal business hours
- Excellent written and oral communication skills
- Excellent interpersonal skills
- Strong negotiating skills
- Ability to present ideas in business-friendly and user-friendly language
- Exceptionally self-motivated and directed
- Keen attention to detail
- Superior analytical, evaluative, and problem-solving abilities
- Hands on working manager
- Must be available for occasional work outside of normal business hours

WORK ENVIRONMENT

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

PHYSICAL DEMANDS

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

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

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

X

EMPLOYEE PRINTED NAME

X

SUPERVISORS PRINTED NAME

X

EMPLOYEE SIGNATURE AND DATE

X

SUPERVISOR SIGNATURE AND DATE

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

F. **Consider Approval of Revisions to Local Board Policies in TASB Update 42**

MEMORANDUM NO: 4-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: December 10, 2021
SUBJECT: Board Policy Update 42, affecting Local Polices (see attached list)

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

The proposed policy changes are from TASB Update 42. Included in the information provided is a list of the local policies to be revised, explanatory notes providing rationale for the updates, and the policies recommended for revision showing the annotations.

Updates to Legal Board Policies that reference relevant law and contain citations to the statutes, rules, and case law governing a particular topic may be found on the college district website. These changes to Legal Board Policies are not adopted by the Board but are included in the update information received. The Board must take action on Local Board Policies and it is for this purpose that TASB Policy Service provides recommended changes for the Board's consideration and action.

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

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

It is recommended that the Board approve and adopt the revisions to the TASB Local Policies as provided in TASB Update 42.

RJE:tg

Instruction Sheet

Community College Localized Policy Manual Update 42

Alvin Community College

Code	Type	Action To Be Taken	Note
ATTN	(NOTE)	No policy enclosed	See explanatory note
A18	(INTRO)	Replace introduction	Revised introduction
AFA	(LEGAL)	Replace policy	Revised policy
BAA	(LEGAL)	Replace policy	Revised policy
BB	(LEGAL)	Replace policy	Revised policy
BBA	(LEGAL)	Replace policy	Revised policy
BBB	(LEGAL)	Replace policy	Revised policy
BBBB	(LEGAL)	Replace policy	Revised policy
BBC	(LEGAL)	Replace policy	Revised policy
BBD	(LEGAL)	Replace policy	Revised policy
BBD	(LOCAL)	Replace policy	Revised policy
BD	(LEGAL)	Replace policy	Revised policy
BI	(LEGAL)	Replace policy	Revised policy
CAAB	(LEGAL)	Replace policy	Revised policy
CAD	(LEGAL)	Replace policy	Revised policy
CAI	(LEGAL)	Replace policy	Revised policy
CAIA	(LEGAL)	Replace policy	Revised policy
CAID	(LEGAL)	Replace policy	Revised policy
CAO	(LEGAL)	Replace policy	Revised policy
CDA	(LEGAL)	Replace policy	Revised policy
CDC	(LEGAL)	Replace policy	Revised policy
CF	(LEGAL)	Replace policy	Revised policy
CF	(LOCAL)	Replace policy	Revised policy
CFF	(LEGAL)	Replace policy	Revised policy
CFG	(LEGAL)	Replace policy	Revised policy
CFH	(LEGAL)	Replace policy	Revised policy
CGA	(LEGAL)	Replace policy	Revised policy
CGC	(LEGAL)	Replace policy	Revised policy
CGE	(LEGAL)	Replace policy	Revised policy
CH	(LEGAL)	Replace policy	Revised policy
CHA	(LEGAL)	Replace policy	Revised policy
CHA	(LOCAL)	Replace policy	Revised policy
CHC	(LEGAL)	Replace policy	Revised policy
CHF	(LEGAL)	Replace policy	Revised policy

Instruction Sheet
Community College Localized Policy Manual Update 42

Alvin Community College

Code	Type	Action To Be Taken	Note
CHF	(LOCAL)	Replace policy	Revised policy
CJ	(LEGAL)	Replace policy	Revised policy
CK	(LEGAL)	Replace policy	Revised policy
CKB	(LEGAL)	Replace policy	Revised policy
CKD	(LOCAL)	Replace policy	Revised policy
CM	(LEGAL)	Replace policy	Revised policy
CM	(LOCAL)	Replace policy	Revised policy
CMB	(LEGAL)	Replace policy	Revised policy
CR	(LEGAL)	Replace policy	Revised policy
CRA	(LEGAL)	Replace policy	Revised policy
CS	(LEGAL)	Replace policy	Revised policy
DAA	(LEGAL)	Replace policy	Revised policy
DC	(LEGAL)	Replace policy	Revised policy
DEA	(LEGAL)	Replace policy	Revised policy
DEC	(LEGAL)	Replace policy	Revised policy
DEC	(LOCAL)	Replace policy	Revised policy
DECB	(LEGAL)	Replace policy	Revised policy
DGC	(LEGAL)	Replace policy	Revised policy
DHB	(LEGAL)	Replace policy	Revised policy
DHC	(LEGAL)	Replace policy	Revised policy
DIAA	(LEGAL)	Replace policy	Revised policy
DIAA	(LOCAL)	Replace policy	Revised policy
DJ	(LEGAL)	Replace policy	Revised policy
DK	(LEGAL)	Replace policy	Revised policy
DK	(LOCAL)	Replace policy	Revised policy
DMD	(LOCAL)	Replace policy	Revised policy
EBB	(LEGAL)	Replace policy	Revised policy
ECC	(LEGAL)	Replace policy	Revised policy
ECC	(LOCAL)	Replace policy	Revised policy
EFA	(LEGAL)	Replace policy	Revised policy
EFAA	(LEGAL)	Replace policy	Revised policy
EFB	(LEGAL)	Replace policy	Revised policy
EFBA	(LEGAL)	Replace policy	Revised policy
EFBB	(LEGAL)	Replace policy	Revised policy

Instruction Sheet
Community College Localized Policy Manual Update 42

Alvin Community College

Code	Type	Action To Be Taken	Note
EG	(LEGAL)	Replace policy	Revised policy
EGA	(LEGAL)	Replace policy	Revised policy
EGC	(LEGAL)	Replace policy	Revised policy
EI	(LEGAL)	Replace policy	Revised policy
EJA	(LEGAL)	Replace policy	Revised policy
FA	(LEGAL)	Replace policy	Revised policy
FC	(LEGAL)	Replace policy	Revised policy
FEB	(LEGAL)	Replace policy	Revised policy
FFC	(LEGAL)	Replace policy	Revised policy
FFDA	(LEGAL)	Replace policy	Revised policy
FFDA	(LOCAL)	Replace policy	Revised policy
FJ	(LEGAL)	Replace policy	Revised policy
FLA	(LEGAL)	Replace policy	Revised policy
FLB	(LOCAL)	Replace policy	Revised policy
FLBD	(LEGAL)	Replace policy	Revised policy
GA	(LEGAL)	Replace policy	Revised policy
GC	(LEGAL)	Replace policy	Revised policy
GCA	(LEGAL)	Replace policy	Revised policy
GCB	(LEGAL)	Replace policy	Revised policy
GCB	(LOCAL)	Replace policy	Revised policy
GD	(LEGAL)	Replace policy	Revised policy
GG	(LEGAL)	Replace policy	Revised policy
GGC	(LEGAL)	Replace policy	Revised policy
GGD	(LEGAL)	Replace policy	Revised policy
GH	(LEGAL)	Replace policy	Revised policy
GL	(LEGAL)	Replace policy	Revised policy

Explanatory Notes
Community College Localized Policy Manual Update 42

Alvin Community College

ATTN(NOTE) GENERAL INFORMATION ABOUT THIS UPDATE

Changes at Update 42 are based mostly on legislation from the 87th Regular Legislative Session but also include changes from the second special session and federal and state rulemaking authorities.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 87th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

A18(INTRO) INTRODUCTION

This introduction has been updated with a margin note change to Abbreviations in Citations and additions to the table as well as a new table defining Abbreviations in Text.

At TASB-Initiated Updates, language has been added to clarify that (LEGAL) policies are not subject to board adoption.

At College District-Initiated Updates, the introduction has been amended to reflect current procedures for processing adopted policies and to indicate the college district is encouraged to review TASB Community Colleges Services' legal tips and request review by the college district's legal counsel prior to adopting a local policy.

Additional amendments are to conform to TASB style.

AFA(LEGAL) INSTITUTIONAL EFFECTIVENESS: PERFORMANCE AND INSTITUTION REPORTS

SB 1677 eliminates the requirement that the chief executive officer of an institution of higher education annually report certain information to the institution's board regarding Affordability and Access under Education Code 51.4031.

BAA(LEGAL) BOARD LEGAL STATUS: POWERS, DUTIES, RESPONSIBILITIES

At Regulatory Exceptions, HB 17 prohibits a college district from adopting or enforcing a measure that limits, prohibits, or discriminates against certain regulations of Utility Services and Infrastructure based on the type or source of energy provided.

A citation has been updated at Eminent Domain based on the attorney general's redesignation of the cited opinion number.

Additional amendments are to conform with statute and TASB style and to update citations.

BB(LEGAL) BOARD MEMBERS

HB 1154 redesignates statutes, resulting in a citation update.

BBA(LEGAL) BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS

At Residence, SB 1111 repeals the requirement that residence, for purposes of the Texas Election Code, be determined in accordance with the common-law rule as enunciated by Texas courts and adds limitations on establishing residence.

Additional amendments are to conform with statute and TASB style.

BBB(LEGAL) BOARD MEMBERS: ELECTIONS

Revisions have been made throughout this legally referenced policy to reflect statutory changes from HB 3107:

Explanatory Notes

Community College Localized Policy Manual Update 42

Alvin Community College

- At General Election Dates, minor wording changes have been made.
- At Delivery or Submission of Election Documents, a document or paper may be delivered, submitted, or filed under the Texas Election Code by email.
- At Election Order and at Contents, a list of information required for general or special elections has been added.
- At Early Voting, notice requirements have been updated to delete the requirement that the election notice under Election Code 85.007 be forwarded to the Secretary of State or that the Secretary of State post the notice to its website.
- At Notice to Candidates, a filing authority's notice of filing period dates for an application for a place on the ballot must include a designated email address for filing the application.
- At Single-Member Districts, at-large proposition language has been deleted.
- At Temporary Branch, language has been added regarding temporary branch voting based on the population of the area.

At Publication of Election Date and Location Online and at Publication of Filing Information Online, HB 1154 redesignates statutes, resulting in a citation change.

Revisions have been made in this policy to reflect statutory changes from SB 1 of the second special session:

- At Declaration of Election, a governing body of a college district must declare an unopposed candidate elected to an office on receipt of certification.
- At Polling Place for Early Voting, language excluding certain temporary branch polling places from the definition of an eligible county polling place for purposes of early voting has been deleted.
- At Voting System Standards, SB 1387 requires a voting system or voting system equipment approved for election use to be manufactured, stored, and held in the U.S. and sold by a company whose headquarters and parent company's headquarters, if applicable, are in the U.S.

At Multiple Voting Systems Permitted, a cross reference has been updated.

BBBB(LLEGAL) ELECTIONS: ETHICS

This legally referenced policy has been updated to reflect Ethics Commission amendments to a rule related to political advertising by text message.

BBC(LLEGAL) BOARD MEMBERS: VACANCIES AND REMOVAL FROM OFFICE

A citation has been updated at Holdover Doctrine based on the attorney general's redesignation of the cited opinion number.

At Residency, clarifying changes have been made and a cross reference has been added.

At Residence Defined, SB 1111 repeals the requirement that residence, for purposes of the Texas Election Code, be determined in accordance with the common-law rule as enunciated by Texas courts and adds limitations on establishing residence.

Additional amendments are to conform to TASB style.

BBD(LLEGAL) BOARD MEMBERS: ORIENTATION AND TRAINING

At Cybersecurity Training, clarifying language has been added and HB 1118 amends the training program requirements to exclude individuals who have been granted military leave.

Explanatory Notes

Community College Localized Policy Manual Update 42

Alvin Community College

BBD(LOCAL) BOARD MEMBERS: ORIENTATION AND TRAINING

As permitted by state law, recommended revisions to this policy reflect the choice of the board to designate the college district's chief executive officer (CEO) or the CEO's designee to select a Cybersecurity Training program. The revisions also provide that the CEO may remove a board member's access to the college district's computer systems if the board member does not satisfy the training requirements, and, in compliance with law, that the CEO must periodically require the review of the college district's compliance with the cybersecurity training requirements.

Additional amendments are to conform to TASB style.

BD(LEGAL) BOARD MEETINGS

At Internet Posting, HB 1154 redesignates statutes, resulting in a citation change.

Citations have been updated at Specificity of Agenda / Notice and Secret Ballot based on the attorney general's redesignation of the cited opinion numbers.

BI(LEGAL) REPORTS

SB 1677 eliminates the requirement that the chief executive officer of an institution of higher education annually report certain information to the institution's board regarding affordability and access under Texas Education Code 51.4031.

CAAB(LEGAL) STATE AND FEDERAL REVENUE SOURCES: FEDERAL

At U.S. Department of Labor, a federal rule update has been reflected in this legally referenced policy.

CAD(LEGAL) APPROPRIATIONS AND REVENUE SOURCES: BOND ISSUES

At Posting Notice of Election, this legally referenced policy has been amended to conform with statute.

CAI(LEGAL) APPROPRIATIONS AND REVENUE SOURCES: AD VALOREM TAXES

SB 1438 amends the authority for a college district to adopt a tax rate that exceeds the voter-approved tax rate without an election if increased expenditures are necessary to respond to a disaster that has affected the college district and the governor has declared any part of the area in which the college district is located as a disaster area. Because of these changes, some information from Election to Approve Increase was moved to the new Exception margin note.

CAIA(LEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS

SB 742 covers tax installment plans for both damaged and undamaged property in a disaster and Additional Penalties.

Language at Goods-in-Transit has been amended to conform to TASB style and at Exception to conform to the statute. Also, language regarding Partial Payments has been moved for clarity.

The following changes take effect on January 1, 2022:

- At Total Appraised Value, SB 794 entitles certain disabled veterans to a homestead exemption.
- SB 1438 repeals Texas Tax Code Section 11.35(c), which prohibits a person from claiming a temporary tax exemption for a property damaged in a declared disaster during the tax year the disaster was declared unless the governing body of the taxing unit adopts the exemption and repeals related sections.

Explanatory Notes

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- At Extension for Property in Disaster Area, HB 988 provides a date extension for the tax exemption for goods-in-transit.

CAID(LLEGAL) AD VALOREM TAXES: APPRAISAL DISTRICT

SB 63 prohibits an individual from serving on an appraisal district board of directors if the individual has Prior Service or Involvement with Appraisals. Also, at Appraisal District Employment Restriction, an individual is prohibited from being employed by the district if the individual has served as a member of the ARB for an appraisal district at any time during the preceding two years.

At Prohibited Communications, HB 988 prohibits a college district board member, officer, or employee from communicating with the chief appraiser or an appraisal district employee to influence a property's appraisal value unless the individual owns or leases the property.

At Appraisal Review Boards, HB 2941 shifts the power to appoint and remove ARB members in all counties from the appraisal district to the local administrative judge.

CAO(LLEGAL) APPROPRIATIONS AND REVENUE SOURCES: PUBLIC FACILITIES CORPORATIONS

SB 1942 provides that a public facility corporation created under Local Government Code Chapter 303 must retain its Status as a Public Facility Corporation.

CDA(LLEGAL) ACCOUNTING: FINANCIAL REPORTS AND STATEMENTS

At Financial Reports, the citation has been updated to reflect SB 1.

CDC(LLEGAL) ACCOUNTING: AUDITS

This legally referenced policy has been updated with a link to the 2021 fiscal year Texas Higher Education Coordinating Board publication [Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community Colleges, Fiscal Year 2021](#).

CF(LLEGAL) PURCHASING AND ACQUISITION

At Companies that Boycott Israel, clarifying language has been added and the citation has been updated.

At Companies that Boycott Energy Companies, SB 13 prohibits a college district from contracting with a company for goods or services unless the contract contains a written verification from the company that it does not boycott energy companies and will not during the term of the contract.

At Companies that Discriminate Against a Firearm Entity or Firearm Trade Association, SB 19 prohibits a college district from contracting with a company for the purchase of goods or services unless the contract contains a written verification from the company that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate against an entity or association during the term of the contract.

At Contracts with Foreign-Owned Companies, SB 2116 prohibits a college district from entering into an agreement relating to critical infrastructure in Texas with a company if the company would be granted direct or remote access to or control of the critical infrastructure, unless the access is allowed for product warranty and support services.

HB 3774 adds forensic science performed by a forensic analyst or forensic science expert to the list of services that may be procured under Professional Services.

SB 799 provides a procurement method for Certain Medical Services. Also, the contract notification threshold and amount of time required to report to the LBB for certain professional services has been increased. Additionally, Contract-Related Fee Report requirements have been amended.

Explanatory Notes

Community College Localized Policy Manual Update 42

Alvin Community College

HB 1428 expands the Exceptions applicable to delinquent taxes to apply to a contingent fee contract for the collection of any obligation.

SB 475 requires college districts to follow certain contracting procedures related to Cloud Computing Services. In addition, at Data Security Controls for Vendors, certain contracted vendors must meet the college district's security controls and periodically provide evidence that they meet the security controls.

At Recycled Products, language has been amended to match new Texas Commission on Environmental Quality (TCEQ) regulations.

CF(LOCAL) PURCHASING AND ACQUISITION

To ease the college district's response to emergencies, consistent with law, new recommended language at Emergency Exception reflects the board's delegation of authority to the college district CEO to contract for the replacement, construction, or repair of equipment or facilities in the event of a catastrophe, emergency, or natural disaster under certain circumstances. The CEO must report to the board any contracts made under the delegated authority at the next regular meeting.

CFF(LEGAL) PURCHASING AND ACQUISITION: PAYMENT PROCEDURES

HB 1476 addresses notices to a vendor of an error in an invoice related to a Disputed Payment.

CFG(LEGAL) PURCHASING AND ACQUISITION: REAL PROPERTY AND IMPROVEMENTS

At Eminent Domain, a citation and clarifying language have been added.

Additional amendments are to conform to TASB style.

CFH(LEGAL) PURCHASING AND ACQUISITION: FINANCING PERSONAL PROPERTY PURCHASES

SB 58 amends the definition of Personal Property to include cloud computing services.

Additional amendments are to conform with TASB style.

CGA(LEGAL) SAFETY PROGRAM: INSPECTIONS

Citations in this legally referenced policy have been updated to reflect the repeal and replacement of Administrative Code provisions addressing Asbestos-Related Activity.

CGC(LEGAL) SAFETY PROGRAM: EMERGENCY PLANS AND ALERTS

HB 3597 provides that a document related to a community college's multihazard EOP is subject to Public Disclosure if it enables an individual to verify that the plan addresses the five stages of emergency management instead of just four.

CGE(LEGAL) SAFETY PROGRAM: MEDICAL TREATMENT

SB 199 requires a college district that owns or leases an Automated External Defibrillator (AED) to inspect it monthly to verify it is placed in its designated location, reasonably appears ready for use, and does not reasonably appear damaged in a manner that would prevent operation.

Additional amendments are to conform with TASB style.

Explanatory Notes

Community College Localized Policy Manual Update 42

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CH(LEGAL) SITE MANAGEMENT

At Energy or Water Conservation Measures, HB 3583 amends the definition of energy savings performance contract into which a college district may enter.

TCEQ's regulations on the Recycling Program have been updated.

HB 2205 states that Pools or spas that comply with state law on August 31, 2021, may continue to be used, maintained, and repaired in accordance with state law in effect on that date.

SB 1831 requires posting of Human Trafficking Signs at Cosmetology Facilities.

At Display of National Motto, SB 797 requires a college district to display in a conspicuous place in each of its buildings a durable poster or framed copy that includes only the national motto "In God We Trust," the U.S. flag centered under the motto, and a representation of the Texas flag. The requirement only applies if it is either donated for display or purchased from private donations and made available to the institution.

CHA(LEGAL) SITE MANAGEMENT: SECURITY

At Duty to Request and Render Aid, SB 2212 requires a college district police officer who encounters an injured person while on duty to immediately request EMS personnel and, while waiting for EMS personnel to arrive, provide the person treatment to the extent of the officer's skill under certain circumstances.

SB 69 provides that a college district police officer has a duty to stop or prevent another officer from using Excessive Force against a suspect under certain circumstances. College district police officers are also prohibited from intentionally using certain types of force.

HB 929 requires that a college district police department's policy regarding Body-Worn Cameras include certain provisions regarding the use of those cameras and collection and storage of footage.

At Personal Cameras, HB 1938 permits a college district police department that employs body-worn cameras to apply to the governor's office for a grant to defray data storage costs for body-worn camera recordings.

At Use of Drones, HB 1758 requires each college district police department that uses or intends to use a drone to adopt a written policy on use of force by a drone and submit the policy to TCOLE by January 1st each even-numbered year.

At Custodial Interrogations, HB 375 expands Texas Penal Code Section 21.02 addressing continuous sexual abuse of a young child to also apply to continuous sexual abuse of a disabled individual.

SB 741 and HB 781 authorize college district School Marshals to carry a handgun and store it in a secure location. Marshals are not required to store the handgun in a locked container.

Additional amendments are to conform with TASB style.

CHA(LOCAL) SITE MANAGEMENT: SECURITY

Recommended revisions to this local policy address the HB 1758 provisions on college district peace officers' use of force By Drone. The revisions reflect the decision not to authorize the use of force by drone. If the college district is considering authorizing the use of force by drone, contact the college district's policy consultant.

In addition, a recommended cross reference to DEC for new language from SB 1359 and HB 2073 addressing Peace Officer Leave has been added.

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CHC(LEGAL) SITE MANAGEMENT: TRAFFIC AND PARKING CONTROLS

Effective January 1, 2022, SB 792 amends provisions related to Parking Privileges of Disabled Veterans. Additional amendments are to conform to TASB style.

Additional amendments are to conform with TASB style.

CHF(LEGAL) SITE MANAGEMENT: WEAPONS

This legally referenced policy has been updated to reflect HB 1927, which allows permissless carry of handguns with certain exceptions. The bill repeals Texas Government Code Section 46.035, which addresses carry by a handgun license holder and moves its provisions to other statutes. Though some of the transferred provisions have been modified, provisions addressing open carry by license holders at institutions of higher education have been moved with only the addition of provisions addressing carry as a participant in historical reenactments. Provisions in law addressing concealed carry specific to college districts as educational institutions or institutions of higher education remain unchanged.

The bill also modifies references throughout the law to a shoulder or belt holster to refer to any holster (similar provisions can be found in HB 2112 and SB 550). Other changes from this bill include:

- The prohibition on carry by Persons Under 21 or Who Committed Certain Felonies with limited exceptions;
- Amendments to provisions addressing carry at Board Meetings and the expansion of the applicable exceptions; and
- New Notice provisions under Penal Code 46.03 and 30.05.

HB 957 removes firearm silencers from the list of Prohibited Weapons in Texas Penal Code Section 46.05. The bill provides that an offense committed under Section 46.05 involving firearm silencers that occurs before the bill's effective date may not be prosecuted after that date.

At Exceptions, HB 1069 authorizes city or county first responders to carry a concealed or holstered handgun while on duty.

Beginning January 1, 2022, HB 1407 permits Open Carry by a handgun license holder if the license holder and handgun are in a motor vehicle and the handgun is in a holster.

Additional amendments are to conform with statute and TASB style.

CHF(LOCAL) SITE MANAGEMENT: WEAPONS

At Other Weapons and Devices Prohibited, in response to the removal of firearm silencers from the legal definition of *prohibited weapon* in HB 957, recommended revisions to this local policy add firearm silencers to the college district's locally developed list of prohibited weapons.

CJ(LEGAL) TRANSPORTATION MANAGEMENT

SB 1064 deleted language regarding the registration of government-owned vehicles.

SB 1831 amends existing law requiring the posting of Human Trafficking Signs at Buses and Bus Stops. A citation to a new attorney general rule has also been added.

Additional amendments are to conform to TASB style.

CK(LEGAL) INSURANCE AND ANNUITIES MANAGEMENT

At Designated Broker of Record, a citation to an attorney general opinion has been clarified. Also, at Disclosure of Interested Parties, a cross reference has been updated.

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An additional amendment is to update a cross reference.

CKB(LLEGAL) INSURANCE AND ANNUITIES MANAGEMENT: LIABILITY INSURANCE

SB 282 prohibits a college district from using public funds to pay Sexual Harassment Claims made against a member of the governing body, an officer, or an employee.

Also, a citation has been updated at Liability Insurance based on the attorney general's redesignation of the cited opinion number.

CKD(LOCAL) INSURANCE AND ANNUITIES MANAGEMENT: HEALTH AND LIFE INSURANCE

At Eligibility of Employees Performing Services Outside Texas, recommended revisions to this local policy reflect the board's decision to extend group benefits program eligibility under the Insurance Code to employees who perform services outside of the state.

CM(LLEGAL) FACILITIES CONSTRUCTION

Revisions have been made throughout this policy to reflect statutory changes from HB 2581:

- At Publishing Criteria, a college district is required, for certain construction contracts, to publish in its request for proposals or qualifications a detailed methodology for scoring each criterion used.
- At Disclosure to Offeror upon Request, a person who submits a bid, proposal, or response to a request for qualifications for a construction contract is permitted to make a written request after the contract is awarded to the governmental entity for documents related to the evaluation of the offeror's submission.
- At Enforcement Actions, the deadline is extended for a person to file an action for declaratory or injunctive relief from ten days to 15 calendar days after the contract is awarded.

At Companies that Boycott Israel, clarifying language has been added and the citation has been updated.

At Companies that Boycott Energy Companies, SB 13 prohibits a college district from contracting with a company for goods or services unless the contract contains a written verification from the company that it does not boycott energy companies and will not during the term of the contract.

At Companies that Discriminate Against a Firearm Entity or Firearm Trade Association, SB 19 prohibits a college district from contracting with a company for the purchase of goods or services unless the contract contains a written verification from the company that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate against an entity or association during the term of the contract.

At Contracts with Foreign-Owned Companies, SB 2116 prohibits a college district from entering into an agreement relating to critical infrastructure in Texas with a company if the company would be granted direct or remote access to or control of the critical infrastructure, unless the access is allowed for product warranty and support services.

A citation has been updated at Registered Engineer based on the Attorney General's redesignation of the cited opinion number.

HB 3774 adds forensic science performed by a forensic analyst or forensic science expert to the list of services used when Procuring Professional Services.

SB 799 provides a procurement method for Certain Medical Services. Also, the contract notification threshold and amount of time required to report to the LBB for certain professional services has been increased.

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HB 1477 requires Payment and Performance Bonds when authorizing a nongovernmental entity leasing public property from a college district to enter into a public work contract with a prime contractor, depending on the amount of the contract.

CM(LOCAL) FACILITIES CONSTRUCTION

To ease the college district's response to emergencies, consistent with law, new recommended language at Emergency Exception reflects the board's delegation of authority to the college district CEO to contract for the replacement, construction, or repair of equipment or facilities in the event of a catastrophe, emergency, or natural disaster, under certain circumstances. The CEO must report to the board any contracts made under the delegated authority at the next regular meeting.

CMB(LLEGAL) FACILITIES CONSTRUCTION: COMPETITIVE SEALED PROPOSALS

HB 2581 requires that, for a competitive sealed proposal for Civil Works Projects, a college district must assign a weighted value to price in a specified manner and following certain provisions, and must Make Evaluations Public, including scores, within seven days after the contract is awarded. A citation at Request for Proposals has been updated in response to the bill.

Citations at Opening Proposals and Selection have been updated for clarity.

CR(LLEGAL) TECHNOLOGY RESOURCES

HB 20 makes Impeding Electronic Mail Prohibited for email service providers.

FAA rules related to registration, airman certification, and operation have been adjusted to include the eligibility of a civil Small Unmanned Aircraft System to operate over human beings.

CRA(LLEGAL) TECHNOLOGY RESOURCES: WEBSITE POSTINGS

HB 1154 redesignated several statutes, resulting in citation changes.

SB 1677 repealed Required Internet Postings regarding employee compensation information.

The Coordinating Board amended a regulation setting an August 1 deadline for Required Internet Postings regarding course sequences.

Additional amendments are for clarification and to conform to TASB style.

CS(LLEGAL) INFORMATION SECURITY

Amendments are made throughout to conform to TASB style.

At the Note at the end of the policy, a cross reference has been added to CF(LLEGAL) for vendor contracting requirements related to information security from SB 475.

DAA(LLEGAL) EMPLOYMENT OBJECTIVES: EQUAL EMPLOYMENT OPPORTUNITY

SB 45 provides that a college district commits an unlawful employment practice if an employee is a victim of Sexual Harassment, as defined by the bill, and the employer or the employer's supervisors or agents know or should have known about the conduct but fail to take immediate and appropriate corrective action.

At Access for Religious Organizations During Disasters, HB 525 provides that a religious organization's religious and other related activities are essential activities, including during a declared state of disaster. A college district may not prohibit a religious organization from engaging in activities or discharging its faith-based mission and purpose at any time.

Additional amendments are to conform to TASB style.

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DC(LLEGAL) EMPLOYMENT PRACTICES

At Pre-Employment Inquiry for Peace Officers and Telecommunications Officers, SB 24 requires a college district police department intending to hire a police or telecommunications officer to first obtain certain background information and records and provide confirmation to TCOLE that all applicable steps have been completed. These provisions apply to officers hired on or after January 1, 2022.

Additional amendments are to conform to TASB style.

DEA(LLEGAL) COMPENSATION AND BENEFITS: SALARIES AND WAGES

SB 1677 repeals the requirement that a college district post on its website Information Regarding Staff Compensation.

Additional amendments are to conform to TASB style.

DEC(LLEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

SB 1359 requires a law enforcement agency to adopt a policy permitting its officers who experience a traumatic event in the scope of employment to take Mental Health Leave.

Under HB 2073, the college district board of trustees must adopt a Paid Quarantine Leave policy for college district peace officers and emergency medical technicians who are required to quarantine or isolate in response to a possible or known exposure to a communicable disease while on duty.

DEC(LOCAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

Recommended revisions to this local policy address SB 1359 requirements related to Mental Health Leave for Peace Officers and HB 2073 requirements related to Quarantine Leave for Peace Officers and Emergency Medical Technicians. SB 1359 allows peace officers to take time off after experiencing a traumatic event while on duty, and HB 2073 allows time off for peace officers and/or EMTs who are required to quarantine because of an exposure while on duty.

DECB(LLEGAL) LEAVES AND ABSENCES: MILITARY LEAVE

This legally referenced policy has been updated to reflect amendments to federal statute, including the expansion of the definition of "service in the uniformed services" and the addition of the definition of "state active duty," as those terms relate to Federal Military Leave—Reemployment.

Also, at Paid Leave of Absence, HB 1589 entitles an eligible college district employee to up to seven additional days of paid leave per year if the employee is on active military duty during a disaster.

DGC(LLEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: EMPLOYEE EXPRESSION AND USE OF COLLEGE FACILITIES

A cross reference has been added in the Note for further information relevant to employee expression and facilities use.

HB 1239 prohibits a college district or public official from issuing an order that closes or has the effect of closing Places of Worship.

Additional amendments are to conform to TASB style.

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DHB(LLEGAL) EMPLOYEE STANDARDS OF CONDUCT: SEARCHES AND ALCOHOL/DRUG TESTING

At Prohibition, this legally referenced policy reflects amendments to a federal rule language clarifying that a college district may not permit certain current and prospective employee-drivers to perform a safety-sensitive function based on the results of a drug and alcohol clearinghouse query.

A citation at Searches— General Rule has also been updated.

DHC(LLEGAL) EMPLOYEE STANDARDS OF CONDUCT: CHILD ABUSE AND NEGLECT REPORTING

At Reporting Abuse and Neglect, HB 3379 requires a college district employee to report child abuse and neglect if the person has reasonable cause to believe child abuse or neglect has occurred or may occur. Prior law only required cause; therefore, the policy now reflects a heightened reporting threshold.

DIAA(LLEGAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

At Campus Peace Officers, SB 1371 resolves a conflict in statute, clarifying that a college district peace officer may only include the type of incident in a report of sexual harassment, sexual assault, dating violence, or stalking submitted by the officer to the Title IX coordinator if the victim completes a pseudonym form and may not reveal the victim's identifying information.

DIAA(LOCAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

Recommended revisions to this local policy address SB 1371, clarifying that a college district Peace Officer may only be required to disclose the type of incident in a report of prohibited conduct submitted by the officer to the Title IX coordinator if the officer receives information regarding the incident from an employee who chooses to complete a pseudonym form.

Additional amendments are to conform to TASB style.

DJ(LLEGAL) ASSIGNMENT, WORK LOAD, AND SCHEDULES

SB 1677 repeals the requirement that a college district include its established faculty academic workload rules and regulations in its operating budget.

DK(LLEGAL) PROFESSIONAL DEVELOPMENT

HB 1118 amends the Cybersecurity Training requirement to except college district employees on certain types of leave or alternative work authorization.

Additional amendments are to conform with statute.

DK(LOCAL) PROFESSIONAL DEVELOPMENT

As permitted by state law, recommended revisions to this policy reflect the board's choice to designate the college district's chief executive officer (CEO) or the CEO's designee to select a Cybersecurity Training program. Revisions provide that the CEO may remove an employee's access to the college district's computer systems if the employee does not satisfy the training requirements. The revisions also provide, in compliance with law, that the CEO must verify and report cybersecurity training by college district employees and periodically require the review of the college district's compliance with the cybersecurity training requirements.

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DMD(LOCAL) TERMINATION OF EMPLOYMENT: RESIGNATION

Recommended revisions to this local policy are based on best practices and require resignations submitted by contract employees to be filed with the college district's CEO or other board designee but continue to permit the college district's CEO to delegate authority to accept at-will resignations to other administrators.

EBB(LEGAL) ALTERNATE METHODS OF INSTRUCTION: OFF CAMPUS INSTRUCTION

At Workforce Education or Programs Requested by Employers, HB 4361 permits a college district to agree with an employer to provide credit or noncredit workforce education or a lower-division program to the college district's students off-campus at a location requested by the employer without first obtaining the approval of a higher education regional council, regardless of whether the location is in the institution's service region or area, consistent with the policy's provisions.

ECC(LEGAL) INSTRUCTIONAL ARRANGEMENTS: COURSE LOAD AND SCHEDULES

SB 165 adds disaster declarations to the requirement that a college district permit a student to drop courses beyond the existing limit of six for Good Cause. College districts are also prohibited from counting toward the course drop limit calculation a course dropped during the 2020 spring semester or summer term or the 2020–21 academic year due to a limit or prohibition on in-person class attendance in response to the COVID-19 pandemic.

In addition, language has been removed regarding Block Scheduling to reflect the repeal of Coordinating Board rules following the expiration of the underlying statute.

ECC(LOCAL) INSTRUCTIONAL ARRANGEMENTS: COURSE LOAD AND SCHEDULES

At Exceptions for Good Cause and Exception for COVID-19 Pandemic, recommended revisions to this local policy address the SB 165 requirements that college districts allow students to exceed the six-course limit on the number of dropped courses in the event of certain disasters.

EFA(LEGAL) CURRICULUM DESIGN: INSTRUCTIONAL PROGRAMS AND COURSES

At Texas Common Course Numbering System, this legally referenced policy has been updated to reflect the repeal and replacement of the Administrative Code.

Additional amendments are to conform to TASB style.

EFAA(LEGAL) INSTRUCTIONAL PROGRAMS AND COURSES: ACADEMIC COURSES

This legally referenced policy has been updated throughout to reflect the repeal and replacement of the Administrative Code course transfer, core curriculum, and field of study curricula provisions.

EFB(LEGAL) CURRICULUM DESIGN: DEGREES AND CERTIFICATES

Language has been added to this legally referenced policy to reflect recently adopted Coordinating Board rules addressing the development of a Recommended Course Sequence. Further information is available on the Coordinating Board's [Recommended Course Sequence website](#).

EFBA(LEGAL) DEGREES AND CERTIFICATES: ASSOCIATE DEGREES AND CERTIFICATES

At Academic Certificate, this legally referenced policy has been updated to reflect the repeal and replacement of Administrative Code provisions.

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EFBB(LLEGAL) DEGREES AND CERTIFICATES: BACCALAUREATE DEGREES

HB 885 permits Navarro College to offer a bachelor's degree in nursing if approved under existing provisions applicable to community colleges with larger taxable property valuations.

HB 3348 removes previous Limitations and permits all college districts that are eligible to offer bachelor's degrees to offer up to five degrees at a time.

EG(LLEGAL) ACADEMIC ACHIEVEMENT

This legally referenced policy has been updated to reflect the repeal and replacement of the Administrative Code Field of Study provisions.

EGA(LLEGAL) ACADEMIC ACHIEVEMENT: GRADING AND CREDIT

At Course Credit for Entering Freshmen Students, beginning in spring 2022, SB 1227 prohibits a college district from requiring a College-Level Examination Program (CLEP) exam score to award credit in a lower-division course that is higher than the minimum recommended by the American Council on Education, unless certain criteria are met.

HB 33 amends existing provisions guiding the determination by a college district as to whether to grant a student Course Credit for Military Training toward a degree. The bill applies the same standards to credit awarded for a certificate.

In addition, changes to language and citations in response to the repeal and replacement of Administrative Code provisions have been made throughout the Transfer of Credit and Nondiscrimination sections.

EGC(LLEGAL) ACADEMIC ACHIEVEMENT: GRADUATION

This legally referenced policy has been updated to conform with statute and TASB style.

EI(LLEGAL) TESTING PROGRAMS

This legally referenced policy has been updated to reflect recently adopted Coordinating Board rules addressing exemptions to the Texas Success Initiative Assessment (TSIA) based on High School Equivalency Examination scores.

HB 4545 addresses the TSIA exemptions granted to students based on performance on End-of-Course Assessments adopted by the Texas Education Agency for Algebra II and English III.

EJA(LLEGAL) MISCELLANEOUS INSTRUCTIONAL POLICIES: OTHER INSTRUCTIONAL INITIATIVES

A citation has been updated in this legally referenced policy in accordance with HB 3607.

FA(LLEGAL) EQUAL EDUCATIONAL OPPORTUNITY

At Access for Religious Organizations During Disasters, HB 525 provides that a religious organization's religious and other related activities are essential activities, including during a declared state of disaster. A college district may not prohibit a religious organization from engaging in activities or discharging its faith-based mission and purpose at any time.

Additional amendments are to conform with TASB style.

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FC(LLEGAL) ATTENDANCE

SB 937 amends provisions requiring a college district to excuse a student's absence due to "active" Military Service to encompass all forms of "required" military service, including annual training, inactive drill time, and similar activities.

FEB(LLEGAL) FINANCING EDUCATION: WORK STUDY

This legally referenced policy has been updated to reflect changes to Federal Work-Study Program regulations made in response to *Lutheran Church of Columbia, Inc. v. Comer*, 137 S.Ct. 2012 (2017), and federal guidance.

FFC(LLEGAL) STUDENT WELFARE: STUDENT-SUPPORT SERVICES

At Support for Transfer Students, this legally referenced policy has been updated to reflect the repeal and replacement of the Administrative Code course transfer provisions.

FFDA(LLEGAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

At Campus Peace Officers, SB 1371 resolves a conflict in statute, clarifying that a college district peace officer may only include the type of incident in a report of sexual harassment, sexual assault, dating violence, or stalking submitted by the officer to the Title IX coordinator if the victim completes a pseudonym form and may not reveal the victim's identifying information.

FFDA(LOCAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

Recommended revisions to this local policy address SB 1371, clarifying that a college district Peace Officer may only be required to disclose the type of incident in a report of prohibited conduct submitted by the officer to the Title IX coordinator if the officer receives information regarding the incident from a student who chooses to complete a pseudonym form.

Additional amendments are to conform to TASB style.

FJ(LLEGAL) STUDENT RECORDS

SB 279 requires a college district to include contact information for the National Suicide Prevention Lifeline and the Crisis Text Line on each Student Identification Card and permits the inclusion of certain other health and safety information.

FLA(LLEGAL) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT EXPRESSION AND USE OF COLLEGE FACILITIES

A cross reference has been added in the Note for further information relevant to student expression and facilities use.

HB 1239 prohibits a college district or public official from issuing an order that closes or has the effect of closing Places of Worship.

FLB(LOCAL) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT CONDUCT

Recommended revisions to this local policy have been made to clarify language related to Prohibited Weapons and Devices to better match the corresponding language at CHF(LOCAL).

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FLBD(LLEGAL) STUDENT CONDUCT: TOBACCO USE

SB 248 amends the definition of E-cigarette to include a consumable liquid solution or other material aerosolized or vaporized during the use of an electronic cigarette or other device described by the prior e-cigarette definition.

GA(LLEGAL) ACCESS TO PROGRAMS, SERVICES, AND ACTIVITIES

At Access for Religious Organizations During Disasters, HB 525 provides that a religious organization's religious and other related activities are essential activities, including during a declared state of disaster. A college district may not prohibit a religious organization from engaging in activities or discharging its faith-based mission and purpose at any time.

In addition, citations have been amended based on changes from HB 3607 and to conform to TASB style.

GC(LLEGAL) PUBLIC INFORMATION PROGRAM

HB 1154 redesignates statutes, resulting in a citation change.

GCA(LLEGAL) PUBLIC INFORMATION PROGRAM: ACCESS TO INFORMATION

SB 1 of the second special session requires Communications with Voting Systems Vendors to be public under the PIA unless a certain Exception applies.

HB 1082 and SB 841 adds honorably retired college district peace officers and elected board members to the list of those individuals whose Personal Information and Contact Information must remain confidential.

HB 2357, as well as HB 4173 from the 86th Legislative Session, make certain Crime Victim Information confidential.

HB 3597 provides that a document related to a college district's multihazard EOP is subject to public disclosure if it enables an individual to verify that the plan addresses the five stages of emergency management instead of just four.

In addition, some citations have been updated based on changes from HB 3607, citations and language have been amended to conform to TASB style, and a cross reference has been added at Contracting Information.

GCB(LLEGAL) PUBLIC INFORMATION PROGRAM: REQUESTS FOR INFORMATION

At Production of Public Information During Office Closure, SB 1225 requires a college district to make good faith efforts to continue to respond to public information requests when its administrative offices are closed, with certain exceptions.

At Temporary Suspension of Requirements During Catastrophe, the bill also limits a college district's authority to initially suspend the PIA to only one instance for each catastrophe and permits only one extension of the suspension, resulting in a maximum possible suspension of 14 consecutive calendar days for any single catastrophe. A catastrophe does not include a period when staff is required to work remotely because the governmental body's physical office is closed, but staff can still access information electronically.

In addition, citations and language have been amended based on changes from HB 3607 and to conform to TASB style, and a cross reference has been added at Request to Contracting Entity.

GCB(LOCAL) PUBLIC INFORMATION PROGRAM: REQUESTS FOR INFORMATION

Recommended revisions to this local policy address the SB 1225 requirements related to the Suspension of Public Information During a Catastrophe.

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GD(LLEGAL) COMMUNITY EXPRESSION AND USE OF COLLEGE FACILITIES

A cross reference has been added in the Note for further information relevant to community expression and facilities use.

HB 1239 prohibits a college district or public official from issuing an order that closes or has the effect of closing Places of Worship.

Additional amendments are to conform with TASB style.

GG(LLEGAL) RELATIONS WITH GOVERNMENTAL AGENCIES AND AUTHORITIES

At Cybersecurity Training for Contractors, SB 800 provides that contractors required by a state agency to complete a cybersecurity training program must verify completion by August 31st each year. Additional amendments are to conform with statute.

GGC(LLEGAL) RELATIONS WITH GOVERNMENTAL AGENCIES AND AUTHORITIES: STATE GOVERNMENTAL AUTHORITIES

At Notice to the State Regarding Contracts, SB 1 requires college districts to report certain contract information for certain contract values to the LBB. Citations were also updated in response to the bill.

GGD(LLEGAL) RELATIONS WITH GOVERNMENTAL AGENCIES AND AUTHORITIES: FEDERAL GOVERNMENTAL AUTHORITIES

SB 780 authorizes a college district to enter into an intergovernmental support agreement with a branch of the U.S. armed forces to provide installation-support services to a military installation located in Texas.

GH(LLEGAL) RELATIONS WITH SCHOOLS AND DISTRICTS

SB 1277 requires that Dual Credit Agreements between college districts and school districts designate an employee of either entity to provide academic advising to a student who enrolls in a dual credit course prior to the start of the course. The bill applies to agreements entered into or renewed on or after September 1, 2021.

SB 1677 repeals the requirements that a school district identified by the Coordinating Board and TEA collaborate with a college district or other institution of higher education to develop plans to increase the school district's students' enrollment in higher education.

GL(LLEGAL) RELATIONS WITH BUSINESSES AND THE COMMUNITY

This legally referenced policy has been updated to reflect amendments to Texas Workforce Commission rules related to the Skills Development Fund.

SB 4 prohibits college districts from entering into certain Contracts with Professional Sports Teams unless the agreements include a written verification that the team will play the national anthem at the beginning of each preseason, regular season, and postseason game held at the team's home venue or other facility controlled by the team for the event.

At Restricted Use of Individual-Identifying Information, SB 475 prohibits a college district from using global positioning system technology, including contact tracing, or technology designed to obtain biometric identifiers to acquire, retain, or disseminate information that identifies an individual or the individual's location.

Citations have been amended throughout based on changes from HB 3607.

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ATTN(NOTE)

GENERAL INFORMATION ABOUT THIS UPDATE

Changes at Update 42 are based mostly on legislation from the 87th Regular Legislative Session but also include changes from the second special session and federal and state rulemaking authorities.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 87th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

A18(INTRO)

INTRODUCTION

This introduction has been updated with a margin note change to Abbreviations in Citations and additions to the table as well as a new table defining Abbreviations in Text.

At TASB-Initiated Updates, language has been added to clarify that (LEGAL) policies are not subject to board adoption.

At College District-Initiated Updates, the introduction has been amended to reflect current procedures for processing adopted policies and to indicate the college district is encouraged to review TASB Community Colleges Services' legal tips and request review by the college district's legal counsel prior to adopting a local policy.

Additional amendments are to conform to TASB style.

AFA(LEGAL)

INSTITUTIONAL EFFECTIVENESS: PERFORMANCE AND INSTITUTION REPORTS

SB 1677 eliminates the requirement that the chief executive officer of an institution of higher education annually report certain information to the institution's board regarding Affordability and Access under Education Code 51.4031.

BAA(LEGAL)

BOARD LEGAL STATUS: POWERS, DUTIES, RESPONSIBILITIES

At Regulatory Exceptions, HB 17 prohibits a college district from adopting or enforcing a measure that limits, prohibits, or discriminates against certain regulations of Utility Services and Infrastructure based on the type or source of energy provided.

A citation has been updated at Eminent Domain based on the attorney general's redesignation of the cited opinion number.

Additional amendments are to conform with statute and TASB style and to update citations.

BB(LEGAL)

BOARD MEMBERS

HB 1154 redesignates statutes, resulting in a citation update.

BBA(LEGAL)

BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS

At Residence, SB 1111 repeals the requirement that residence, for purposes of the Texas Election Code, be determined in accordance with the common-law rule as enunciated by Texas courts and adds limitations on establishing residence.

Additional amendments are to conform with statute and TASB style.

BBB(LEGAL)

BOARD MEMBERS: ELECTIONS

Revisions have been made throughout this legally referenced policy to reflect statutory changes from HB 3107:

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- At General Election Dates, minor wording changes have been made.
- At Delivery or Submission of Election Documents, a document or paper may be delivered, submitted, or filed under the Texas Election Code by email.
- At Election Order and at Contents, a list of information required for general or special elections has been added.
- At Early Voting, notice requirements have been updated to delete the requirement that the election notice under Election Code 85.007 be forwarded to the Secretary of State or that the Secretary of State post the notice to its website.
- At Notice to Candidates, a filing authority's notice of filing period dates for an application for a place on the ballot must include a designated email address for filing the application.
- At Single-Member Districts, at-large proposition language has been deleted.
- At Temporary Branch, language has been added regarding temporary branch voting based on the population of the area.

At Publication of Election Date and Location Online and at Publication of Filing Information Online, HB 1154 redesignates statutes, resulting in a citation change.

Revisions have been made in this policy to reflect statutory changes from SB 1 of the second special session:

- At Declaration of Election, a governing body of a college district must declare an unopposed candidate elected to an office on receipt of certification.
- At Polling Place for Early Voting, language excluding certain temporary branch polling places from the definition of an eligible county polling place for purposes of early voting has been deleted.
- At Voting System Standards, SB 1387 requires a voting system or voting system equipment approved for election use to be manufactured, stored, and held in the U.S. and sold by a company whose headquarters and parent company's headquarters, if applicable, are in the U.S.

At Multiple Voting Systems Permitted, a cross reference has been updated.

BBBB(LLEGAL) ELECTIONS: ETHICS

This legally referenced policy has been updated to reflect Ethics Commission amendments to a rule related to political advertising by text message.

BBC(LLEGAL) BOARD MEMBERS: VACANCIES AND REMOVAL FROM OFFICE

A citation has been updated at Holdover Doctrine based on the attorney general's redesignation of the cited opinion number.

At Residency, clarifying changes have been made and a cross reference has been added.

At Residence Defined, SB 1111 repeals the requirement that residence, for purposes of the Texas Election Code, be determined in accordance with the common-law rule as enunciated by Texas courts and adds limitations on establishing residence.

Additional amendments are to conform to TASB style.

BBD(LLEGAL) BOARD MEMBERS: ORIENTATION AND TRAINING

At Cybersecurity Training, clarifying language has been added and HB 1118 amends the training program requirements to exclude individuals who have been granted military leave.

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BBD(LOCAL)

BOARD MEMBERS: ORIENTATION AND TRAINING

As permitted by state law, recommended revisions to this policy reflect the choice of the board to designate the college district's chief executive officer (CEO) or the CEO's designee to select a Cybersecurity Training program. The revisions also provide that the CEO may remove a board member's access to the college district's computer systems if the board member does not satisfy the training requirements, and, in compliance with law, that the CEO must periodically require the review of the college district's compliance with the cybersecurity training requirements.

Additional amendments are to conform to TASB style.

BD(LEGAL)

BOARD MEETINGS

At Internet Posting, HB 1154 redesignates statutes, resulting in a citation change.

Citations have been updated at Specificity of Agenda / Notice and Secret Ballot based on the attorney general's redesignation of the cited opinion numbers.

BI(LEGAL)

REPORTS

SB 1677 eliminates the requirement that the chief executive officer of an institution of higher education annually report certain information to the institution's board regarding affordability and access under Texas Education Code 51.4031.

CAAB(LEGAL)

STATE AND FEDERAL REVENUE SOURCES: FEDERAL

At U.S. Department of Labor, a federal rule update has been reflected in this legally referenced policy.

CAD(LEGAL)

APPROPRIATIONS AND REVENUE SOURCES: BOND ISSUES

At Posting Notice of Election, this legally referenced policy has been amended to conform with statute.

CAI(LEGAL)

APPROPRIATIONS AND REVENUE SOURCES: AD VALOREM TAXES

SB 1438 amends the authority for a college district to adopt a tax rate that exceeds the voter-approved tax rate without an election if increased expenditures are necessary to respond to a disaster that has affected the college district and the governor has declared any part of the area in which the college district is located as a disaster area. Because of these changes, some information from Election to Approve Increase was moved to the new Exception margin note.

CAIA(LEGAL)

AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS

SB 742 covers tax installment plans for both damaged and undamaged property in a disaster and Additional Penalties.

Language at Goods-in-Transit has been amended to conform to TASB style and at Exception to conform to the statute. Also, language regarding Partial Payments has been moved for clarity.

The following changes take effect on January 1, 2022:

- At Total Appraised Value, SB 794 entitles certain disabled veterans to a homestead exemption.
- SB 1438 repeals Texas Tax Code Section 11.35(c), which prohibits a person from claiming a temporary tax exemption for a property damaged in a declared disaster during the tax year the disaster was declared unless the governing body of the taxing unit adopts the exemption and repeals related sections.

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- At Extension for Property in Disaster Area, HB 988 provides a date extension for the tax exemption for goods-in-transit.

CAID(LLEGAL) AD VALOREM TAXES: APPRAISAL DISTRICT

SB 63 prohibits an individual from serving on an appraisal district board of directors if the individual has Prior Service or Involvement with Appraisals. Also, at Appraisal District Employment Restriction, an individual is prohibited from being employed by the district if the individual has served as a member of the ARB for an appraisal district at any time during the preceding two years.

At Prohibited Communications, HB 988 prohibits a college district board member, officer, or employee from communicating with the chief appraiser or an appraisal district employee to influence a property's appraisal value unless the individual owns or leases the property.

At Appraisal Review Boards, HB 2941 shifts the power to appoint and remove ARB members in all counties from the appraisal district to the local administrative judge.

CAO(LLEGAL) APPROPRIATIONS AND REVENUE SOURCES: PUBLIC FACILITIES CORPORATIONS

SB 1942 provides that a public facility corporation created under Local Government Code Chapter 303 must retain its Status as a Public Facility Corporation.

CDA(LLEGAL) ACCOUNTING: FINANCIAL REPORTS AND STATEMENTS

At Financial Reports, the citation has been updated to reflect SB 1.

CDC(LLEGAL) ACCOUNTING: AUDITS

This legally referenced policy has been updated with a link to the 2021 fiscal year Texas Higher Education Coordinating Board publication [Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community Colleges, Fiscal Year 2021](#).

CF(LLEGAL) PURCHASING AND ACQUISITION

At Companies that Boycott Israel, clarifying language has been added and the citation has been updated.

At Companies that Boycott Energy Companies, SB 13 prohibits a college district from contracting with a company for goods or services unless the contract contains a written verification from the company that it does not boycott energy companies and will not during the term of the contract.

At Companies that Discriminate Against a Firearm Entity or Firearm Trade Association, SB 19 prohibits a college district from contracting with a company for the purchase of goods or services unless the contract contains a written verification from the company that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate against an entity or association during the term of the contract.

At Contracts with Foreign-Owned Companies, SB 2116 prohibits a college district from entering into an agreement relating to critical infrastructure in Texas with a company if the company would be granted direct or remote access to or control of the critical infrastructure, unless the access is allowed for product warranty and support services.

HB 3774 adds forensic science performed by a forensic analyst or forensic science expert to the list of services that may be procured under Professional Services.

SB 799 provides a procurement method for Certain Medical Services. Also, the contract notification threshold and amount of time required to report to the LBB for certain professional services has been increased. Additionally, Contract-Related Fee Report requirements have been amended.

Explanatory Notes

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HB 1428 expands the Exceptions applicable to delinquent taxes to apply to a contingent fee contract for the collection of any obligation.

SB 475 requires college districts to follow certain contracting procedures related to Cloud Computing Services. In addition, at Data Security Controls for Vendors, certain contracted vendors must meet the college district's security controls and periodically provide evidence that they meet the security controls.

At Recycled Products, language has been amended to match new Texas Commission on Environmental Quality (TCEQ) regulations.

CF(Local) PURCHASING AND ACQUISITION

To ease the college district's response to emergencies, consistent with law, new recommended language at Emergency Exception reflects the board's delegation of authority to the college district CEO to contract for the replacement, construction, or repair of equipment or facilities in the event of a catastrophe, emergency, or natural disaster under certain circumstances. The CEO must report to the board any contracts made under the delegated authority at the next regular meeting.

CFF(Legal) PURCHASING AND ACQUISITION: PAYMENT PROCEDURES

HB 1476 addresses notices to a vendor of an error in an invoice related to a Disputed Payment.

CFG(Legal) PURCHASING AND ACQUISITION: REAL PROPERTY AND IMPROVEMENTS

At Eminent Domain, a citation and clarifying language have been added.

Additional amendments are to conform to TASB style.

CFH(Legal) PURCHASING AND ACQUISITION: FINANCING PERSONAL PROPERTY PURCHASES

SB 58 amends the definition of Personal Property to include cloud computing services.

Additional amendments are to conform with TASB style.

CGA(Legal) SAFETY PROGRAM: INSPECTIONS

Citations in this legally referenced policy have been updated to reflect the repeal and replacement of Administrative Code provisions addressing Asbestos-Related Activity.

CGC(Legal) SAFETY PROGRAM: EMERGENCY PLANS AND ALERTS

HB 3597 provides that a document related to a community college's multihazard EOP is subject to Public Disclosure if it enables an individual to verify that the plan addresses the five stages of emergency management instead of just four.

CGE(Legal) SAFETY PROGRAM: MEDICAL TREATMENT

SB 199 requires a college district that owns or leases an Automated External Defibrillator (AED) to inspect it monthly to verify it is placed in its designated location, reasonably appears ready for use, and does not reasonably appear damaged in a manner that would prevent operation.

Additional amendments are to conform with TASB style.

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CH(LEGAL) SITE MANAGEMENT

At Energy or Water Conservation Measures, HB 3583 amends the definition of energy savings performance contract into which a college district may enter.

TCEQ's regulations on the Recycling Program have been updated.

HB 2205 states that Pools or spas that comply with state law on August 31, 2021, may continue to be used, maintained, and repaired in accordance with state law in effect on that date.

SB 1831 requires posting of Human Trafficking Signs at Cosmetology Facilities.

At Display of National Motto, SB 797 requires a college district to display in a conspicuous place in each of its buildings a durable poster or framed copy that includes only the national motto "In God We Trust," the U.S. flag centered under the motto, and a representation of the Texas flag. The requirement only applies if it is either donated for display or purchased from private donations and made available to the institution.

CHA(LEGAL) SITE MANAGEMENT: SECURITY

At Duty to Request and Render Aid, SB 2212 requires a college district police officer who encounters an injured person while on duty to immediately request EMS personnel and, while waiting for EMS personnel to arrive, provide the person treatment to the extent of the officer's skill under certain circumstances.

SB 69 provides that a college district police officer has a duty to stop or prevent another officer from using Excessive Force against a suspect under certain circumstances. College district police officers are also prohibited from intentionally using certain types of force.

HB 929 requires that a college district police department's policy regarding Body-Worn Cameras include certain provisions regarding the use of those cameras and collection and storage of footage.

At Personal Cameras, HB 1938 permits a college district police department that employs body-worn cameras to apply to the governor's office for a grant to defray data storage costs for body-worn camera recordings.

At Use of Drones, HB 1758 requires each college district police department that uses or intends to use a drone to adopt a written policy on use of force by a drone and submit the policy to TCOLE by January 1st each even-numbered year.

At Custodial Interrogations, HB 375 expands Texas Penal Code Section 21.02 addressing continuous sexual abuse of a young child to also apply to continuous sexual abuse of a disabled individual.

SB 741 and HB 781 authorize college district School Marshals to carry a handgun and store it in a secure location. Marshals are not required to store the handgun in a locked container.

Additional amendments are to conform with TASB style.

CHA(LOCAL) SITE MANAGEMENT: SECURITY

Recommended revisions to this local policy address the HB 1758 provisions on college district peace officers' use of force By Drone. The revisions reflect the decision not to authorize the use of force by drone. If the college district is considering authorizing the use of force by drone, contact the college district's policy consultant.

In addition, a recommended cross reference to DEC for new language from SB 1359 and HB 2073 addressing Peace Officer Leave has been added.

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CHC(LLEGAL)

SITE MANAGEMENT: TRAFFIC AND PARKING CONTROLS

Effective January 1, 2022, SB 792 amends provisions related to Parking Privileges of Disabled Veterans. Additional amendments are to conform to TASB style.

Additional amendments are to conform with TASB style.

CHF(LLEGAL)

SITE MANAGEMENT: WEAPONS

This legally referenced policy has been updated to reflect HB 1927, which allows permitless carry of handguns with certain exceptions. The bill repeals Texas Government Code Section 46.035, which addresses carry by a handgun license holder and moves its provisions to other statutes. Though some of the transferred provisions have been modified, provisions addressing open carry by license holders at institutions of higher education have been moved with only the addition of provisions addressing carry as a participant in historical reenactments. Provisions in law addressing concealed carry specific to college districts as educational institutions or institutions of higher education remain unchanged.

The bill also modifies references throughout the law to a shoulder or belt holster to refer to any holster (similar provisions can be found in HB 2112 and SB 550). Other changes from this bill include:

- The prohibition on carry by Persons Under 21 or Who Committed Certain Felonies with limited exceptions;
- Amendments to provisions addressing carry at Board Meetings and the expansion of the applicable exceptions; and
- New Notice provisions under Penal Code 46.03 and 30.05.

HB 957 removes firearm silencers from the list of Prohibited Weapons in Texas Penal Code Section 46.05. The bill provides that an offense committed under Section 46.05 involving firearm silencers that occurs before the bill's effective date may not be prosecuted after that date.

At Exceptions, HB 1069 authorizes city or county first responders to carry a concealed or holstered handgun while on duty.

Beginning January 1, 2022, HB 1407 permits Open Carry by a handgun license holder if the license holder and handgun are in a motor vehicle and the handgun is in a holster.

Additional amendments are to conform with statute and TASB style.

CHF(LOCAL)

SITE MANAGEMENT: WEAPONS

At Other Weapons and Devices Prohibited, in response to the removal of firearm silencers from the legal definition of *prohibited weapon* in HB 957, recommended revisions to this local policy add firearm silencers to the college district's locally developed list of prohibited weapons.

CJ(LLEGAL)

TRANSPORTATION MANAGEMENT

SB 1064 deleted language regarding the registration of government-owned vehicles.

SB 1831 amends existing law requiring the posting of Human Trafficking Signs at Buses and Bus Stops. A citation to a new attorney general rule has also been added.

Additional amendments are to conform to TASB style.

CK(LLEGAL)

INSURANCE AND ANNUITIES MANAGEMENT

At Designated Broker of Record, a citation to an attorney general opinion has been clarified. Also, at Disclosure of Interested Parties, a cross reference has been updated.

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An additional amendment is to update a cross reference.

CKB(LEGAL) INSURANCE AND ANNUITIES MANAGEMENT: LIABILITY INSURANCE

SB 282 prohibits a college district from using public funds to pay Sexual Harassment Claims made against a member of the governing body, an officer, or an employee.

Also, a citation has been updated at Liability Insurance based on the attorney general's redesignation of the cited opinion number.

CKD(LOCAL) INSURANCE AND ANNUITIES MANAGEMENT: HEALTH AND LIFE INSURANCE

At Eligibility of Employees Performing Services Outside Texas, recommended revisions to this local policy reflect the board's decision to extend group benefits program eligibility under the Insurance Code to employees who perform services outside of the state.

CM(LEGAL) FACILITIES CONSTRUCTION

Revisions have been made throughout this policy to reflect statutory changes from HB 2581:

- At Publishing Criteria, a college district is required, for certain construction contracts, to publish in its request for proposals or qualifications a detailed methodology for scoring each criterion used.
- At Disclosure to Offeror upon Request, a person who submits a bid, proposal, or response to a request for qualifications for a construction contract is permitted to make a written request after the contract is awarded to the governmental entity for documents related to the evaluation of the offeror's submission.
- At Enforcement Actions, the deadline is extended for a person to file an action for declaratory or injunctive relief from ten days to 15 calendar days after the contract is awarded.

At Companies that Boycott Israel, clarifying language has been added and the citation has been updated.

At Companies that Boycott Energy Companies, SB 13 prohibits a college district from contracting with a company for goods or services unless the contract contains a written verification from the company that it does not boycott energy companies and will not during the term of the contract.

At Companies that Discriminate Against a Firearm Entity or Firearm Trade Association, SB 19 prohibits a college district from contracting with a company for the purchase of goods or services unless the contract contains a written verification from the company that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate against an entity or association during the term of the contract.

At Contracts with Foreign-Owned Companies, SB 2116 prohibits a college district from entering into an agreement relating to critical infrastructure in Texas with a company if the company would be granted direct or remote access to or control of the critical infrastructure, unless the access is allowed for product warranty and support services.

A citation has been updated at Registered Engineer based on the Attorney General's redesignation of the cited opinion number.

HB 3774 adds forensic science performed by a forensic analyst or forensic science expert to the list of services used when Procuring Professional Services.

SB 799 provides a procurement method for Certain Medical Services. Also, the contract notification threshold and amount of time required to report to the LBB for certain professional services has been increased.

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HB 1477 requires Payment and Performance Bonds when authorizing a nongovernmental entity leasing public property from a college district to enter into a public work contract with a prime contractor, depending on the amount of the contract.

CM(LOCAL) FACILITIES CONSTRUCTION

To ease the college district's response to emergencies, consistent with law, new recommended language at Emergency Exception reflects the board's delegation of authority to the college district CEO to contract for the replacement, construction, or repair of equipment or facilities in the event of a catastrophe, emergency, or natural disaster, under certain circumstances. The CEO must report to the board any contracts made under the delegated authority at the next regular meeting.

CMB(LEGAL) FACILITIES CONSTRUCTION: COMPETITIVE SEALED PROPOSALS

HB 2581 requires that, for a competitive sealed proposal for Civil Works Projects, a college district must assign a weighted value to price in a specified manner and following certain provisions, and must Make Evaluations Public, including scores, within seven days after the contract is awarded. A citation at Request for Proposals has been updated in response to the bill.

Citations at Opening Proposals and Selection have been updated for clarity.

CR(LEGAL) TECHNOLOGY RESOURCES

HB 20 makes Impeding Electronic Mail Prohibited for email service providers.

FAA rules related to registration, airman certification, and operation have been adjusted to include the eligibility of a civil Small Unmanned Aircraft System to operate over human beings.

CRA(LEGAL) TECHNOLOGY RESOURCES: WEBSITE POSTINGS

HB 1154 redesignated several statutes, resulting in citation changes.

SB 1677 repealed Required Internet Postings regarding employee compensation information.

The Coordinating Board amended a regulation setting an August 1 deadline for Required Internet Postings regarding course sequences.

Additional amendments are for clarification and to conform to TASB style.

CS(LEGAL) INFORMATION SECURITY

Amendments are made throughout to conform to TASB style.

At the Note at the end of the policy, a cross reference has been added to CF(LEGAL) for vendor contracting requirements related to information security from SB 475.

DAA(LEGAL) EMPLOYMENT OBJECTIVES: EQUAL EMPLOYMENT OPPORTUNITY

SB 45 provides that a college district commits an unlawful employment practice if an employee is a victim of Sexual Harassment, as defined by the bill, and the employer or the employer's supervisors or agents know or should have known about the conduct but fail to take immediate and appropriate corrective action.

At Access for Religious Organizations During Disasters, HB 525 provides that a religious organization's religious and other related activities are essential activities, including during a declared state of disaster. A college district may not prohibit a religious organization from engaging in activities or discharging its faith-based mission and purpose at any time.

Additional amendments are to conform to TASB style.

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DC(LEGAL) EMPLOYMENT PRACTICES

At Pre-Employment Inquiry for Peace Officers and Telecommunications Officers, SB 24 requires a college district police department intending to hire a police or telecommunications officer to first obtain certain background information and records and provide confirmation to TCOLE that all applicable steps have been completed. These provisions apply to officers hired on or after January 1, 2022.

Additional amendments are to conform to TASB style.

DEA(LEGAL) COMPENSATION AND BENEFITS: SALARIES AND WAGES

SB 1677 repeals the requirement that a college district post on its website Information Regarding Staff Compensation.

Additional amendments are to conform to TASB style.

DEC(LEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

SB 1359 requires a law enforcement agency to adopt a policy permitting its officers who experience a traumatic event in the scope of employment to take Mental Health Leave.

Under HB 2073, the college district board of trustees must adopt a Paid Quarantine Leave policy for college district peace officers and emergency medical technicians who are required to quarantine or isolate in response to a possible or known exposure to a communicable disease while on duty.

DEC(LOCAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

Recommended revisions to this local policy address SB 1359 requirements related to Mental Health Leave for Peace Officers and HB 2073 requirements related to Quarantine Leave for Peace Officers and Emergency Medical Technicians. SB 1359 allows peace officers to take time off after experiencing a traumatic event while on duty, and HB 2073 allows time off for peace officers and/or EMTs who are required to quarantine because of an exposure while on duty.

DECB(LEGAL) LEAVES AND ABSENCES: MILITARY LEAVE

This legally referenced policy has been updated to reflect amendments to federal statute, including the expansion of the definition of “service in the uniformed services” and the addition of the definition of “state active duty,” as those terms relate to Federal Military Leave—Reemployment.

Also, at Paid Leave of Absence, HB 1589 entitles an eligible college district employee to up to seven additional days of paid leave per year if the employee is on active military duty during a disaster.

DGC(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: EMPLOYEE EXPRESSION AND USE OF COLLEGE FACILITIES

A cross reference has been added in the Note for further information relevant to employee expression and facilities use.

HB 1239 prohibits a college district or public official from issuing an order that closes or has the effect of closing Places of Worship.

Additional amendments are to conform to TASB style.

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DHB(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: SEARCHES AND ALCOHOL/DRUG TESTING

At Prohibition, this legally referenced policy reflects amendments to a federal rule language clarifying that a college district may not permit certain current and prospective employee-drivers to perform a safety-sensitive function based on the results of a drug and alcohol clearinghouse query.

A citation at Searches— General Rule has also been updated.

DHC(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: CHILD ABUSE AND NEGLECT REPORTING

At Reporting Abuse and Neglect, HB 3379 requires a college district employee to report child abuse and neglect if the person has reasonable cause to believe child abuse or neglect has occurred or may occur. Prior law only required cause; therefore, the policy now reflects a heightened reporting threshold.

DIAA(LEGAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

At Campus Peace Officers, SB 1371 resolves a conflict in statute, clarifying that a college district peace officer may only include the type of incident in a report of sexual harassment, sexual assault, dating violence, or stalking submitted by the officer to the Title IX coordinator if the victim completes a pseudonym form and may not reveal the victim's identifying information.

DIAA(LOCAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

Recommended revisions to this local policy address SB 1371, clarifying that a college district Peace Officer may only be required to disclose the type of incident in a report of prohibited conduct submitted by the officer to the Title IX coordinator if the officer receives information regarding the incident from an employee who chooses to complete a pseudonym form.

Additional amendments are to conform to TASB style.

DJ(LEGAL) ASSIGNMENT, WORK LOAD, AND SCHEDULES

SB 1677 repeals the requirement that a college district include its established faculty academic workload rules and regulations in its operating budget.

DK(LEGAL) PROFESSIONAL DEVELOPMENT

HB 1118 amends the Cybersecurity Training requirement to except college district employees on certain types of leave or alternative work authorization.

Additional amendments are to conform with statute.

DK(LOCAL) PROFESSIONAL DEVELOPMENT

As permitted by state law, recommended revisions to this policy reflect the board's choice to designate the college district's chief executive officer (CEO) or the CEO's designee to select a Cybersecurity Training program. Revisions provide that the CEO may remove an employee's access to the college district's computer systems if the employee does not satisfy the training requirements. The revisions also provide, in compliance with law, that the CEO must verify and report cybersecurity training by college district employees and periodically require the review of the college district's compliance with the cybersecurity training requirements.

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DMD(LOCAL) TERMINATION OF EMPLOYMENT: RESIGNATION

Recommended revisions to this local policy are based on best practices and require resignations submitted by contract employees to be filed with the college district's CEO or other board designee but continue to permit the college district's CEO to delegate authority to accept at-will resignations to other administrators.

EBB(LLEGAL) ALTERNATE METHODS OF INSTRUCTION: OFF CAMPUS INSTRUCTION

At Workforce Education or Programs Requested by Employers, HB 4361 permits a college district to agree with an employer to provide credit or noncredit workforce education or a lower-division program to the college district's students off-campus at a location requested by the employer without first obtaining the approval of a higher education regional council, regardless of whether the location is in the institution's service region or area, consistent with the policy's provisions.

ECC(LLEGAL) INSTRUCTIONAL ARRANGEMENTS: COURSE LOAD AND SCHEDULES

SB 165 adds disaster declarations to the requirement that a college district permit a student to drop courses beyond the existing limit of six for Good Cause. College districts are also prohibited from counting toward the course drop limit calculation a course dropped during the 2020 spring semester or summer term or the 2020–21 academic year due to a limit or prohibition on in-person class attendance in response to the COVID-19 pandemic.

In addition, language has been removed regarding Block Scheduling to reflect the repeal of Coordinating Board rules following the expiration of the underlying statute.

ECC(LOCAL) INSTRUCTIONAL ARRANGEMENTS: COURSE LOAD AND SCHEDULES

At Exceptions for Good Cause and Exception for COVID-19 Pandemic, recommended revisions to this local policy address the SB 165 requirements that college districts allow students to exceed the six-course limit on the number of dropped courses in the event of certain disasters.

EFA(LLEGAL) CURRICULUM DESIGN: INSTRUCTIONAL PROGRAMS AND COURSES

At Texas Common Course Numbering System, this legally referenced policy has been updated to reflect the repeal and replacement of the Administrative Code.

Additional amendments are to conform to TASB style.

EFAA(LLEGAL) INSTRUCTIONAL PROGRAMS AND COURSES: ACADEMIC COURSES

This legally referenced policy has been updated throughout to reflect the repeal and replacement of the Administrative Code course transfer, core curriculum, and field of study curricula provisions.

EFB(LLEGAL) CURRICULUM DESIGN: DEGREES AND CERTIFICATES

Language has been added to this legally referenced policy to reflect recently adopted Coordinating Board rules addressing the development of a Recommended Course Sequence. Further information is available on the Coordinating Board's [Recommended Course Sequence website](#).

EFBA(LLEGAL) DEGREES AND CERTIFICATES: ASSOCIATE DEGREES AND CERTIFICATES

At Academic Certificate, this legally referenced policy has been updated to reflect the repeal and replacement of Administrative Code provisions.

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EFBB(LLEGAL) DEGREES AND CERTIFICATES: BACCALAUREATE DEGREES

HB 885 permits Navarro College to offer a bachelor's degree in nursing if approved under existing provisions applicable to community colleges with larger taxable property valuations.

HB 3348 removes previous Limitations and permits all college districts that are eligible to offer bachelor's degrees to offer up to five degrees at a time.

EG(LLEGAL) ACADEMIC ACHIEVEMENT

This legally referenced policy has been updated to reflect the repeal and replacement of the Administrative Code Field of Study provisions.

EGA(LLEGAL) ACADEMIC ACHIEVEMENT: GRADING AND CREDIT

At Course Credit for Entering Freshmen Students, beginning in spring 2022, SB 1227 prohibits a college district from requiring a College-Level Examination Program (CLEP) exam score to award credit in a lower-division course that is higher than the minimum recommended by the American Council on Education, unless certain criteria are met.

HB 33 amends existing provisions guiding the determination by a college district as to whether to grant a student Course Credit for Military Training toward a degree. The bill applies the same standards to credit awarded for a certificate.

In addition, changes to language and citations in response to the repeal and replacement of Administrative Code provisions have been made throughout the Transfer of Credit and Nondiscrimination sections.

EGC(LLEGAL) ACADEMIC ACHIEVEMENT: GRADUATION

This legally referenced policy has been updated to conform with statute and TASB style.

EI(LLEGAL) TESTING PROGRAMS

This legally referenced policy has been updated to reflect recently adopted Coordinating Board rules addressing exemptions to the Texas Success Initiative Assessment (TSIA) based on High School Equivalency Examination scores.

HB 4545 addresses the TSIA exemptions granted to students based on performance on End-of-Course Assessments adopted by the Texas Education Agency for Algebra II and English III.

EJA(LLEGAL) MISCELLANEOUS INSTRUCTIONAL POLICIES: OTHER INSTRUCTIONAL INITIATIVES

A citation has been updated in this legally referenced policy in accordance with HB 3607.

FA(LLEGAL) EQUAL EDUCATIONAL OPPORTUNITY

At Access for Religious Organizations During Disasters, HB 525 provides that a religious organization's religious and other related activities are essential activities, including during a declared state of disaster. A college district may not prohibit a religious organization from engaging in activities or discharging its faith-based mission and purpose at any time.

Additional amendments are to conform with TASB style.

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FC(LLEGAL) ATTENDANCE

SB 937 amends provisions requiring a college district to excuse a student's absence due to "active" Military Service to encompass all forms of "required" military service, including annual training, inactive drill time, and similar activities.

FEB(LLEGAL) FINANCING EDUCATION: WORK STUDY

This legally referenced policy has been updated to reflect changes to Federal Work-Study Program regulations made in response to *Lutheran Church of Columbia, Inc. v. Comer*, 137 S.Ct. 2012 (2017), and federal guidance.

FFC(LLEGAL) STUDENT WELFARE: STUDENT-SUPPORT SERVICES

At Support for Transfer Students, this legally referenced policy has been updated to reflect the repeal and replacement of the Administrative Code course transfer provisions.

FFDA(LLEGAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

At Campus Peace Officers, SB 1371 resolves a conflict in statute, clarifying that a college district peace officer may only include the type of incident in a report of sexual harassment, sexual assault, dating violence, or stalking submitted by the officer to the Title IX coordinator if the victim completes a pseudonym form and may not reveal the victim's identifying information.

FFDA(LOCAL) FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION: SEX AND SEXUAL VIOLENCE

Recommended revisions to this local policy address SB 1371, clarifying that a college district Peace Officer may only be required to disclose the type of incident in a report of prohibited conduct submitted by the officer to the Title IX coordinator if the officer receives information regarding the incident from a student who chooses to complete a pseudonym form.

Additional amendments are to conform to TASB style.

FJ(LLEGAL) STUDENT RECORDS

SB 279 requires a college district to include contact information for the National Suicide Prevention Lifeline and the Crisis Text Line on each Student Identification Card and permits the inclusion of certain other health and safety information.

FLA(LLEGAL) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT EXPRESSION AND USE OF COLLEGE FACILITIES

A cross reference has been added in the Note for further information relevant to student expression and facilities use.

HB 1239 prohibits a college district or public official from issuing an order that closes or has the effect of closing Places of Worship.

FLB(LOCAL) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT CONDUCT

Recommended revisions to this local policy have been made to clarify language related to Prohibited Weapons and Devices to better match the corresponding language at CHF(LOCAL).

Explanatory Notes

Community College Localized Policy Manual Update 42

Alvin Community College

FLBD(LLEGAL) STUDENT CONDUCT: TOBACCO USE

SB 248 amends the definition of E-cigarette to include a consumable liquid solution or other material aerosolized or vaporized during the use of an electronic cigarette or other device described by the prior e-cigarette definition.

GA(LLEGAL) ACCESS TO PROGRAMS, SERVICES, AND ACTIVITIES

At Access for Religious Organizations During Disasters, HB 525 provides that a religious organization's religious and other related activities are essential activities, including during a declared state of disaster. A college district may not prohibit a religious organization from engaging in activities or discharging its faith-based mission and purpose at any time.

In addition, citations have been amended based on changes from HB 3607 and to conform to TASB style.

GC(LLEGAL) PUBLIC INFORMATION PROGRAM

HB 1154 redesignates statutes, resulting in a citation change.

GCA(LLEGAL) PUBLIC INFORMATION PROGRAM: ACCESS TO INFORMATION

SB 1 of the second special session requires Communications with Voting Systems Vendors to be public under the PIA unless a certain Exception applies.

HB 1082 and SB 841 adds honorably retired college district peace officers and elected board members to the list of those individuals whose Personal Information and Contact Information must remain confidential.

HB 2357, as well as HB 4173 from the 86th Legislative Session, make certain Crime Victim Information confidential.

HB 3597 provides that a document related to a college district's multihazard EOP is subject to public disclosure if it enables an individual to verify that the plan addresses the five stages of emergency management instead of just four.

In addition, some citations have been updated based on changes from HB 3607, citations and language have been amended to conform to TASB style, and a cross reference has been added at Contracting Information.

GCB(LLEGAL) PUBLIC INFORMATION PROGRAM: REQUESTS FOR INFORMATION

At Production of Public Information During Office Closure, SB 1225 requires a college district to make good faith efforts to continue to respond to public information requests when its administrative offices are closed, with certain exceptions.

At Temporary Suspension of Requirements During Catastrophe, the bill also limits a college district's authority to initially suspend the PIA to only one instance for each catastrophe and permits only one extension of the suspension, resulting in a maximum possible suspension of 14 consecutive calendar days for any single catastrophe. A catastrophe does not include a period when staff is required to work remotely because the governmental body's physical office is closed, but staff can still access information electronically.

In addition, citations and language have been amended based on changes from HB 3607 and to conform to TASB style, and a cross reference has been added at Request to Contracting Entity.

GCB(LLOCAL) PUBLIC INFORMATION PROGRAM: REQUESTS FOR INFORMATION

Recommended revisions to this local policy address the SB 1225 requirements related to the Suspension of Public Information During a Catastrophe.

Explanatory Notes

Community College Localized Policy Manual Update 42

Alvin Community College

GD(LLEGAL) COMMUNITY EXPRESSION AND USE OF COLLEGE FACILITIES

A cross reference has been added in the Note for further information relevant to community expression and facilities use.

HB 1239 prohibits a college district or public official from issuing an order that closes or has the effect of closing Places of Worship.

Additional amendments are to conform with TASB style.

GG(LLEGAL) RELATIONS WITH GOVERNMENTAL AGENCIES AND AUTHORITIES

At Cybersecurity Training for Contractors, SB 800 provides that contractors required by a state agency to complete a cybersecurity training program must verify completion by August 31st each year. Additional amendments are to conform with statute.

GGC(LLEGAL) RELATIONS WITH GOVERNMENTAL AGENCIES AND AUTHORITIES: STATE GOVERNMENTAL AUTHORITIES

At Notice to the State Regarding Contracts, SB 1 requires college districts to report certain contract information for certain contract values to the LBB. Citations were also updated in response to the bill.

GGD(LLEGAL) RELATIONS WITH GOVERNMENTAL AGENCIES AND AUTHORITIES: FEDERAL GOVERNMENTAL AUTHORITIES

SB 780 authorizes a college district to enter into an intergovernmental support agreement with a branch of the U.S. armed forces to provide installation-support services to a military installation located in Texas.

GH(LLEGAL) RELATIONS WITH SCHOOLS AND DISTRICTS

SB 1277 requires that Dual Credit Agreements between college districts and school districts designate an employee of either entity to provide academic advising to a student who enrolls in a dual credit course prior to the start of the course. The bill applies to agreements entered into or renewed on or after September 1, 2021.

SB 1677 repeals the requirements that a school district identified by the Coordinating Board and TEA collaborate with a college district or other institution of higher education to develop plans to increase the school district's students' enrollment in higher education.

GL(LLEGAL) RELATIONS WITH BUSINESSES AND THE COMMUNITY

This legally referenced policy has been updated to reflect amendments to Texas Workforce Commission rules related to the Skills Development Fund.

SB 4 prohibits college districts from entering into certain Contracts with Professional Sports Teams unless the agreements include a written verification that the team will play the national anthem at the beginning of each preseason, regular season, and postseason game held at the team's home venue or other facility controlled by the team for the event.

At Restricted Use of Individual-Identifying Information, SB 475 prohibits a college district from using global positioning system technology, including contact tracing, or technology designed to obtain biometric identifiers to acquire, retain, or disseminate information that identifies an individual or the individual's location.

Citations have been amended throughout based on changes from HB 3607.

BOARD MEMBERS
ORIENTATION AND TRAINING

BBD
(LOCAL)

Orientation

The Board and the ~~College President~~ College President shall provide an orientation for new Board members within the calendar year of their election to assist them in understanding the Board's function, policies, and procedures. Assistance given in the orientation of new Board members may include the following, as appropriate or available::

1. Selected materials on the responsibilities of being a contributing member of the Board.
2. Material pertinent to meetings and an explanation of its use.
3. Invitations to meet with the ~~College President~~ College President and other administrative personnel designated by the ~~College President~~ College President to discuss services the administration performs for the Board.
4. Access to a copy of the Board's policies and administrative regulations and other documents and information currently in use by other Board members.
5. Information regarding appropriate meetings and workshops.
6. A formal orientation on legal and budgetary oversight responsibilities of the Board.
7. Other information and activities as the Board or the College President deems useful in fulfilling the role of Board member.

Annual Training Plan

The ~~College President~~ The College President shall work with the Board to develop and implement an annual plan to address the training needs of Board members.

~~Public Information
Coordinator~~

**Cybersecurity
Training**

The College President or designee shall determine, from the list of cybersecurity training programs certified by the Department of Information Resources (DIR) and published to DIR's website, the cybersecurity training program to be used in the College District. The College President may remove access to the College District's computer systems and databases for noncompliance with training requirements as appropriate.

The College President shall periodically require an internal review of the College District to ensure compliance with the cybersecurity training requirements.

**Public Information
Coordinator**

The College President or designee shall fulfill the responsibilities of the public information coordinator and shall receive, on behalf of Board members, the training specified by Government Code 552.012.

PURCHASING AND ACQUISITION

CF
(LOCAL)

**Purchasing
Authority**

The Board delegates to the College President or designee the authority to make budgeted purchases for goods and services. Any purchases not included in the budget shall be taken to the Board for approval.

Emergency
Exception

~~Disaster Delegation~~

In the event of a catastrophe, emergency, or natural disaster affecting the College District, the Board delegates to the ~~College President~~ ~~College President or designee~~ the authority to contract for the replacement, construction, or repair of College District equipment or facilities ~~in accordance with law~~ if emergency replacement, construction, or repair is necessary for the health and safety of College District students and ~~staff~~ ~~employees~~. The ~~College President~~ ~~College President~~ shall ~~report to~~ ~~inform~~ the Board ~~of any approved emergency contracts~~ at the next ~~regular~~ ~~Board~~ meeting ~~any contract made under this authority~~ ~~for ratification by the Board~~.

**Purchasing
Procedures**

The College President shall develop purchasing procedures to implement the requirements of state and federal law. [See CAA, CAAB, and CH(LEGAL)]

Purchasing Method

The Board delegates to the College President or designee the authority to determine the method of purchasing in accordance with state and federal law.

Competitive Bidding

If competitive bidding is chosen as the purchasing method, the ~~College President~~ ~~College President~~ or designee shall prepare bid specifications. All bids shall be in accordance with administrative regulations, and the submission of any electronic bids shall also be in accordance with Board-adopted rules. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered.

The College District may reject any and all bids.

Competitive Sealed
Proposals

If competitive sealed proposals are chosen as the purchasing method, the ~~College President~~ ~~College President~~ or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be in accordance with administrative regulations, and the submission of any electronic proposals shall also be in accordance with Board-adopted rules. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time for opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened.

The College District may reject any and all proposals.

PURCHASING AND ACQUISITION

CF
(LOCAL)

Electronic Bids or Proposals	Bids or proposals that the College District has chosen to accept through electronic transmission shall be administered in accordance with Board-adopted rules. Such rules shall safeguard the integrity of the competitive procurement process; ensure the identification, security, and confidentiality of electronic bids or proposals; and ensure that the electronic bids or proposals remain effectively unopened until the proper time.
Responsibility for Debts	The Board shall assume responsibility for debts incurred in the name of the College District so long as those debts are for purchases made in accordance with the adopted budget, state law, Board policy, and the College District's purchasing procedures. [See CC] The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control; persons making unauthorized purchases shall assume full responsibility for all such debts.
Purchase Commitments	All purchase commitments shall be made by the College President College President or designee, in accordance with administrative procedures, including the College District's purchasing procedures.
Personal Purchases	College District employees shall not be permitted to make purchases for personal use through the College District's business office.
Delinquent Franchise Taxes	Each corporation contracting with the College District shall certify that its franchise taxes are current. If the corporation is exempt from payment of franchise taxes or is an out-of-state corporation not subject to Texas franchise tax, it shall certify a statement to that effect. Making a false statement as to corporate franchise tax status shall be considered a material breach of the contract and shall be grounds for cancellation of the contract.

SITE MANAGEMENT
SECURITY

CHA
(LOCAL)

**College District
Police Department**

To ensure sufficient security and protection of students, staff, and property, the Board authorizes the formation of a College District police department and shall employ and commission peace officers.

Jurisdiction

The jurisdiction of College District peace officers shall include all counties in which property is owned, leased, rented, or otherwise under the control of the College District.

Police Authority

While within the jurisdiction set out in this policy, peace officers employed and commissioned by the College District shall have all the powers, privileges, and immunities of peace officers. Subject to limitations in law, College District peace officers shall have the authority to:

1. Protect the safety and welfare of any person in the jurisdiction of the College District and protect the property of the College District.
2. Enforce all laws, including municipal ordinances, county ordinances, and state laws, and investigate violations of law as needed. In doing so, College District police officers may serve search warrants in connection with College District-related investigations in compliance with the Texas Code of Criminal Procedure.
3. Arrest suspects consistent with state and federal statutory and constitutional standards governing arrests, including arrests without warrant, for offenses that occur in the officer's presence or under the other rules set out in the Texas Code of Criminal Procedure.
4. Coordinate and cooperate with commissioned officers of all other law enforcement agencies in the enforcement of this policy as necessary.
5. Enforce College District policies, rules, and regulations on College District property or at College District functions.
6. Investigate violations of College District policies, rules, and regulations as requested by the ~~College President~~ **College President** and participate in hearings concerning alleged violations.
7. Carry weapons as directed by the chief of police and approved by the ~~College President~~ **College President**.
8. Carry out all other duties as directed by the chief of police or ~~College President~~ **College President**.

SITE MANAGEMENT
SECURITY

CHA
(LOCAL)

Temporary Assignment	College District police officers shall enforce all laws, including municipal ordinances, county ordinances, and state laws within another law enforcement agency's jurisdiction while temporarily assigned to the other agency.
Limitations on Outside Employment	No officer commissioned under this policy shall provide law enforcement or security services for an outside employer without prior written approval from the chief of police and College President or designee.
Relationship with Outside Agencies	The College District's police department and the law enforcement agencies with which it has overlapping jurisdiction shall enter into a memorandum of understanding that outlines reasonable communication and coordination efforts among the department and the agencies. The chief of police and the College President or designee shall review the memorandum of understanding at least once every year. The memorandum of understanding shall be approved by the Board.
Use of Force	The use of force, including deadly force, shall be authorized only when reasonable and necessary, as outlined in the department regulations manual.
By Drone	The College District shall not use force by means of a drone.
High-Speed Pursuit	Officers shall not engage in high-speed chases in a motor vehicle when the immediate danger to the public or the officer created by the pursuit exceeds the immediate or potential danger presented by the offenders remaining at large. Guidelines for high-speed pursuits shall be addressed in the department regulations manual.
Video Monitoring	Video equipment shall be used on a College District police car for safety purposes whenever the flashing lights on a car are in use.
Access to Recordings	Recordings shall be considered law enforcement records, shall remain in the custody of the chief of police, and shall be maintained as required by the department regulations manual and law.
Officer Training	All College District officers shall receive at least the minimum amount of education and training required by law.
Peace Officer Leave	For provisions regarding mental health leave and quarantine leave for peace officers, see DEC.
Department Regulations Manual	To carry out the provisions in this policy, the police department shall compile and maintain a manual that describes and sets forth operational procedures, rules, and regulations pertaining to the administration of police services. The chief of police and the College President or designee shall review the manual annually and make any appropriate revisions.

SITE MANAGEMENT
SECURITY

CHA
(LOCAL)

Racial Profiling

The chief of police shall develop and implement regulations to ensure compliance with state law regarding racial profiling. Peace officers employed by the College District shall not initiate any law enforcement action based on an individual's race, ethnicity, or national origin.

Complaints

Complaints against a College District police officer shall be in writing on a form provided by the College District and shall be signed by the person making the complaint. In accordance with law, the College District shall provide to the police officer a copy of the complaint. [See Complaint Against Peace Officer at CHA(LEGAL)]

Appeals regarding this complaint process shall be filed in accordance with DGBA, FLD, or GB, as appropriate.

SITE MANAGEMENT
WEAPONS

CHF
(LOCAL)

Firearms

The College District prohibits the use, possession, or display of a firearm on College District property or at a College District-sponsored or -related activity in violation of law and College District regulations.

**Other Weapons and
Devices Prohibited**

The College District prohibits the use, possession, or display of any location-restricted ~~knives, clubs, knife, club~~, knuckles, ~~firearm silencers~~, or prohibited ~~weapons~~ ~~weapon~~, as defined by law, on College District property or at a College District-sponsored or -related activity, unless written authorization is granted in advance by the College President or designee.

Additionally, the following weapons are prohibited on College District property or at any College District-sponsored or -related activity:

1. Fireworks of any kind, except when given prior approval by the College President for use in a display for a specific activity;
2. Incendiary devices;
3. Instruments designed to expel a projectile with the use of pressurized air, like a BB gun;
4. Razors;
5. Chains; or
6. Martial arts throwing stars.

The possession or use of articles not generally considered to be weapons may be prohibited when the College President or designee determines that a danger exists for any student, College District employee, or College District property by virtue of possession or use.

Violations

Employees and students found to be in violation of this policy shall be subject to disciplinary action. [See DH, FM, and FMA]

INSURANCE AND ANNUITIES MANAGEMENT
HEALTH AND LIFE INSURANCE

CKD
(LOCAL)

**College District
Contribution**

The College District shall contribute the following amounts to the health insurance premiums for employees eligible to participate in the Texas Employees Uniform Group Insurance Program:

1. For an eligible full-time employee who works at least 30 hours per week, 100 percent to the premiums for the employee and 50 percent to the premiums for that employee's eligible dependents.
2. For an eligible part-time employee who works less than 30 hours per week, 50 percent to the premiums for the employee and 25 percent to the premiums for that employee's eligible dependents.

The Board may allocate funds as part of the annual budget development and adoption process for contributions to employee premiums for any additional health and life insurance programs available to employees.

Eligibility of
Employees
Performing Services
Outside Texas

If at least 75 percent of an employee's services are performed outside Texas, then the employee, if otherwise eligible, may participate in the Texas Employees Uniform Group Insurance Program in accordance with College District regulations.

Outside Texas

An employee's services are performed outside Texas if they are performed while the employee is located outside Texas and do not include instruction to a College District student who is located in-state.

**Continuation
Coverage**

The College District shall continue its contribution toward the cost of the employee's group health insurance coverage while the employee is on paid leave or, if applicable, while the employee is on family and medical leave. [See DEC]

The College District shall not otherwise expend public funds for group health insurance coverage of an employee who is not on paid leave status. However, an employee who is not on paid leave status or Family and Medical Leave Act (FMLA) leave shall be allowed to continue group health insurance coverage, at his or her own expense, for the period specified in the College District's group health insurance plan.

FACILITIES CONSTRUCTION

CM
(LOCAL)

Compliance with Law	<p>The College PresidentThe College President or designee shall establish procedures ensuring that all facilities within the College District comply with applicable laws and local building codes.</p>
Construction Contracts	<p>Prior to advertising, the Board shall determine the project delivery/contract award method to be used for each construction contract valued at or above \$50,000. To assist the Board, the College PresidentCollege President shall recommend the project delivery/contract award method that the College Presidenthe or she determines provides the best value to the College District. [See CM series]</p> <p>For construction contracts valued at or above \$50,000, the College President \$50,000, the College President shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the College PresidentCollege President and consistent with law and policy. [See also CF]</p>
Emergency Exception	<p>In the event of a catastrophe, emergency, or natural disaster affecting the College District, the Board delegates to the College President the authority to contract for the replacement, construction, or repair of College District equipment or facilities in accordance with law if emergency replacement, construction, or repair is necessary for the health and safety of College District students and staff. The College President shall report to the Board at the next regular meeting any contract made under this authority.</p>
Change Orders	<p>Change orders permitted by law shall be approved prior to executing any changes in the approved plans or in the actual construction of the facility.</p> <p>Change orders valued at or above \$20,000\$20,000 shall require Board approval. The College PresidentCollege President shall be authorized to approve change orders of a lesser amount.</p>
Project Administration	<p>All construction projects shall be administered by the College President or designee.</p> <p>The College PresidentThe College President or designee shall keep the Board informed concerning construction projects and also shall provide information to the general public.</p>
Final Payment	<p>The College District shall not make final payments for the construction or the supervision of construction until the work has been completed and the College District has accepted the work.</p>

Note: For College District contribution to employee insurance during leave, see CKD(LOCAL). For additional provisions addressing the Family and Medical Leave Act (FMLA), see DECA(LEGAL).

Leave Administration

The College President or designee shall develop administrative regulations associated with employee leaves and absences and ensure the procedures are used to implement the provisions of this policy.

Definitions

The term "immediate family" is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person residing in the employee's household at the time of illness or death.

For purposes of the ~~FMLA~~FLMA, the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

Leave Day

A "leave day" for purposes of earning, use, or recording of leave shall mean the number of hours per day equivalent to the employee's usual assignment, whether full-time or part-time.

Academic Year

An "academic year" for purposes of earning, use, or recording of leave shall mean the term of an employee's annual employment as set by the College District for the employee's usual assignment, whether full-time or part-time.

Catastrophic Illness or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee or a member of the employee's immediate family that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time

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LEAVES AND ABSENCES

DEC
(LOCAL)

earned by that employee and to lose compensation from the College District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Earning Leave

An employee shall not earn any form of paid leave while on unpaid leave status. An employee who is working or on paid leave status for part of a monthly pay period shall earn paid leave on a prorated basis.

Deductions

Leave Without Pay

The College District shall not approve paid leave for more leave days than have been accumulated in prior years plus leave currently available. Any unapproved absences or absences beyond accumulated and available paid leave shall result in deductions from the employee's pay.

Leave Proration

*Employed for
Less Than Full
Year*

If an employee separates from employment with the College District before the employee's last duty day of the year, or begins employment after the first duty day, sick leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for leave the employee used but had not yet earned as of the date of separation.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than three consecutive work-days because of personal illness or illness in the immediate family;
2. The College District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or College President; or
3. The employee requests FMLA leave for the employee's serious health condition; for a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

Sick Leave

Each full-time employee shall earn ten hours of paid sick leave per month in accordance with administrative regulations.

Sick leave shall accumulate to a maximum of 720 hours.

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Sick leave shall only be used for the following:

1. Illness of the employee.
2. Illness of a member of the employee's immediate family.
3. Family emergency.
4. Birth or placement of a child when taken within the first year after the child's birth, adoption, or foster placement.
5. Contribution to the sick leave bank.

Sick Leave Bank

The College District shall establish a sick leave bank that employees may join through contribution of sick leave.

Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee or a member of the employee's immediate family experiences a catastrophic illness or injury, and the employee has exhausted all paid leave and any applicable compensatory time.

The College President or designee shall develop regulations for the operation of the sick leave bank that address the following:

1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
2. Procedures to request leave from the sick leave bank;
3. The maximum number of days per school year a member employee may receive from the sick leave bank;
4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the sick leave bank.

Appeal

An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL), beginning with the College President or appropriate administrator.

**Mental Health Leave
for Peace Officers**

A College District peace officer who experiences a traumatic event in the scope of employment shall be granted a maximum of three days of mental health leave per traumatic event. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The College President shall develop regulations regarding mental health leave that address the following:

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(LOCAL)

1. Circumstances or reasons under which a peace officer may use mental health leave;
2. Procedures for requesting mental health leave and maintaining the anonymity of the requester;
3. The administrator authorized to approve requests for mental health leave; and
4. Other procedures deemed necessary for administering this provision.

Quarantine Leave for Peace Officers and Emergency Medical Technicians

A College District peace officer or an emergency medical technician on staff shall be granted quarantine leave when ordered by the local health authority or the person's supervisor to quarantine or isolate due to possible or known exposure to a communicable disease while on duty. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The College President shall develop regulations regarding quarantine leave that address the following:

1. Continuation of all employment benefits and compensation for the duration of the leave;
2. Reimbursement for reasonable costs related to the quarantine; and
3. Other procedures deemed necessary for administering this provision.

Family and Medical Leave

FMLA leave shall run concurrently with applicable paid leave or compensatory time, as applicable.

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured forward from the date an individual employee's first FMLA leave begins.

Combined Leave for Spouses

When both spouses are employed by the College District, the College District shall not limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks, nor shall the College District limit military caregiver leave to a combined total of 26 weeks.

Intermittent or Reduced Schedule Leave

The College District shall permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.

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Certification of Leave	When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.
Fitness-For-Duty Certification	In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.
Personal Leave	<p>Each full-time employee shall receive 16 hours of personal leave per fiscal year. All leave will be available at the beginning of the school year.</p> <p>Each part-time employee who works at least 20 hours per week shall receive 30 hours of personal leave per fiscal year. All leave will be available at the beginning of the school year.</p> <p>Personal leave shall not accumulate.</p> <p>Earned compensatory time shall be used before any available personal leave.</p>
Vacation Leave	<p>With the exception of faculty members, each full-time benefits-eligible employee shall earn vacation leave at a rate of eight hours per month, September through May, in accordance with administrative regulations. Vacation leave shall accumulate to a maximum of 192 hours.</p> <p>Use of vacation leave shall require prior approval by the employee's supervisor and must be scheduled in accordance with administrative regulations.</p> <p>Earned compensatory time shall be used before any available vacation leave.</p> <p>An employee who separates from employment with the College District shall be eligible for reimbursement of unused vacation leave in accordance with the following:</p> <ol style="list-style-type: none">1. The employee provides advance written notice of intent to separate from employment in accordance with administrative regulations.2. The employee shall be reimbursed for each hour of unused vacation leave, to a maximum of 192 hours, at the employee's current daily rate. If the employee is reemployed with the College District, hours for which the employee received payment shall not be available to that employee.
Development Leave	A faculty member [see definition at DEC(LEGAL) Development Leaves of Absence] may be granted unpaid faculty development

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	<p>leave for study, research, writing, field observations, or other suitable purpose.</p>
Eligibility	<p>To qualify for development leave, a faculty member must serve at least five consecutive academic years performing full-time academic duty as an instructor or as an assistant, associate, or full professor, or an equivalent rank. The work need not include teaching.</p> <p>Alternatively, the faculty member may qualify for development leave as an administrator if the faculty member has had significant administrative duties relating to the operation of the College District for more than four years.</p>
Application	<p>To be granted development leave for the subsequent academic year, a faculty member must apply to the College President by March 1 on a signed and dated form created by the administration. The application shall contain:</p> <ol style="list-style-type: none">1. The requested effective date and duration of leave.2. A description of the specific purpose for which the leave is requested.3. An explanation as to how the leave is consistent with the mission and purpose of the College District and the benefit of the leave to the College District.4. An assurance that the faculty member intends to return to the College District following the completion of the development leave to serve for a period equal to the amount of time the faculty member received for development leave, if approved, and that, if the faculty member does not return, the employee shall repay the College District for any benefits paid to or on behalf of the employee during the leave period.5. Any other information deemed appropriate by the College President.
Approval Procedure	<p>A development leave committee shall be elected annually from the general faculty membership on a date determined by the College President to be no later than the application deadline. The committee shall be composed of ten members and shall elect a chair during the first meeting. The chair shall be responsible for scheduling and presiding over each meeting of the committee.</p> <p>After reviewing the applications for development leave, the committee chair shall forward the committee's recommendation to the College President. After review of the committee's recommendation, the College President shall make a recommendation as to which</p>

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applications should be granted for consideration at a Board meeting to occur before the end of the spring semester. No more than one College District faculty member may be on development leave at any one time.

The College President shall inform the applicants of the final determination by the Board.

**Outside
Employment**

A faculty member granted development leave is prohibited from accepting employment with another employer without permission of the Board.

Return to Work

The faculty member must agree to return to the College District following the conclusion of the development leave to serve for a period equal to the amount of time the faculty member received for development leave and if not, to repay the College District for any benefits paid to or on behalf of the faculty member during the leave period.

Report

Upon returning from development leave, the faculty member must report to the Board in writing regarding whether the purpose of the leave was fulfilled with a description regarding the manner in which it was fulfilled or if it was not fulfilled, the reasons why the leave was not fulfilled.

Bereavement Leave

An employee shall be eligible for 24 hours of paid bereavement leave, per occurrence, for the death of an immediate family member. Bereavement leave shall not accumulate.

**Workers'
Compensation**

Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the College District's contribution to health insurance.

An absence due to a work-related injury or illness shall be designated as FMLA leave.

**No Paid Leave
Offset**

The College District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits.

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the College District and shall not be deducted from the employee's pay or leave balance.

Note: This policy addresses complaints of sex and gender discrimination, sexual harassment, sexual violence, dating violence, domestic violence, stalking, and retaliation targeting employees. For additional legally referenced material relating to discrimination, harassment, and retaliation, see DAA(LEGAL). For sex discrimination, sexual harassment, sexual violence, dating violence, domestic violence, stalking, and retaliation targeting students, see FFDA.

**Statement of
Nondiscrimination**

The College District prohibits discrimination, including harassment, against any employee on the basis of sex. Retaliation against anyone involved in the complaint process is a violation of College District policy and is prohibited.

Definitions

Employee

Solely for purposes of this policy, the term "employee" includes former employees, applicants for employment, and unpaid interns.

Discrimination

Discrimination against an employee is defined as conduct directed at an employee on the basis of sex that adversely affects the employee's employment.

In accordance with law, discrimination on the basis of sex includes discrimination on the basis of biological sex, gender identity, sexual orientation, gender stereotypes, or any other prohibited basis related to sex.

Sexual Harassment

Sexual harassment is a form of sex discrimination defined as unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. Submission to the conduct is either explicitly or implicitly a condition of an employee's employment, or when submission to or rejection of the conduct is the basis for an employment action affecting the employee; or
2. The conduct is so severe, persistent, or pervasive that it has the purpose or effect of unreasonably interfering with the employee's work performance or creates an intimidating, threatening, hostile, or offensive work environment.

Sexual Violence

Sexual violence is a form of sexual harassment. Sexual violence includes physical sexual acts perpetrated against a person's will or where a person is incapable of giving consent due to the victim's use of drugs or alcohol or due to an intellectual or other disability.

Dating Violence "Dating violence" means violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim. The existence of such a relationship shall be determined based on the reporting party's statement and with consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.

Domestic Violence "Domestic violence" means violence committed by:

- A current or former spouse or intimate partner of the victim;
- A person with whom the victim shares a child in common;
- A person who is cohabitating with, or has cohabitated with, the victim as a spouse or intimate partner;
- Any other member of the victim's family as defined by state law;
- Any other current or former member of the victim's household as defined by state law;
- A person in a dating relationship with the victim as defined by state law; or
- Any other person who acts against the victim in violation of the family violence laws of this state or the jurisdiction where the conduct occurs.

Stalking "Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to fear for the person's safety or the safety of others or suffer substantial emotional distress.

For the purposes of this definition:

1. "Course of conduct" means two or more acts, including, but not limited to, acts in which the stalker directly, indirectly, or through third parties, by any action, method, device, or means, follows, monitors, observes, surveils, threatens, or communicates to or about a person, or interferes with a person's property.
2. "Reasonable person" means a reasonable person under similar circumstances and with similar identities to the victim.

Examples Examples of sexual harassment of an employee may include sexual advances; touching intimate body parts; coercing or forcing a sexual act on another; jokes or conversations of a sexual nature; sexual assault as defined by law; offensive or derogatory language

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directed at another person's gender identity; and other sexually motivated conduct, communication, or contact.

Examples may also include forms of dating violence, domestic violence, or stalking, such as physical or sexual assaults; name-calling; put-downs; or threats directed at the employee, the employee's family members, or members of the employee's household; destroying the employee's property; threatening to commit suicide or homicide if the employee ends the relationship; tracking the employee; attempting to isolate the employee from friends and family; threatening an employee's spouse or partner; or encouraging others to engage in these behaviors.

Prohibited Conduct	In this policy, the term "prohibited conduct" includes discrimination, sexual harassment, dating violence, domestic violence, stalking, and retaliation as described by this policy, even if the behavior does not rise to the level of unlawful conduct.
Complainant	In this policy, the term "complainant" refers to an employee who is alleged to have experienced prohibited conduct.
Respondent	In this policy, the term "respondent" refers to a person who is alleged to have committed prohibited conduct.
Confidential Employee	A "confidential employee" is a person who holds a professional license requiring confidentiality, such as a counselor or medical provider, who is supervised by such a person, or a person who is a nonprofessional counselor or advocate designated in administrative procedures as a confidential source.
Reporting Procedures	A victim of prohibited conduct has the right to report the incident to the College District and to receive a prompt and equitable resolution of the report.
Reporting by Alleged Victim	<p>An employee who believes that the employeehe or she has experienced prohibited conduct may report the alleged acts to the employeehis or her immediate supervisor, to the Title IX coordinator, or to the College PresidentCollege President or designee.</p> <p>Reports against the Title IX coordinator may be directed to the College PresidentCollege President. A report against the College PresidentCollege President may be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation. An employee shall not be required to report prohibited conduct to the person alleged to have committed the conduct.</p> <p>Alternatively, the employee may report electronically through the College District's website.</p>

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	<p>A victim of a crime has the right to choose whether to report the crime to law enforcement, to be assisted by the College District in reporting the crime to law enforcement, or to decline to report the crime to law enforcement.</p> <p>It is important that a victim of prohibited conduct go to a hospital for treatment and preservation of evidence, if applicable, as soon as practicable after the incident.</p>
Reporting by Other Employees	<p>Any employee who believes that another employee has experienced prohibited conduct, regardless of when or where the incident occurred, shall immediately report the alleged acts to the Title IX coordinator. Additionally, the employee may report to the College President or designee.</p> <p>A report against the College President College President must also be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation.</p>
<i>Exceptions</i>	
Disclosure at Event	<p>A person who received the information solely from a disclosure at a sexual harassment, sexual assault, dating violence, or stalking public awareness event sponsored by a postsecondary educational institution or by an employee organization affiliated with the institution is not required to report the prohibited conduct unless the person has authority to institute corrective measures on behalf of the College District.</p>
Employee Subject to Confidentiality Rules	<p>Absent the employee's consent, or unless required by law, a confidential employee shall only be required to disclose the type of incident reported and may not disclose information that would violate the employee's expectation of privacy. If multiple confidential employees receive information about the same alleged incident, then only one report disclosing the type of incident must be submitted.</p>
Peace Officer	<p>A College District peace officer who received information regarding the incident from an employee who chooses to complete a pseudonym form as described by law shall only be required to disclose the type of incident reported and may not disclose the employee's name, phone number, address, or other information that may directly or indirectly reveal the employee's identity.</p>
Prior Report	<p>A person who has either learned of an incident of prohibited conduct during the course of the College District's review or process, or has confirmed with the person or office overseeing the review or process that the incident has been previously reported, is not required to report the prohibited conduct.</p>

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Title IX Coordinator	<p>Reports of discrimination based on sex, including sexual harassment, may be directed to the Title IX coordinator. The College District designates the following person to coordinate its efforts to comply with Title IX of the Education Amendments of 1972, as amended, and related state and federal laws:</p> <p>Title IX Coordinator: Dr. Jade Borne, Vice President, Student Services</p> <p>Address: 3110 Mustang Rd., Alvin, TX 77511</p> <p>Telephone: (281) 756-3517</p> <p>Email: Title IX Coordinator email¹</p> <p>Webpage: Title IX/Sexual Misconduct webpage²</p>
Responsible Employees	<p>All employees, with the exception of confidential employees, are designated as responsible employees for purposes of compliance with Title IX.</p>
Timely Reporting	<p>A failure to immediately report prohibited conduct may impair the College District's ability to investigate and address the conduct.</p>
Consolidate Reports	<p>When the allegations underlying two or more complaints arise out of the same facts or circumstances, the College District may consolidate the complaints.</p>
Advisor	<p>Each party to a complaint may be assisted by an advisor of the party's choice who may participate in the proceedings in a manner consistent with College District procedures.</p>
Conflict of Interest Prohibited	<p>No person designated as the Title IX coordinator, a deputy Title IX coordinator, an investigator, a decision-maker, or a facilitator of an informal resolution process shall have a conflict of interest or bias.</p>
Training	<p>A person designated as the Title IX coordinator, a deputy Title IX coordinator, an investigator, a decision-maker, or a facilitator of an informal resolution process shall receive training as required by law and College District procedures.</p>
Days	<p>"Days" shall mean College District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."</p>
Extension of Timelines	<p>Timelines established by this policy and associated procedures may be subject to a limited extension if good cause, as defined in this policy and College District regulations, exists. The College District shall promptly provide written notice to the parties of an extension and the reason for the extension. A limited delay determined</p>

	<p>to be necessary so as not to impede a criminal or regulatory investigation shall constitute good cause for an extension of timelines established by this policy and associated procedures.</p>
Investigation of the Report	<p>The College District may request, but shall not insist upon, a written report. If a report is made orally, the Title IX coordinator or designee shall reduce the report to written form.</p>
Initial Assessment	<p>Upon receipt or notice of a report, the Title IX coordinator shall determine whether the allegations, if proven, would constitute prohibited conduct as defined by this policy. If so, the Title IX coordinator shall promptly offer supportive measures to the complainant. The Title IX coordinator shall explain the process for filing a formal complaint and assess any request not to investigate. If the College District moves forward with the investigation, the Title IX coordinator shall immediately provide notice to the known parties to the complaint.</p> <p>If the Title IX coordinator determines that the allegations, if proven, would not constitute prohibited conduct as defined by this policy but may constitute a violation of other College District rules or regulations, the Title IX coordinator shall refer the complaint for consideration under the appropriate policy.</p>
<i>Request Not to Investigate</i>	<p>The complainant may request that the College District not investigate the allegations. If the complainant requests that the allegations not be investigated, in deciding whether to initiate the investigation, the College District must consider the factors described by law and any other factors the College District considers relevant.</p> <p>The College District shall promptly notify the complainant of the decision regarding whether it will conduct the investigation. If the College District decides not to investigate the allegations, the College District shall take reasonable steps to protect the health and safety of the College District community.</p>
Formal Complaint	<p>To be considered a formal complaint under Title IX, the complainant or the Title IX coordinator must sign the written report.</p>
Notice to Parties	<p>The notice to the parties must describe the allegations and the formal and informal options for resolution of the complaint. The notice must state that the respondent is presumed not responsible until a determination regarding responsibility is made. The notice must also include information regarding the option to select an advisor, the opportunity to inspect and review evidence, and the prohibition on knowingly making false statements or submitting false information during the investigation and any ensuing proceedings.</p> <p>If the allegations are subsequently amended, the College District shall provide an updated notice reflecting the new allegations.</p>

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Informal Resolution	The College District may offer to the parties a process for the informal resolution of a formal complaint as defined by law. If the parties voluntarily agree in writing to participate in informal resolution of a formal complaint, the Title IX coordinator shall determine within three days if informal resolution is appropriate for the complaint. If the Title IX coordinator determines that informal resolution is appropriate, then the Title IX coordinator or designee may facilitate that resolution within ten days. If the Title IX coordinator does not determine informal resolution to be appropriate, then the complaint will be subject to the formal resolution process.
Formal Resolution	If the complaint is not subject to the informal resolution process, the Title IX coordinator shall authorize or undertake an investigation.
Supportive Measures	If appropriate and regardless of whether a criminal or regulatory investigation regarding the alleged conduct is pending, the Title IX coordinator shall promptly provide supportive measures intended to prevent prohibited conduct, protect the safety of the parties and others, and protect the parties from retaliation prior to the completion of the investigation. Examples of possible supportive measures include work accommodations, such as leaves of absence or administrative leave; mutual restrictions on contact between the parties; counseling and health services; and increased security and monitoring of certain areas of the campus.
College District Investigation	<p>The investigation may be conducted by the Title IX coordinator or a designee or by a third party designated by the College District, such as an attorney. When appropriate, the supervisor shall be involved in or informed of the investigation.</p> <p>The investigation may consist of personal interviews with the complainant, the respondent, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.</p> <p>The parties shall be provided an equal opportunity to present witnesses and evidence and to inspect and review any directly related evidence obtained by the College District so that the parties may meaningfully respond during the investigation process. The parties expected to participate in an investigative interview or other meeting shall be provided written notice in enough time to prepare to participate.</p> <p>At least ten days prior to the completion of the investigation report, the College District must send each party and the party's advisor evidence subject to inspection and review. The parties may submit a written response for consideration by the investigator.</p>

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Concluding the Investigation	The investigation shall be completed within a reasonable time, not to exceed 30 days from the date of the report.
	The investigator shall prepare a written report of the investigation. The investigation report shall be filed with the Title IX coordinator within five days following the completion of the investigation.
Notification of the Report	The Title IX coordinator shall provide the investigation report, within the extent permitted by law, to the complainant and the respondent promptly following receipt. The parties shall be given ten days to respond to the report.
College District Action	The Title IX coordinator shall submit the investigation report to the executive director, human resources executive director, human resources promptly after receipt of the parties' response but no later than the expiration of the parties' deadline to respond. The executive director, human resources The executive director, human resources or designee shall summon the parties for a hearing to be held within a reasonable time, not to exceed ten days. The hearing shall be conducted in accordance with law and College District procedures. After the hearing, the executive director, human resources executive director, human resources or designee shall determine whether each individual allegation of prohibited conduct occurred using a preponderance of evidence standard and determine the appropriate disciplinary or corrective action. In making the determination, the executive director, human resources executive director, human resources or designee shall evaluate all relevant evidence objectively and shall not make credibility assessments based on a person's status as the complainant, the respondent, or a witness. The executive director, human resources The executive director, human resources or designee shall create a written determination regarding responsibility in accordance with law and College District procedures within five days following the hearing and submit the determination to the parties simultaneously.
Disciplinary or Corrective Action	If the executive director, human resources executive director, human resources or designee determines that prohibited conduct occurred, the College District shall promptly respond by taking appropriate disciplinary or corrective action reasonably calculated to address the conduct. The College District may take action based on the results of an investigation, even if the conduct did not rise to the level of prohibited or unlawful conduct. Examples of disciplinary or corrective action may include:

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- Implementing the disciplinary measures described in DH and the DM series for employees or FM for students;
- Providing a training program for those involved in the complaint;
- Providing a comprehensive education program for the College District community;
- Providing counseling for the victim and the student who engaged in prohibited conduct;
- Permitting the victim or student engaged in the prohibited conduct to drop a course in which they both are enrolled without penalty;
- Conducting follow-up inquiries to determine if any new incidents or any instances of retaliation have occurred;
- Involving employees in efforts to identify problems and improve the College District climate;
- Increasing staff monitoring of areas where prohibited conduct has occurred;
- Reaffirming the College District's policy against discrimination and harassment; and
- Taking other actions described in College District regulations.

Exception

The College District shall minimize attempts to require a complainant to resolve the problem directly with the person who engaged in the harassment; however, if that is the most appropriate resolution method, the College District shall be involved in an appropriate manner.

Improper Conduct

If the ~~executive director, human resources~~ ~~executive director, human resources~~ or designee determines that improper conduct occurred that did not rise to the level of prohibited conduct, the College District may take disciplinary action in accordance with College District policy and procedures or other corrective action reasonably calculated to address the conduct.

Dismissal of Complaint

Mandatory Dismissal

An allegation presented as a formal complaint under Title IX is subject to the mandatory dismissal procedures under law.

Permissive Dismissal

Any complaint may be dismissed at any time on request of a complainant. The Title IX coordinator must first assess the request in accordance with this policy at Request Not to Investigate, above.

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	<p>A complaint may also be dismissed if specific circumstances prevent the College District from gathering evidence sufficient to reach a determination as to the complaint or allegations.</p>
Notice of Dismissal	<p>Upon dismissal of a complaint, the Title IX coordinator or the executive director, human resources executive director, human resources or designee shall provide the parties written notice of the dismissal.</p>
Confidentiality	<p>To the greatest extent possible, consistent with law, the College District shall respect the privacy of the complainant or the respondent or a person who makes a report or serves as a witness. Limited disclosures may be necessary to carry out the purposes of this policy and associated regulations and to comply with applicable law.</p>
Retaliation	<p>The College District prohibits retaliation against any person for the purpose of interfering with a right or privilege under this policy; the complainant; or a person who, in good faith, makes a report or complaint, serves as a witness, or otherwise participates or refuses to participate in an investigation, proceeding, or hearing under this policy. This prohibition does not apply to discipline of a person who perpetrated or assists in the perpetration of the prohibited conduct.</p> <p>A person who is alleged to have experienced retaliation may pursue a claim under this policy or policy FFDA, as appropriate.</p>
Examples	<p>Examples of retaliation may include termination, refusal to hire, demotion, and denial of promotion. Retaliation may also include threats, unjustified negative evaluations, unjustified negative references, or increased surveillance.</p>
Failure to Report and False Claims	<p>An employee who fails to make a required report or an employee or student who intentionally makes a false claim, offers a false statement, or refuses to cooperate with a College District investigation regarding prohibited conduct shall be subject to appropriate disciplinary action.</p>
Appeal	<p>If the executive director, human resources executive director, human resources or designee determines that a contract employee committed prohibited conduct that warrants suspension without pay or termination mid-contract, the executive director, human resources executive director, human resources or designee shall inform the employee in writing of the determination, and a Board hearing shall be scheduled in accordance with DMAA.</p>
Discipline or Corrective Action	
Employees	
Suspension Without Pay or Termination of Contract Employees	

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Other Action	If the executive director, human resources executive director, human resources or designee determines that the employee committed prohibited conduct that warrants other discipline or corrective action, the executive director, human resources executive director, human resources or designee shall inform the employee that the employee may appeal the determination within ten days in accordance with DGBA beginning at Level Three.
<i>Students</i> Suspension	If the executive director, human resources executive director, human resources or designee determines that a student committed prohibited conduct that warrants a suspension, the official shall forward the determination and all evidence collected during the investigation and hearing to the College President. A conference shall be scheduled within ten days of the notice of determination in accordance with FMA, beginning at Appeal to College District Administration.
Expulsion	If the executive director, human resources executive director, human resources or designee determines that the student committed prohibited conduct that warrants expulsion, the official shall forward the determination and all evidence collected during the investigation and hearing to the College President to schedule an expulsion hearing before the Board in accordance with FMA.
Other Action	If the executive director, human resources executive director, human resources or designee determines that the student committed prohibited conduct that warrants other discipline or corrective action, the executive director, human resources executive director, human resources or designee shall inform the student that the student may appeal the determination within ten days in accordance with FMA, beginning at Appeal to College District Administration.
Other Appeals	All other appeals related to this policy may be submitted through the applicable grievance policy beginning at the appropriate level. [See DGBA(LOCAL) for employees, FLD(LOCAL) for students, and GB(LOCAL) for community members]
Complaints Filed with State or Federal Agencies	A party shall be informed of any right to file a complaint with appropriate state or federal agencies.
Records Retention	Retention of records shall be in accordance with the College District's records retention procedures. [See CIA]
Access to Policy, Procedures, and Related Materials	Information regarding this policy and any accompanying procedures, as well as relevant educational and resource materials concerning the topics discussed in this policy, shall be distributed to applicants for admission and employment and annually to College District employees, students, and parents or guardians of dual credit students in compliance with law and in a manner calculated

to provide easy access and wide distribution, such as through electronic distribution and inclusion in the employee and student handbooks and other major College District publications. Information regarding the policy, procedures, and related materials and any materials used to train a person designated as the Title IX coordinator, a deputy Title IX coordinator, an investigator, a decision-maker, or a facilitator shall also be prominently published on the College District's website on a dedicated page accessible through a clear link on the homepage, taking into account applicable legal requirements. Copies of the policy and procedures shall be readily available at the College District's administrative offices and shall be distributed to an employee who makes a report.

¹ Title IX Coordinator email: <mailto:JBorne@alvincollege.edu>

² Title IX/Sexual Misconduct webpage:
<https://www.alvincollege.edu/student-information/Title-IX.html>

PROFESSIONAL DEVELOPMENT

DK
(LOCAL)

Cybersecurity
Training

Each employee shall meet the professional development standards described by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) as well as any professional development required of the employee by state or federal law or administrative regulations.

Each employee shall seek approval prior to pursuing professional development in accordance with administrative regulations.

The College President or designee shall determine, from the list of cybersecurity training programs certified by the Department of Information Resources (DIR) and published to DIR's website, the cybersecurity training program to be used in the College District. The College President shall verify and report to DIR, in the form required by DIR, the compliance of each employee required to complete the program. The College President may remove access to the College District's computer systems and databases for non-compliance with training requirements as appropriate.

The College President shall periodically require an internal review of the College District to ensure compliance with the cybersecurity training requirements.

TERMINATION OF EMPLOYMENT
RESIGNATION

DMD
(LOCAL)

General Requirements

All resignations shall be submitted in writing to the ~~College President~~ ~~College President~~ or other person designated by the Board in accordance with this policy ~~designee~~. The employee shall give reasonable notice in accordance with administrative regulations and shall include in the letter a statement of the reasons for resigning. A prepaid certified or registered letter of resignation shall be considered submitted upon mailing.

If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the College President or other person designated by the Board.

Contract Employees

Any employee serving under a term contract may resign ~~the employee's~~ ~~his or her~~ position and leave the employment of the College District, provided the employee submits a letter of resignation, in accordance with administrative regulations and the provisions at ~~General Requirements~~ ~~GENERAL REQUIREMENTS~~, above.

The College President or other person designated by Board ~~action~~ ~~The College President or designee~~ shall be authorized to accept a term contract employee's resignation.

At-Will Employees

The ~~College President~~ ~~College President or designee~~ shall be authorized to accept the resignation of an at-will employee at any time. The College President may delegate to other administrators the authority to accept a resignation of an at-will employee.

Board Report

At the next Board meeting, the ~~College President~~ ~~College President~~ shall provide to the Board a list of the employees who have resigned since the last Board meeting.

Withdrawal of Resignation

Once submitted and accepted, the resignation of an employee serving under a term contract may not be withdrawn without the consent of the Board.

INSTRUCTIONAL ARRANGEMENTS
COURSE LOAD AND SCHEDULES

ECC
(LOCAL)

Course Load

The normal course load for the fall or spring semester is considered to be 15 semester hours. Course loads in excess of 18 semester hours shall require approval by the vice president, instruction or designee.

The normal course load for the summer session shall be ~~seven semester hours for each six-week term or 14~~ ~~seven semester hours for each six-week term or 14~~ semester hours for a full summer semester. Course loads in excess of ~~seven~~ ~~seven~~ semester hours per term or ~~14~~ ~~14~~ semester hours per summer semester shall require approval by the ~~vice president, instruction or designee.~~ ~~vice president, instruction or designee.~~

**Limitation on
Number of Dropped
Courses**

A College District student shall not be permitted to drop more than six courses taken while enrolled at the College District or another public institution of higher education. For the limit to apply:

1. The student must be permitted to drop the course without receiving a grade or being penalized academically;
2. The student's transcript must indicate or will indicate the student was enrolled in the course; and
3. The student must not have dropped the course to withdraw from the College District.

**Exceptions for
Good Cause**

A student shall be permitted to exceed the limit on the number of dropped courses for any of the following reasons:

1. A severe illness or other debilitating condition that affects the student's ability to satisfactorily complete a course;
2. The care of a sick, injured, or needy person if providing that care affects the student's ability to satisfactorily complete a course;
3. The death of a member of the student's family as defined by law;
4. The death of a person who has a sufficiently close relationship to the student as defined by law;
5. The student's active military duty service;
6. The active military service of a member of the student's family or a person who has a sufficiently close relationship to the student; ~~or~~
7. A change in the student's work schedule that is beyond the student's control and affects the student's ability to satisfactorily complete the course; ~~or~~

INSTRUCTIONAL ARRANGEMENTS
COURSE LOAD AND SCHEDULES

ECC
(LOCAL)

	<p>8. A disaster declared by the governor that prevents or limits in-person course attendance for a period that significantly affects the student's ability to participate in coursework.</p>
<p>Exception for Reenrolled Students</p>	<p>A qualifying reenrolled student may drop a seventh course in accordance with law.</p>
<p>Exception for COVID-19 Pandemic</p>	<p>A course dropped by a student during the 2020 spring or summer semester or the 2020–21 academic year because of a bar or limit on in-person course attendance due to the COVID-19 pandemic may not be counted toward the limit on the number of dropped courses.</p>
<p>Procedures</p>	<p>The College President shall develop procedures to implement this policy and shall publish the procedures in the College District catalog.</p>

Note: This policy addresses complaints of sex discrimination, sexual harassment, sexual assault, dating violence, domestic violence, stalking, and retaliation targeting students. For additional legally referenced material relating to discrimination, harassment, and retaliation, see FA(LEGAL). For sex discrimination, sexual harassment, sexual assault, dating violence, domestic violence, stalking, and retaliation targeting employees, see DIAA.

**Statement of
Nondiscrimination**

The College District prohibits discrimination, including harassment, against any student on the basis of sex or gender. Retaliation against anyone involved in the complaint process is a violation of College District policy and is prohibited.

Definitions

Discrimination

Discrimination against a student is defined as conduct directed at a student on the basis of sex or gender that adversely affects the student.

**Sexual Harassment
By an Employee**

Sexual harassment of a student by a College District employee includes unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. A College District employee causes the student to believe that the student must submit to the conduct to participate in a college program or activity, or that the employee will make an educational decision based on whether or not the student submits to the conduct; or
2. The conduct is so severe, persistent, or pervasive that it limits or denies the student's ability to participate in or benefit from the College District's educational program or activities.

By Others

Sexual harassment of a student, including harassment committed by another student, includes unwelcome sexual advances; requests for sexual favors; or sexually motivated physical, verbal, or nonverbal conduct when the conduct is so severe, persistent, or pervasive that it limits or denies a student's ability to participate in or benefit from the College District's educational program or activities.

Sexual Violence

Sexual violence is a form of sexual harassment. Sexual violence includes physical sexual acts perpetrated against a person's will or where a person is incapable of giving consent due to the victim's use of drugs or alcohol or due to an intellectual or other disability.

Dating Violence

"Dating violence" means violence committed by a person who is or has been in a social relationship of a romantic or intimate nature

with the victim. The existence of such a relationship shall be determined based on the reporting party's statement and with consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.

*Domestic
Violence*

"Domestic violence" means violence committed by:

- A current or former spouse or intimate partner of the victim;
- A person with whom the victim shares a child in common;
- A person who is cohabitating with, or has cohabitated with, the victim as a spouse or intimate partner;
- Any other member of the victim's family as defined by state law;
- Any other current or former member of the victim's household as defined by state law;
- A person in a dating relationship with the victim as defined by state law; or
- Any other person who acts against the victim in violation of the family violence laws of this state or the jurisdiction where the conduct occurs.

Stalking

"Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to fear for the person's safety or the safety of others or suffer substantial emotional distress.

For the purposes of this definition:

1. "Course of conduct" means two or more acts, including, but not limited to, acts in which the stalker directly, indirectly, or through third parties, by any action, method, device, or means, follows, monitors, observes, surveils, threatens, or communicates to or about a person, or interferes with a person's property.
2. "Reasonable person" means a reasonable person under similar circumstances and with similar identities to the victim.

Examples

Examples of sexual harassment of a student may include sexual advances; touching intimate body parts or coercing physical contact that is sexual in nature; jokes or conversations of a sexual nature; rape; sexual assault as defined by law; sexual battery; sexual coercion; and other sexually motivated conduct, communications, or contact.

Examples may also include forms of dating violence, domestic violence, or stalking, such as physical or sexual assaults; name-calling; put-downs; or threats directed at the student, the student's family members, or members of the student's household; destroying the student's property; threatening to commit suicide or homicide if the student ends the relationship; tracking the student; attempting to isolate the student from friends and family; threatening a student's spouse or partner; or encouraging others to engage in these behaviors.

Gender-Based Harassment

Gender-based harassment includes physical, verbal, or nonverbal conduct based on the student's gender, the student's expression of characteristics perceived as stereotypical for the student's gender, or the student's failure to conform to stereotypical notions of masculinity or femininity. For purposes of this policy, gender-based harassment is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct limits or denies a student's ability to participate in or benefit from the College District's educational program.

Acts of gender-based harassment may also be considered sex discrimination or sexual harassment.

Examples

Examples of gender-based harassment directed against a student, regardless of the student's or the harasser's actual or perceived sexual orientation or gender identity, may include offensive jokes, name-calling, slurs, or rumors; physical aggression or assault; threatening or intimidating conduct; or other kinds of aggressive conduct such as theft or damage to property.

Prohibited Conduct

In this policy, the term "prohibited conduct" includes discrimination, harassment, dating violence, domestic violence, stalking, and retaliation as described by this policy, even if the behavior does not rise to the level of unlawful conduct.

Complainant

In this policy, the term "complainant" refers to an applicant for admission or a student who is alleged to have experienced prohibited conduct. The term also includes a former student who is alleged to have experienced prohibited conduct while participating, or attempting to participate, in the College District's educational program or activity.

Respondent

In this policy, the term "respondent" refers to a person who is alleged to have committed prohibited conduct.

Confidential Employee

A "confidential employee" is a person who holds a professional license requiring confidentiality, such as a counselor or medical provider, who is supervised by such a person, or a person who is a

	<p>nonprofessional counselor or advocate designated in administrative procedures as a confidential source.</p>
Reporting Procedures	<p>A victim of prohibited conduct has the right to report the incident to the College District and to receive a prompt and equitable resolution of the report.</p>
Student Report	<p>Any student who believes that the student^{he or she} has experienced prohibited conduct or believes that another student has experienced prohibited conduct should immediately report the alleged acts to the Title IX coordinator, the College President^{College President}, or another employee. A report against the College President^{College President} may be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation. A student shall not be required to report prohibited conduct to the person alleged to have committed the conduct.</p> <p>Alternatively, a student may submit the report electronically through the College District's website. The submission of an anonymous electronic report may impair the College District's ability to investigate and address the prohibited conduct.</p> <p>A victim of a crime has the right to choose whether to report the crime to law enforcement, to be assisted by the College District in reporting the crime to law enforcement, or to decline to report the crime to law enforcement.</p> <p>It is important that a victim of prohibited conduct go to a hospital for treatment and preservation of evidence, if applicable, as soon as practicable after the incident.</p>
Exception	<p>Absent consent or unless required by law, a student designated in administrative regulations as a student advocate to whom another student may speak confidentially concerning prohibited conduct may not disclose any communication made by the other student.</p>
Employee Report	<p>Any College District employee who suspects or receives notice that a student or group of students has or may have experienced prohibited conduct, regardless of when or where the incident occurred, shall immediately notify the Title IX coordinator and shall take any other steps required by this policy. Additionally, the employee may report to the College President or designee.</p> <p>A report against the College President^{College President} must also be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation.</p>

Exceptions

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Disclosure at Event	A person who received the information solely from a disclosure at a sexual harassment, sexual assault, dating violence, or stalking public awareness event sponsored by a postsecondary educational institution or by a student organization affiliated with the institution is not required to report the prohibited conduct unless the person has the authority to institute corrective measures on behalf of the College District.
Employee Subject to Confidentiality Rules	Absent the student's consent, or unless required by law, a confidential employee shall only be required to disclose the type of incident reported and may not disclose information that would violate the student's expectation of privacy. If multiple confidential employees receive information about the same alleged incident, then only one report disclosing the type of incident must be submitted.
Peace Officer	A College District peace officer who received information regarding the incident from a student who chooses to complete a pseudonym form as described by law shall only be required to disclose the type of incident reported and may not disclose the student's name, phone number, address, or other information that may directly or indirectly reveal the student's identity.
Prior Report	A person who has either learned of an incident of prohibited conduct during the course of the College District's review or process, or has confirmed with the person or office overseeing the review or process that the incident has been previously reported, is not required to report the prohibited conduct.
Title IX Coordinator	<p>Reports of discrimination based on sex, including sexual harassment and gender-based harassment, may be directed to the Title IX coordinator. The College District designates the following person to coordinate its efforts to comply with Title IX of the Education Amendments of 1972, as amended, and related state and federal laws:</p> <p>Title IX Coordinator: Dr. Jade Borne, Vice President, Student Services</p> <p>Address: 3110 Mustang Rd., Alvin, TX 77511</p> <p>Telephone: (281) 756-3517</p> <p>Email: Title IX Coordinator email¹</p> <p>Webpage: Title IX/Sexual Misconduct webpage²</p>
Responsible Employees	All employees, with the exception of confidential employees, are designated as responsible employees for purposes of compliance with Title IX.

Timely Reporting	A failure to immediately report prohibited conduct may impair the College District's ability to investigate and address the conduct.
Consolidate Reports	When the allegations underlying two or more reports arise out of the same facts or circumstances, the College District may consolidate the reports.
Advisor	Each party to the complaint may be assisted by an advisor of the party's choice who may participate in the proceedings in a manner consistent with College District procedures.
Conflict of Interest Prohibited	No person designated as the Title IX coordinator, a deputy Title IX coordinator, an investigator, a decision-maker, or a facilitator of an informal resolution process shall have a conflict of interest or bias.
Training	A person designated as the Title IX coordinator, a deputy Title IX coordinator, an investigator, a decision-maker, or a facilitator of an informal resolution process shall receive training as required by law and College District procedures.
Days	"Days" shall mean College District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."
Extension of Timelines	Timelines established by this policy and associated procedures may be subject to a limited extension if good cause, as defined in this policy and College District regulations, exists. The College District shall promptly provide written notice to the parties of an extension and the reason for the extension.
Investigation of the Report	The College District may request, but shall not require, a written report. If a report is made orally, the Title IX coordinator or designee shall reduce the report to written form.
Initial Assessment	<p>Upon receipt or notice of a report, the Title IX coordinator shall determine whether the allegations, if proven, would constitute prohibited conduct as defined by this policy. If so, the Title IX coordinator shall promptly offer supportive measures to the complainant. The Title IX coordinator shall explain the process for filing a formal complaint and assess any request not to investigate. If the College District moves forward with the investigation, the Title IX coordinator shall immediately provide notice to the known parties to the complaint.</p> <p>If the Title IX coordinator determines that the allegations, if proven, would not constitute prohibited conduct as defined by this policy but may constitute a violation of other College District rules or regulations, the Title IX coordinator shall refer the complaint for consideration under the appropriate policy.</p>

<i>Request Not to Investigate</i>	<p>The complainant may request that the College District not investigate the allegations. If the complainant requests that the allegations not be investigated, in deciding whether to initiate the investigation, the College District must consider the factors described by law and any other factors the College District considers relevant.</p> <p>The College District shall promptly notify the complainant of the decision regarding whether it will conduct the investigation. If the College District decides not to investigate the allegations, the College District shall take reasonable steps to protect the health and safety of the College District community.</p>
Formal Complaint	To be considered a formal complaint under Title IX, the complainant or the Title IX coordinator must sign the written report.
Notice to Parties	<p>The notice to the parties must describe the allegations and the formal and informal options for resolution of the complaint. The notice must state that the respondent is presumed not responsible until a determination regarding responsibility is made. The notice must also include information regarding the option to select an advisor, the opportunity to inspect and review evidence, and the prohibition on knowingly making false statements or submitting false information during the investigation and any ensuing proceedings.</p> <p>If the allegations are subsequently amended, the College District shall provide an updated notice reflecting the new allegations.</p>
Informal Resolution	The College District may offer to the parties a process for the informal resolution of a formal complaint as defined by law. If the parties voluntarily agree in writing to participate in informal resolution of the complaint, the Title IX coordinator shall determine within three days if informal resolution is appropriate for the complaint. If the Title IX coordinator determines that informal resolution is appropriate, then the Title IX coordinator or designee may facilitate that resolution within ten days. If the Title IX coordinator does not determine informal resolution to be appropriate, then the complaint will be subject to the formal resolution process. This process is not available in situations where an employee is alleged to have sexually harassed a student.
Formal Resolution	If the complaint is not subject to the informal resolution process, the Title IX coordinator shall authorize or undertake an investigation, except as provided below at Criminal or Regulatory Investigation.
Supportive Measures	If appropriate and regardless of whether a criminal or regulatory investigation regarding the alleged conduct is pending, the Title IX coordinator shall promptly provide supportive measures intended to address prohibited conduct, protect the safety of the parties and

others, and protect the parties from retaliation prior to the completion of the investigation. Examples of possible supportive measures include academic accommodations, such as extensions of deadlines or other course-related adjustments and modifications of class schedules; housing and dining modifications; temporary removal from an education program or activity in accordance with law; counseling; health services; campus escort services; mutual restrictions on contact between the parties; and increased security and monitoring of certain areas of the campus.

**College District
Investigation**

The investigation may be conducted by the Title IX coordinator or designee or by a third party designated by the College District, such as an attorney.

The investigation may consist of personal interviews with the complainant, the respondent, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.

The parties shall be provided an equal opportunity to present witnesses and evidence and to inspect and review any directly related evidence obtained by the College District so that the parties may meaningfully respond during the investigation process. The parties expected to participate in an investigative interview or other meeting shall be provided written notice in enough time to prepare to participate.

At least ten days prior to the completion of the investigation report, the College District must send each party and the party's advisor evidence subject to inspection and review. The parties may submit a written response for consideration by the investigator.

**Criminal or
Regulatory
Investigation**

If a law enforcement or regulatory agency notifies the College District that a criminal or regulatory investigation has been initiated, the College District shall confer with the agency to determine if the College District's investigation would impede the criminal or regulatory investigation. The College District shall proceed with its investigation only to the extent that it does not impede the ongoing criminal or regulatory investigation. After the law enforcement or regulatory agency has completed gathering its evidence, the College District shall promptly resume its investigation. Any delay under this provision shall constitute good cause for an extension of timelines established by this policy and associated procedures.

**Concluding the
Investigation**

The investigation shall be completed within a reasonable time, not to exceed 30 days from the date of the report.

	<p>The investigator shall prepare a written report of the investigation. The investigation report shall be filed with the Title IX coordinator within five days following the completion of the investigation.</p>
Notification of the Report	<p>The Title IX coordinator shall provide the investigation report, within the extent permitted by the Family Educational Rights and Privacy Act (FERPA) or other law, to the complainant and the respondent promptly following receipt. The parties shall be given ten days to respond to the report.</p>
College District Action	<p>The Title IX coordinator shall submit the investigation report and any response from the parties to the dean of student support dean of student support promptly after receipt of the parties' response but no later than the expiration of the parties' deadline to respond.</p> <p>The dean of student support The dean of student support or designee shall summon the parties for a hearing to be held within a reasonable time, not to exceed ten days, following the receipt of the investigation report. The hearing shall be conducted in accordance with law and College District procedures.</p> <p>After the hearing, the dean of student support dean of student support or designee shall determine whether each individual allegation of prohibited conduct occurred using a preponderance of the evidence standard and determine the appropriate disciplinary or corrective action. In making the determination, the dean of student support dean of student support or designee shall evaluate all relevant evidence objectively and shall not make credibility assessments based on a person's status as the complainant, the respondent, or a witness. The dean of student support The dean of student support or designee shall create a written determination regarding responsibility in accordance with law and College District procedures within five days following the hearing and submit the determination to the parties simultaneously.</p>
Disciplinary or Corrective Action	<p>If the dean of student support dean of student support or designee determines that prohibited conduct occurred, the College District shall promptly respond by taking appropriate disciplinary or corrective action reasonably calculated to address the conduct.</p> <p>Examples of disciplinary or corrective action may include:</p> <ul style="list-style-type: none">• Implementing the disciplinary measures described in FM for students or DH and DM series for employees;• Providing a training program for those involved in the complaint;• Providing a comprehensive education program for the College District community;

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- Providing counseling for the victim and the party who engaged in prohibited conduct;
- Permitting the victim or student who engaged in the prohibited conduct to drop a course in which they both are enrolled without penalty;
- Conducting follow-up inquiries to determine if any new incidents or any instances of retaliation have occurred;
- Involving students in efforts to identify problems and improve the College District climate;
- Increasing staff monitoring of areas where prohibited conduct has occurred;
- Reaffirming the College District's policy against discrimination and harassment; and
- Taking other actions described in College District regulations.

Exception

The College District shall minimize attempts to require a complainant to resolve the problem directly with the person who engaged in the harassment; however, if that is the most appropriate resolution method, the College District shall be involved in an appropriate manner. In no event may a student be required to resolve a complaint of sexual harassment by an employee directly with the employee.

Improper Conduct

If the ~~dean of student support~~ ~~dean of student support~~ or designee determines that improper conduct occurred that did not rise to the level of prohibited conduct, the College District may take disciplinary action in accordance with College District policy and procedures or other corrective action reasonably calculated to address the conduct.

Dismissal of Complaint

Mandatory Dismissal

An allegation presented as a formal complaint under Title IX is subject to the mandatory dismissal procedures under law.

Permissive Dismissal

Any complaint may be dismissed at any time on request of a complainant. The Title IX coordinator must first assess the request in accordance with this policy at Request Not to Investigate, above.

A complaint may also be dismissed if specific circumstances prevent the College District from gathering evidence sufficient to reach a determination as to the complaint or allegations.

Notice of Dismissal

Upon dismissal of a complaint, the Title IX coordinator or the ~~dean of student support~~ ~~dean of student support~~ or designee shall provide the parties written notice of the dismissal.

Confidentiality	To the greatest extent possible, consistent with law, the College District shall respect the privacy of the complainant or the respondent or a person who makes a report or serves as a witness. Limited disclosures may be necessary to carry out the purposes of this policy and associated regulations and to comply with applicable law.
Retaliation	<p>The College District prohibits retaliation against any person for the purpose of interfering with a right or privilege under this policy; the complainant; or a person who, in good faith, makes a report or complaint, serves as a witness, or otherwise participates or refuses to participate in an investigation, proceeding, or hearing under this policy. This prohibition does not apply to discipline of a person who perpetrated or assists in the perpetration of the prohibited conduct.</p> <p>A person who is alleged to have experienced retaliation may pursue a claim under this policy or policy DIAA, as appropriate.</p>
Examples	Examples of retaliation may include threats, rumor spreading, ostracism, assault, destruction of property, unjustified punishments, or unwarranted grade reductions. Unlawful retaliation does not include petty slights or annoyances.
Failure to Report and False Claims	An employee who fails to make a required report or a student or employee who intentionally makes a false claim, offers a false statement, or refuses to cooperate with a College District investigation regarding prohibited conduct shall be subject to appropriate disciplinary action.
Appeal	If the dean of student support dean of student support or designee determines that a student committed prohibited conduct that warrants a suspension, the official shall forward the determination and all evidence collected during the investigation and hearing to the College President. A conference shall be scheduled within ten days of the notice of determination in accordance with FMA, beginning at Appeal to College District Administration.
Discipline or Corrective Action	
<i>Students</i>	
Suspension	
Expulsion	If the dean of student support dean of student support or designee determines that the student committed prohibited conduct that warrants expulsion, the official shall forward the determination and all evidence collected during the investigation and hearing to the College President to schedule an expulsion hearing before the Board in accordance with FMA.
Other Action	If the dean of student support dean of student support or designee determines that the student committed prohibited conduct that warrants other discipline or corrective action, the dean of student support dean of student support or designee shall inform the student that the student may appeal the determination within

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	ten days in accordance with FMA, beginning at Appeal to College District Administration.
Employee	
Suspension Without Pay or Termination of Contract Employees	If the dean of student support dean of student support or designee determines that a contract employee committed prohibited conduct that warrants suspension without pay or termination mid-contract, the dean of student support dean of student support or designee shall inform the employee in writing of the determination, and a Board hearing shall be scheduled in accordance with DMAA.
Other Action	If the dean of student support dean of student support or designee determines that the employee committed prohibited conduct that warrants other discipline or corrective action, the dean of student support dean of student support or designee shall inform the employee that the employee may appeal the determination within ten days in accordance with DGBA, beginning at Level Three.
Other Appeals	All other appeals related to this policy may be submitted through the applicable grievance policy beginning at the appropriate level. [See DGBA(LOCAL) for employees, FLD(LOCAL) for students, and GB(LOCAL) for community members]
Complaints Filed with OCR	A party shall be informed of the party's his or her right to file a complaint with the U.S. Department of Education Office for Civil Rights (OCR).
Records Retention	Retention of records shall be in accordance with the College District's records retention procedures. [See CIA]
Access to Policy, Procedures, and Related Materials	Information regarding this policy and any accompanying procedures, as well as relevant educational and resource materials concerning the topics discussed in this policy, shall be distributed to applicants for admission and employment and annually to College District employees, students, and parents or guardians of dual credit students in compliance with law and in a manner calculated to provide easy access and wide distribution, such as through electronic distribution and inclusion in the employee and student handbooks and other major College District publications. Information regarding the policy, procedures, and related materials and any materials used to train a person designated as the Title IX coordinator, a deputy Title IX coordinator, an investigator, a decision-maker, or a facilitator shall also be prominently published on the College District's website on a dedicated page accessible through a clear link on the homepage, taking into account applicable legal requirements. Copies of the policy and procedures shall be readily available at the College District's administrative offices and shall be distributed to a student who makes a report.

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¹ Title IX Coordinator email: <mailto:JBorne@alvincollege.edu>

² Title IX/Sexual Misconduct webpage:

<https://www.alvincollege.edu/student-information/Title-IX.html>

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Definitions

Definitions of terms used in this policy shall be as follows.

Student

A "student" shall mean an individual who is currently enrolled in the College District and any prospective or former student who has been accepted for admission or readmission to any component institution while on the premises of any component institution.

Premises

The "premises" of the College District is defined as all real property over which the College District has possession and control.

Scholastic Dishonesty

"Scholastic dishonesty" shall include, but not be limited to, cheating, plagiarism, and collusion.

"Cheating" shall include, but not be limited to:

1. Copying from another student's test or class work;
2. Using test materials not authorized by the person administering the test;
3. Collaborating with or seeking aid from another student during a test without permission from the test administrator;
4. Knowingly using, buying, selling, stealing, or soliciting, in whole or in part, the contents of an unadministered test, paper, or another assignment;
5. The unauthorized transporting or removal, in whole or in part, of the contents of the unadministered test;
6. Substituting for another student, or permitting another student to substitute for one's self, to take a test;
7. Bribing another person to obtain an unadministered test or information about an unadministered test; or
8. Manipulating a test, assignment, or final course grades.

"Plagiarism" shall be defined as the appropriating, buying, receiving as a gift, or obtaining by any means another's work and the unacknowledged submission or incorporation of it in one's own written work.

"Collusion" shall be defined as the unauthorized collaboration with another person in preparing written work for fulfillment of course requirements.

Disorderly Conduct

"Disorderly conduct" shall include any of the following activities occurring on premises owned or controlled by the College District:

1. Behavior of a boisterous and tumultuous character such that there is a clear and present danger of alarming persons where no legitimate reason for alarm exists.

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2. Interference with the peaceful and lawful conduct of persons under circumstances in which there is reason to believe that such conduct will cause or provoke a disturbance.
3. Violent and forceful behavior at any time such that there is a clear and present danger that free movement of other persons will be impaired.
4. Behavior involving personal abuse or assault when such behavior creates a clear and present danger of causing assaults or fights.
5. Violent, abusive, indecent, profane, boisterous, unreasonably loud, or otherwise disorderly conduct under circumstances in which there is reason to believe that such conduct will cause or provoke a disturbance.
6. Willful and malicious behavior that interrupts the speaker of any lawful assembly or impairs the lawful right of others to participate effectively in such assembly or meeting when there is reason to believe that such conduct will cause or provoke a disturbance.
7. Willful and malicious behavior that obstructs or causes the obstruction of any doorway, hall, or any other passageway in a College District building to such an extent that the employees, officers, and other persons, including visitors, having business with the College District are denied entrance into, exit from, or free passage in such building.

Responsibility

Each student shall be charged with notice and knowledge of, and shall be required to comply with, the contents and provisions of the College District's rules and regulations concerning student conduct.

All students shall obey the law, show respect for properly constituted authority, and observe correct standards of conduct. Each student shall be expected to:

1. Demonstrate courtesy, even when others do not;
2. Behave in a responsible manner, always exercising self-discipline;
3. Attend all classes, regularly and on time;
4. Prepare for each class and take appropriate materials and assignments to class;
5. Obey all classroom rules;

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6. Respect the rights and privileges of students, faculty, and other College District staff and volunteers;
7. Respect the property of others, including College District property and facilities; and
8. Cooperate with and assist the College District staff in maintaining safety, order, and discipline.

Prohibited Conduct

Federal, State, and
Local Law

Violations of federal, state, or local law or College District policies, procedures, or rules, including the student handbook shall be prohibited.

Prohibited Weapons
and Devices

Possession, distribution, sale, or use of firearms, location-restricted knives, clubs, knuckles, firearm silencers, or other prohibited weapons or devices in violation of law or College District policies and procedures shall be prohibited. [See CHF]

~~Possession, distribution, sale, or use of firearms, location-restricted knives, clubs, knuckles, or other prohibited weapons, as described in CHF, without prior approval shall be prohibited.~~

Drugs and Alcohol

Behaviors regarding drugs and alcohol and associated paraphernalia shall be prohibited as described in policy FLBE.

Debts

Owing a monetary debt to the College District that is considered delinquent or writing an "insufficient funds" check to the College District shall be prohibited.

Disruptions

"Disorderly conduct," as defined above, or disruptive behavior shall be prohibited.

Behavior Targeting
Others

The following behavior targeting others shall be prohibited:

1. Threatening another person, including a student or employee;
2. Intentionally, knowingly, or negligently causing physical harm to any person;
3. Engaging in conduct that constitutes harassment, sexual assault, dating violence, stalking, or bullying directed toward another person, including a student or employee; [See DIA series, FFD series, and FFE as appropriate]
4. Hazing with or without the consent of a student; [See FLBC]
5. Initiations by organizations that include features that are dangerous, harmful, or degrading to the student, a violation of which also renders the organization subject to appropriate discipline; and

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6. Endangering the health or safety of members of the College District community or visitors to the premises.
- Property
- The following behavior regarding property shall be prohibited:
1. Intentionally, knowingly, or negligently defacing, damaging, misusing, or destroying College District property or property owned by others;
 2. Stealing from the College District or others; and
 3. Theft, sabotage, destruction, distribution, or other use of the intellectual property of the College District or third parties without permission.
- Directives
- Failure to comply with directives given by College District personnel and failure to provide identification when requested to do so by College District personnel shall be prohibited.
- Tobacco and E-cigarettes
- Use of tobacco products or e-cigarettes on College District property without authorization shall be prohibited. [See FLBD]
- Misuse of Technology
- The following behavior regarding misuse of technology shall be prohibited:
1. Violating policies, rules, or agreements signed by the student regarding the use of technology resources;
 2. Attempting to access or circumvent passwords or other security-related information of the College District, students, or employees or uploading or creating computer viruses;
 3. Attempting to alter, destroy, disable, or restrict access to College District technology resources including but not limited to computers and related equipment, College District data, the data of others, or other networks connected to the College District's system without permission;
 4. Using the internet or other electronic communications to threaten College District students, employees, or volunteers;
 5. Sending, posting, or possessing electronic messages that are abusive, obscene, sexually oriented, threatening, harassing, damaging to another's reputation, or illegal;
 6. Using email or websites to engage in or encourage illegal behavior or threaten the safety of the College District, students, employees, or visitors; and
 7. Possessing published or electronic material that is designed to promote or encourage illegal behavior or that could

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threaten the safety of the College District, students, employees, or visitors.

Dishonesty

The following behavior regarding dishonesty shall be prohibited:

1. Scholastic dishonesty, as defined above;
2. Making false accusations or perpetrating hoaxes regarding the safety of the College District, students, employees, or visitors;
3. Intentionally or knowingly providing false information to the College District; and
4. Intentionally or knowingly falsifying records, passes, or other College District-related documents.

Gambling and Other Conduct

Gambling or engaging in any other conduct that College District officials might reasonably believe will substantially disrupt the College District program or incite violence shall be prohibited.

Discipline

A student shall be subject to discipline, including suspension, in accordance with FM and FMA if the student violates this policy:

1. While on College District premises;
2. While attending a College District activity; or
3. While elsewhere if the behavior adversely impacts the educational environment or otherwise interferes with the College District's operations or objectives.

Publication

The student conduct rules contained in this policy and any other conduct rules of the College District developed by the College President shall be published in the student handbook.

Requests for public information shall be made to the College District by one of the following methods:

1. Hand delivery;
2. U.S. mail to 3110 Mustang Rd., Alvin, TX 77511~~3110 Mustang Rd., Alvin, TX 77511~~; or
3. Email at kstager@alvincollege.edu.
- ~~3. Email at kstager@alvincollege.edu.~~

**Suspension of
Public Information
During a
Catastrophe**

In the event a catastrophe, as defined by law, significantly impacts the College District such that the catastrophe directly causes the inability of the College District to comply with the requirements of the Texas Public Information Act (PIA), the Board shall suspend the applicability of the PIA ~~PIA Texas Public Information Act~~ to the College District for the time permitted by law and provide the required notices to the attorney general and the public. The Board shall extend an initial suspension period as necessary in accordance with law. [See GCB(LEGAL)]

**Charging for
Personnel Time**

In addition to other labor charges permitted by, and in accordance with law, the College District shall charge a requestor for additional personnel time spent producing information for the requestor after College District personnel have collectively spent:

1. Thirty-six hours of time during the College District's fiscal year; or
2. Fifteen hours of time during a one-month period.

G. **Consider Approval of Assessment Technologies Institute, LLC - Examination Preparation Services**



Dr. Robert J. Exley, Ph.D
President

Your College  Right Now

MEMORANDUM NO: 2-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD 
DATE: January 3, 2021
SUBJECT: Assessment Technologies Institute, LLC - Examination Preparation Services

In a continuing effort to provide exceptional services to the Nursing Students, the College desires to enter into a contract for comprehensive assessment, testing, review, and nursing licensure examination preparation services. Staff requests that the Board allow a contract to be executed by the President with Assessment Technologies Institute, L.L.C.(ATI) for two full years and the option to mutually renew for a period of three additional years.

This agreement was solicited through the Purchasing Department by means of a Request for Proposal (RFP). RFP # 22-37 was posted to the State of Texas Electronic State Business Daily site, advertised in the local Alvin, TX newspaper and was specifically emailed to several protentional and interested providers.

On November 16, 2021, proposals were received and delivered to the evaluation committee for evaluation. Responses were received from ATI; Elsevier and Kaplan Nursing. The committee evaluated the proposals using the weighted criteria outlined in the RFP. The committee selected Assessment Technologies Institute, L.L.C. (ATI) to proceed with a contract. It should be noted that ATI is the current incumbent and retains significant data which will ensure a smooth transaction.

After some negotiating to ensure that the college is adequately covered, the evaluation team selected the ATI Basic Package, with Real Life Pick 9 scenarios and Health Assess for both the ADN program (85 students per year @ \$ 1275.00 per student) and the VN program that admits approximately 40 students each summer at \$ 1200.00 per student.

College staff requests Board approval and allow the President to execute an agreement with Assessment Technologies Institute, L.L.C. (ATI) for a period of two-years and the option for an additional mutually agreed three-years. The cost for the first two years is \$ 312,750.00 (Note: Billed per semester).

RJE:tg

H. **Consider Approval of Permission for Procurement Solution**



Your College  Right Now

Dr. Robert J. Exley, Ph.D
President

MEMORANDUM NO: 3-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD 
DATE: December 10, 2021
SUBJECT: Permission for Procurement Solution

Over the past several months there have been significant issues raised with regard to completing projects that were not originally provided for in the contract scope with AGCM or have required to be re-addressed due to a change in design. Further, it appears that AGCM and its contractor, O'Donnell Snider, have come to some impasse as to how to move forward with these new projects.

At the recommendation of the Purchasing Manager, with the affirmation of the General Counsel, and as provided for in Texas Code, College staff requests permission of the Board of Regents to utilize the Job Order Contract methodology to solicit competitive quotes for these projects. Staff will create a scope of work for the projects; ask providers to attend a walk-through of all the projects; submit a quotation for each of the projects and then staff will then proceed with evaluation and awarding of such contract. If the dollar limit exceeds the President's authority to obligate funds, staff will bring the item to this Board for approval prior to proceeding.

In conclusion, this item seeks permission of the Board of Regents to utilize the Job Order Contract methodology to solicit competitive quotes for new construction projects.

RJE:tg

I. **Call Order of Election**



Your College  **Right Now**

Dr. Robert J. Exley, Ph.D
President

MEMORANDUM NO: 9-2022

TO: Board of Regents

RJE

FROM: Robert J. Exley, PhD

DATE: January 3, 2022

SUBJECT: Order of General Election

The general election will be held on May 7, 2022. The following documents provide in English and Spanish the Order of the general election. The following positions are open for election: 7 (Hertenberger), 8 (Tacquard) and 9 (Stuksa).

It is recommended that the Board of Regents approve the Order to call the General Elections on May 7, 2022.

RJE:tg

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

An election is hereby ordered to be held on 05 / 07 /2022 for the purpose of voting on:
 (date)

(Por la presente se ordena celebrar una elección el 05 / 07 /2022 con el propósito de votar sobre.)
 (fecha)

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

Position 7
Position 8
Position 9

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

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

Location (<i>sitio</i>)	Hours (<i>horas</i>)

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)

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

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

Location (<i>sitio</i>)	Hours (<i>horas</i>)

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)

Alyssa Bullock

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

3110 Mustang Road
Address (Dirección)

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

2817563594
Telephone Number (Número de teléfono)

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

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

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

02 / 18 / 2022
(date)(fecha)

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

02 / 18 / 2022
(date)(fecha)

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

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

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

11. **President's Report**
12. **President's Goal #2 Report - Implement the QP on Engaged Advising and Refine ACC's Four Pillar Career Pathways Model**

MEMORANDUM NO: 16-2022

TO: Board of Regents

FROM: Robert J. Exley, PhD 

DATE: January 6, 2022

SUBJECT: President's Goal #2 Report – Implement the QEP “Success Through Engaged Advising” and Refine ACC’s Four Pillar Career Pathways Model

Summary

From the first day on the job, I realized the importance of our Quality Assurance Plan as the fundamental strategy for successfully implementing the Texas Guided Pathways model. The QEP’s focus on advising through a guided pathways model is the fundamental strategy that directs our unwavering commitment towards the success of our students. As I learn more about the good work that has gone into the development and implementation of both the QEP and Guided Pathways, it becomes increasingly clear how critical this work is as we move forward.

The College remains actively engaged with three key initiatives: 1) 30X60 Texas, 2) Texas Pathways to Success and Retention, and 3) Houston GPS. As President, I am engaged with each of these initiatives with an emphasis on executive leadership through personal involvement within the college, the region, and statewide.

The reassignment and utilization of college resources for our QEP – Success Through Engaged Advising – is a sound investment which focuses on our core goal of student achievement during their time with us and once they transfer to a 4-year institution or enter the workforce. Presently, our Pathways Success Coaches, Pathways Advisors, and Pathways Faculty Mentors, are doing an excellent job engaging our students in the process of “choosing a path”, “staying on the path”, and “completing their path” throughout their time at the College. Additionally, our faculty members, through the Pathways Faculty Mentoring Program, have developed and implemented a mentoring component designed to further engage students within their specific chosen career pathway.

We are now entering the next key phase of the QEP which involves assessing the effectiveness of our QEP and Pathways work on student success. Data is being gathered on key success measures and performance indicators for each of the expected QEP Outcomes. In addition, the College’s Leadership Team is actively evaluating organizational structures, related program and process efficiencies, and the overall effectiveness of strategies designed to support the goals and outcomes of the QEP.

In short, under the leadership of Dr. Jessica Ranero-Ramirez, who leads the Guided Pathways Core Team, and the QEP Standing Implementation Committee implementation of our QEP and the integration of our Career Pathways Model is well underway. I am grateful for the work done by the previous and current QEP and Guided Pathways leaders, as well as the leadership of so very many of our employees. In very simple terms, ACC is **'All-In'** with supporting and guiding our students along their chosen path to success!

Key College Actions Collectively and Individually

1. Ongoing training for ACC Success Coaches, Pathways Advisors, and Faculty Mentors
2. QEP Implementation Team Meetings
3. Pathways Core Team Meetings
4. Texas Pathways Institute #4 – Onboarding Reimagined – Attended with the ACC Team
5. Houston GPS Governing Council Meetings
6. Houston GPS Equity Leadership Forum – Participant with executive leaders from all participating institutions

Outcomes for Success Through Engaged Advising (ACC Quality Assurance Plan)

- Outcome 1. Students will choose – clarify – a career pathway at entry. (Pathways Success Coach)
- Outcome 2. Students will engage – enter the path – in Pathway Mentorship Experiences and advising. (Staff Pathways Advisor)
- Outcome 3. Students will be timely – stay on the path & ensure learning – in the completion of their pathway. (Pathways Faculty Mentor)
- Outcome 4. The institutional perception of the role of advising will change.

Four Pillars of the Guided Pathways Model

- Clarify the Path (creating clear pathways to employment and further education)
- Enter the Path (help students choose and enter their pathway)
- Stay on the Path (help students stay on their path)
- Ensure Learning (follow through and ensure improved student results)

This report is for information only.

RJE:tg

13. **President's Goal #3 Report - Refine the Employee On-Boarding Process**



Your College **Right Now**

Dr. Robert J. Exley, Ph.D
President

MEMORANDUM NO: 14-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 4, 2021
SUBJECT: President's Goal #3 Report – Refine the Employee Onboarding Process

The Office of Human Resources began meeting weekly in October with an implementation consultant from NEOED, our applicant tracking software provider, to build out the Onboard module. As part of the overall improvements to the full employee life cycle, the Onboard module will enable ACC to welcome new employees with a streamlined, electronic process for completing new hire paperwork.

In addition to new hire paperwork, the Onboard module includes a process for completing I-9s, eVerify, and background checks. ACC's current background check vendor, HireRight, is not compatible with NEOED, so HR is reviewing compatible vendors to ensure background checks can be included in Onboard.

Offboarding and exit interview reporting are also included with the Onboard module and HR intends to utilize these features to provide a more efficient process for employees leaving the College.

HR meets weekly with the consultant and is currently creating the forms, checklists, and portal for Onboard. The completion and roll-out is anticipated to be in March 2022.

Another phase of onboarding includes orienting new employees to ACC's culture. HR will be collaborating with campus constituents to develop an orientation program, as well as providing training and resources to hiring managers to ensure new employees are also onboarded and oriented to their new job and department.

This report is for information only.

RJE:tg

14. **Foundation Report and Audit Results**



Dr. Robert J. Exley, Ph.D
President

Your College > **Right Now**

MEMORANDUM NO: 10-2022

TO: Board of Regents

FROM: Robert J. Exley, PhD 

DATE: January 3, 2022

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

Mr. Chad Dudley, President of the Foundation, will provide a report on the ACC Foundation and highlight recent activities. Mr. Scott Bolton, RBC Wealth Management, will provide an update on the finances of the Foundation.

This report is for information only.

RJE:tg

15. **Consider Approval of the Annual Audit Results and Report**



Your College  Right Now

Dr. Robert J. Exley, Ph.D
President

MEMORANDUM NO: 11-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 6, 2022
SUBJECT: Acceptance of the 2020-21 Audit (Annual Financial Report, AFR) by the Board of Regents

The 2020-21 Annual Financial Report (i.e. yearly financial audit) will be presented by Mr. Ben Cohen, Senior Manager of Belt, Harris Pechacek, LLP.

1. The opinion on Alvin Community College's basic financial statements is an unmodified opinion, (see section one on page 4 and section four on page 83 in AFR) which is the highest opinion an entity can receive.
2. There were no significant findings in Fiscal Year 20-2021. See section III of the Required Auditor Disclosure Letter.

It is recommended that the Board of Regents accept the 2020-21 Audit.

RJE:tg



Management Letter

December 8, 2021

To the Board of Regents of
Alvin Community College:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115) provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of findings are based on the definitions required by SAS 115, as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the College. Accordingly, the College's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the business-type activities of Alvin Community College (the "College") as of and for the year ended August 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the College's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. There is a new pronouncement we wanted to bring to your attention.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our findings and additional comments are as follows:

CURRENT YEAR MATTER

New Pronouncement

2021.001 – IMPLEMENTATION OF GASB STANDARD NO. 87 – LEASES

Background

Governmental Accounting Standards Board (GASB) Statement 87 (GASB 87), *Accounting and Financial Reporting for Leases*, is effective for the year ending August 31, 2022 and, accordingly, the College has less than one year to implement GASB 87. GASB 87 essentially requires that all leases that finance the right to use an underlying asset should be reported on the balance sheet for both the lessor and lessee. Unlike many new accounting standards, GASB 87 may require preplanning and changes in the way the College does business. Implementation of GASB 87 will generally require centralized lease document management; in-depth review of lease documents; recording and tracking of multiple data points per lease, which may necessitate new software based on the volume of leases; and development of new controls, reconciliations, and policies and procedures.

Recommendation

The College needs to begin making initial assessments immediately to determine the lead time and resources needed. The College needs to identify all leases as both the lessor (leasing to someone-landlord-receivable) and lessee (leasing from someone-tenant-payable) in which the term initially exceeded 12 months. Based on the aggregate value of leases and materiality, the College should determine, a cutoff for exclusion of insignificant leases. If the College's number of leases approaches 10, it may be beneficial for the College to procure and implement software to aid in the task. The College should establish the goal of being fully implemented 60 days prior to year end to provide for a sufficient buffer to safeguard against delay in issuing the College's August 31, 2022 financial statements.

This communication is intended solely for the information and use of management, the Board of Regents, and others within the College, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank the Board of Regents and the College's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

ANNUAL FINANCIAL REPORT

of

ALVIN COMMUNITY COLLEGE

**For the Fiscal Years Ended
August 31, 2021 and 2020**

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ALVIN COMMUNITY COLLEGE

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ALVIN COMMUNITY COLLEGE

ORGANIZATIONAL DATA

For the Year Ended August 31, 2021

Board of Regents

<u>Officers</u>	<u>Location</u>	<u>Term Expires</u>
Bel Sanchez, Chairman	Alvin, Texas	2024
Jody Droege, Vice-Chair	Alvin, Texas	2026
Patty Hertenberger, Secretary	Alvin, Texas	2022

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

Principal Administrative Officers

Dr. Robert Exley	President
Dr. Jade Borne	Vice President of Student Services
Ms. Wendy Del Bello	Vice President of Development and Outreach
Ms. Nichole Eslinger	Vice President of Human Resources
Dr. Cynthia Griffith	Vice President of Instruction
Mr. Karl Stager	Vice President of Administrative Services
Dr. Stacy Ebert	Dean of Legal and Health Sciences
Dr. Akilah Martin	Dean of Student Support Services
Mr. John Matula	Dean of Arts and Sciences
Dr. Nadia Nazarenko	Dean of General Education and Academic Support
Mr. Jeffrey Parks	Dean of Professional, Technical, and Human Performance
Dr. Pamelyn Shefman	Dean/Executive Director of Institutional Effectiveness and Research
Dr. Karen White-Goyzueta	Dean of Continuing Education and Workforce Development

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INDEPENDENT AUDITORS' REPORT

To the Board of Regents of
Alvin Community College:

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Alvin Community College (the "College"), as of and for the years ended August 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College as of August 31, 2021 and 2020, and the respective changes in financial position and, where applicable, its cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The organizational data, supplemental schedules (Schedules A through D), and the statistical information are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Schedule of Expenditures of Federal Awards (Schedule E) and Schedule of Expenditures of State Awards (Schedule F) are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Texas Higher Education Coordinating Board's *Annual Financial Reporting Requirements for the Texas Public Community and Junior Colleges* and are also not required parts of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2021 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 8, 2021

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

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ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended August 31, 2021 and 2020

This section of the Annual Financial Report (AFR) of Alvin Community College (the "College") presents Management's Discussion and Analysis (MD&A) of the College's financial activity during the fiscal years ended August 31, 2021 and 2020, with particular focus on current events, legislation, and other various conditions. Please read this MD&A in conjunction with the College's basic financial statements and the notes to the basic financial statements. Responsibility for the completeness and fairness of the information included in this section of the AFR rests with the College.

Financial Highlights for Fiscal Year 2021

The following factors had a significant effect on the College's financial status for fiscal year 2021:

- There was a decrease in headcount of 8.2 percent in fiscal year 2021 compared to the previous year's headcount and a decrease in contact hours of 11.7 percent. This led to a decrease in tuition of \$1,028,677.
- The College Board of Regents passed a combined tax rate of \$0.183433 which was the rollback rate. The Maintenance and Operations tax rate decreased from \$0.171438 to \$0.170579 or 0.50 percent. The Debt Service tax rate decreased from \$0.014424 to \$0.012864 or 12.13 percent. Overall tax collections increased by \$2,105,293 from \$21,093,241 in fiscal year 2019-2020 to \$23,198,534 in fiscal year 2020-2021.
- There was a salary schedule adjustment in fiscal year 2020-2021 of 2 percent. Compared to the prior fiscal year, salary and wage expenses decreased by approximately \$261,479 in fiscal year 2020-2021.
- The 2020-2021 Maintenance and Operations budget was \$36,685,421 which was an increase of \$2,151,853 over the 2019-2020 budget.

Financial Highlights for Fiscal Year 2020

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

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

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2021 and 2020

Overview of Financial Statements

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

Under GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*, the Alvin Community College Foundation (the "Foundation") is considered a component unit of the College for fiscal years 2021 and 2020 and, as such, is discretely presented in the College's basic financial statements. Complete financial statements of the Foundation can be obtained from their offices.

Statements of Net Position

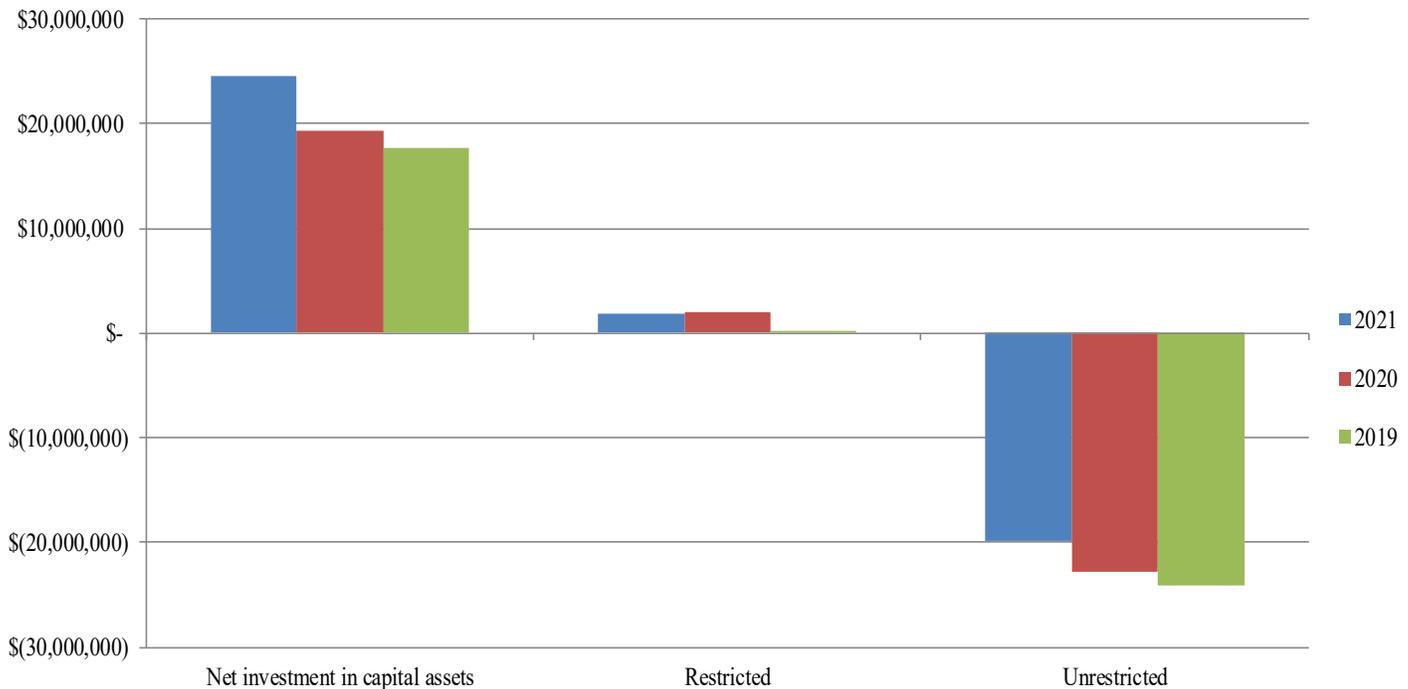
The Statements of Net Position present the assets, liabilities, deferred outflows/inflows of resources, and net position of the College as of August 31, 2021 and 2020. It is a point-in-time financial statement. The purpose of the Statements of Net Position is to provide the readers with a snapshot of the financial condition of the College on August 31, 2021 and 2020. It presents end-of-year data for current and noncurrent assets, deferred outflows, current and noncurrent liabilities, deferred inflows, and net position. From the information shown, readers are able to determine the assets that are available to continue operations, how much the College owes, net position, and its availability to carry out the College's mission.

CONDENSED STATEMENTS OF NET POSITION
As of August 31, 2021-2019

	2021	2020	Increase (Decrease) 2021-2020	2019	Increase (Decrease) 2020-2019
Current assets	\$ 17,214,614	\$ 26,473,091	\$ (9,258,477)	\$ 30,237,612	\$ (3,764,521)
Noncurrent assets:					
Investments	13,250,000	13,650,000	(400,000)	12,450,000	1,200,000
Capital assets, net of accumulated depreciation	45,576,905	30,953,322	14,623,583	26,464,717	4,488,605
Total Assets	<u>76,041,519</u>	<u>71,076,413</u>	<u>4,965,106</u>	<u>69,152,329</u>	<u>1,924,084</u>
Deferred Outflows of Resources	<u>13,406,937</u>	<u>10,291,044</u>	<u>3,115,893</u>	<u>7,667,549</u>	<u>2,623,495</u>
Current liabilities	8,514,533	7,916,579	597,954	7,822,446	94,133
Noncurrent liabilities	65,620,465	66,163,656	(543,191)	65,188,341	975,315
Total Liabilities	<u>74,134,998</u>	<u>74,080,235</u>	<u>54,763</u>	<u>73,010,787</u>	<u>1,069,448</u>
Deferred Inflows of Resources	<u>8,780,440</u>	<u>8,620,989</u>	<u>159,451</u>	<u>10,166,776</u>	<u>(1,545,787)</u>
Net position:					
Net investment in capital assets	24,526,020	19,387,122	5,138,898	17,657,132	1,729,990
Restricted					
Expendable student aid	1,805,309	2,068,934	(263,625)	109,879	1,959,055
Unrestricted	(19,798,311)	(22,789,823)	2,991,512	(24,124,696)	1,334,873
Total Net Position	<u>\$ 6,533,018</u>	<u>\$ (1,333,767)</u>	<u>\$ 7,866,785</u>	<u>\$ (6,357,685)</u>	<u>\$ 5,023,918</u>

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2021 and 2020

Net Position
Fiscal Years 2021-2019



Fiscal Year 2021 Compared to 2020

Current assets decreased \$9,258,477 primarily due to a decrease in restricted cash and cash equivalents as a result of the use of proceeds from the Series 2018 Tax Notes (the “Tax Notes”) for capital projects. This was partially offset by an increase in accounts receivable related to grant amounts awarded to the College compared to the prior year. Noncurrent assets increased \$14,223,583 due primarily to an increase in construction in progress.

Current liabilities increased \$597,954 primarily due to an increase in accounts payable as a result of an increase in retainage payables for construction. Noncurrent liabilities decreased \$543,191 due mainly to a decrease in outstanding bonds payable.

Fiscal Year 2020 Compared to 2019

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

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

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2021 and 2020

Statements of Revenues, Expenses, and Changes in Net Position

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

CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Years Ended August 31, 2021-2019

	<u>2021</u>	<u>2020</u>	<u>Increase (Decrease) 2021-2020</u>	<u>2019</u>	<u>Increase (Decrease) 2020-2019</u>
Operating Revenues:					
Tuition and fees, net of discounts	\$ 8,147,486	\$ 9,176,163	\$ (1,028,677)	\$ 8,857,943	\$ 318,220
Auxiliary enterprises, net of discounts	1,496,980	1,438,144	58,836	1,581,929	(143,785)
Nongovernmental grants and contracts	29,156	256,900	(227,744)	18,064	238,836
State grants and contracts	688,804	769,188	(80,384)	617,808	151,380
Federal grants and contracts	1,377,325	1,617,662	(240,337)	1,722,095	(104,433)
Total Operating Revenues	<u>11,739,751</u>	<u>13,258,057</u>	<u>(1,518,306)</u>	<u>12,797,839</u>	<u>460,218</u>
Less Operating Expenses	<u>51,990,383</u>	<u>48,200,635</u>	<u>3,789,748</u>	<u>43,404,802</u>	<u>4,795,833</u>
Operating (Loss)	<u>(40,250,632)</u>	<u>(34,942,578)</u>	<u>(5,308,054)</u>	<u>(30,606,963)</u>	<u>(4,335,615)</u>
Nonoperating Revenues (Expenses):					
State appropriations	12,397,886	12,290,722	107,164	11,637,388	653,334
Property tax revenue	23,198,534	21,093,241	2,105,293	18,905,680	2,187,561
Federal revenue, nonoperating	13,139,443	6,758,351	6,381,092	5,248,502	1,509,849
Investment income	89,447	549,582	(460,135)	918,389	(368,807)
Interest and fiscal agent fees	(1,146,286)	(1,207,617)	61,331	(1,274,737)	67,120
Gain (loss) on sale of capital assets	-	-	-	(10,095)	10,095
Other nonoperating revenues	438,393	482,217	(43,824)	668,710	(186,493)
Total Nonoperating Revenues, Net	<u>48,117,417</u>	<u>39,966,496</u>	<u>8,150,921</u>	<u>36,093,837</u>	<u>3,872,659</u>
Change in Net Position	<u>7,866,785</u>	<u>5,023,918</u>	<u>2,842,867</u>	<u>5,486,874</u>	<u>(462,956)</u>
Beginning net position	<u>(1,333,767)</u>	<u>(6,357,685)</u>	<u>5,023,918</u>	<u>(11,844,559)</u>	<u>5,486,874</u>
Ending Net Position	<u>\$ 6,533,018</u>	<u>\$ (1,333,767)</u>	<u>\$ 7,866,785</u>	<u>\$ (6,357,685)</u>	<u>\$ 5,023,918</u>

Fiscal Year 2021 Compared to 2020

Total revenues (operating and nonoperating) for the fiscal year 2021 were \$61,003,454. Operating revenues decreased by \$1,518,306 largely due to a decrease in tuition and fees primarily related to decreases in in-district and out-of-district tuition payments. Nonoperating revenues increased \$8,089,590 primarily due to an increase in property tax revenues and federal revenue. Property tax revenue increased as the result of an increase in the assessed values of properties and increases in returns on the College's investments. Federal revenue increased due to an increase in federal grant awards received related to the COVID-19 pandemic.

Total expenses (operating and nonoperating) increased \$3,728,417, or 7.5 percent, compared to the prior year. This increase was primarily related to grant expenses related to the COVID-19 pandemic.

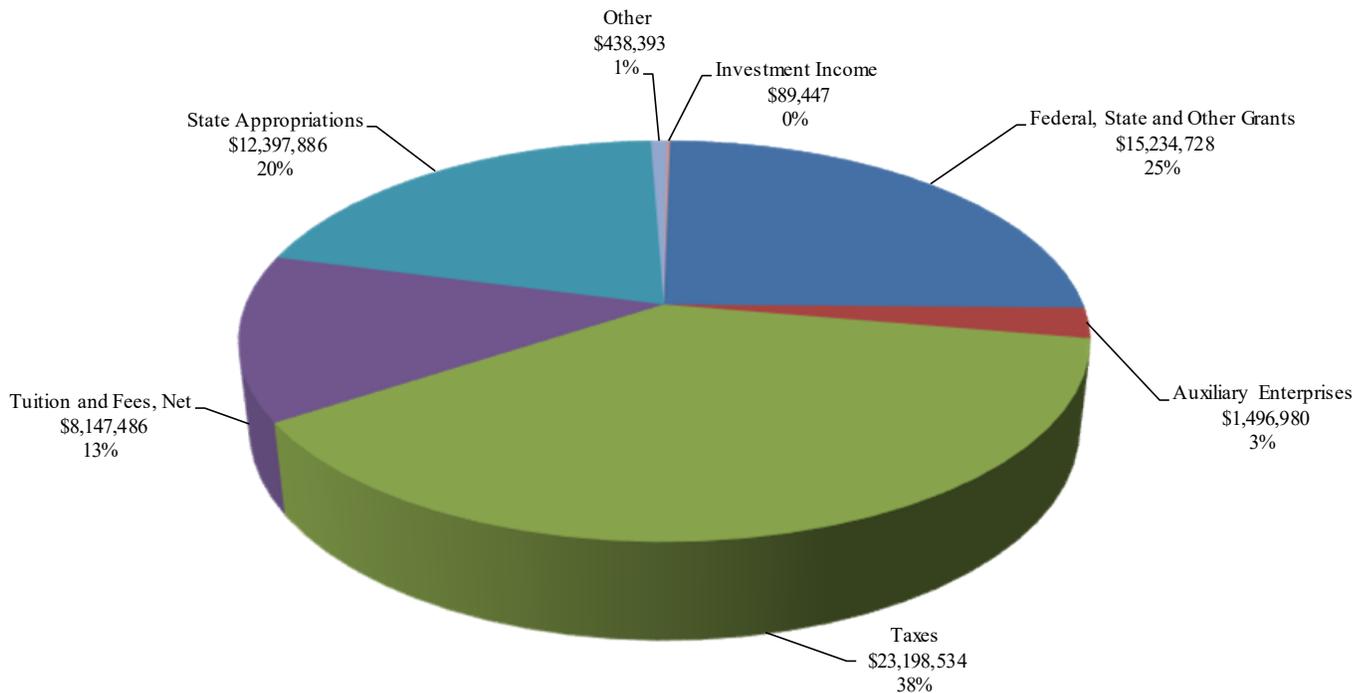
ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2021 and 2020

Fiscal Year 2020 Compared to 2019

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

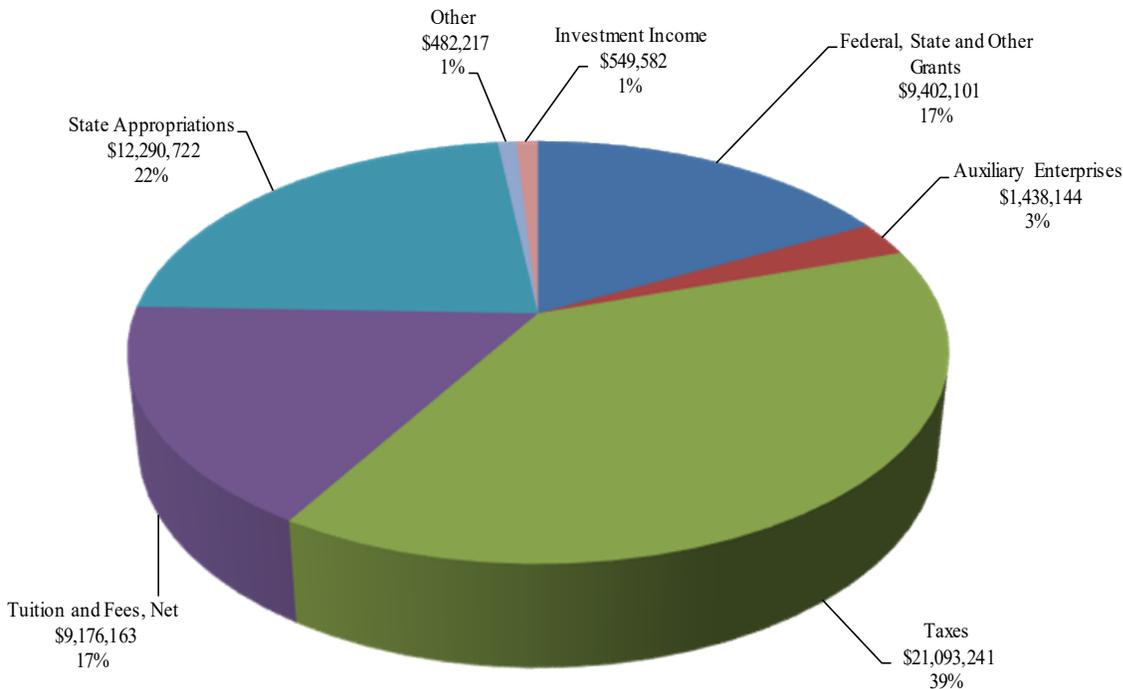
Total expenses (operating and nonoperating) increased \$4,718,618, or 9.6 percent, compared to the prior year. This increase was primarily related to grant expenses related to the COVID-19 pandemic.

**Revenues by Source and Percentage
 For the Year Ended August 31, 2021**



ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2021 and 2020

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



OPERATING EXPENSES
Years Ended August 31, 2021-2019

	<u>2021</u>	<u>2020</u>	<u>Increase (Decrease) 2021-2020</u>	<u>2019</u>	<u>Increase (Decrease) 2020-2019</u>
Operating Expenses:					
Instruction	\$ 17,443,296	\$ 18,021,555	\$ (578,259)	\$ 16,850,990	\$ 1,170,565
Institutional support	6,787,722	5,940,291	847,431	5,516,568	423,723
Academic support	7,070,549	6,852,610	217,939	6,286,310	566,300
Operation and maintenance of plant	3,931,836	3,775,153	156,683	3,500,201	274,952
Auxiliary enterprises	1,680,420	1,861,358	(180,938)	1,996,449	(135,091)
Student services	4,233,402	4,124,900	108,502	3,839,196	285,704
Scholarships and fellowships	9,384,976	6,204,189	3,180,787	3,969,815	2,234,374
Depreciation	1,328,011	1,290,724	37,287	1,274,510	16,214
Public service	130,171	129,855	316	170,763	(40,908)
Total	<u>\$ 51,990,383</u>	<u>\$ 48,200,635</u>	<u>\$ 3,789,748</u>	<u>\$ 43,404,802</u>	<u>\$ 4,795,833</u>

Operating expenses are primarily presented by functional categories, which represent the types of programs and services provided. Nonoperating expenses consist of interest and fiscal agent fees from capital-related debt service of \$1,146,286 and \$1,207,617 for the years ended August 31, 2021 and 2020, respectively.

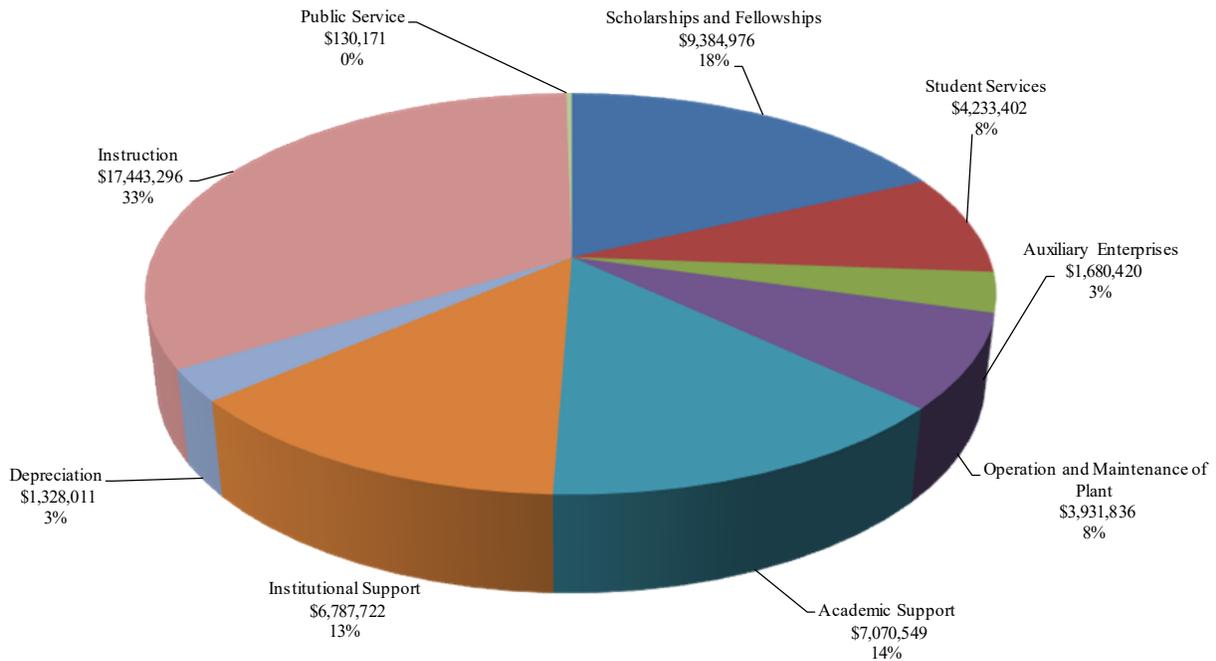
ALVIN COMMUNITY COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

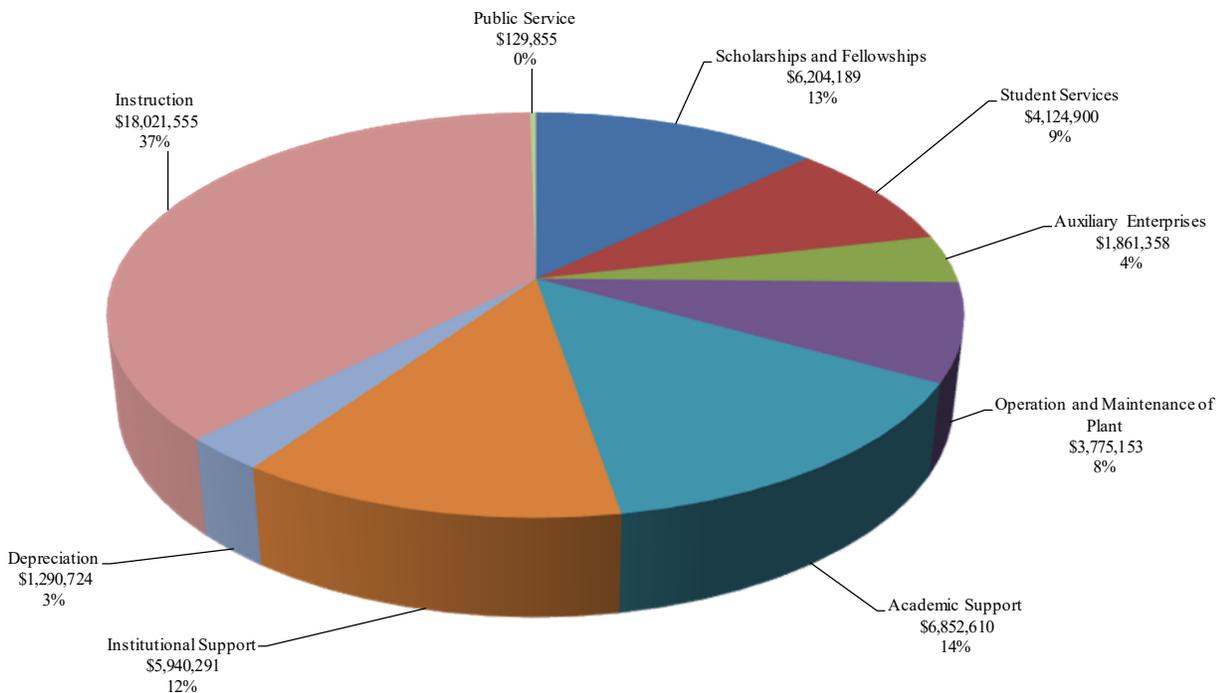
For the Years Ended August 31, 2021 and 2020

The following are graphic illustrations of operating expenses by functional category and percentage of total operating expenses for the years ended August 31, 2021 and 2020.

**Operating Expenses by Function and Percentage
For the Year Ended August 31, 2021**

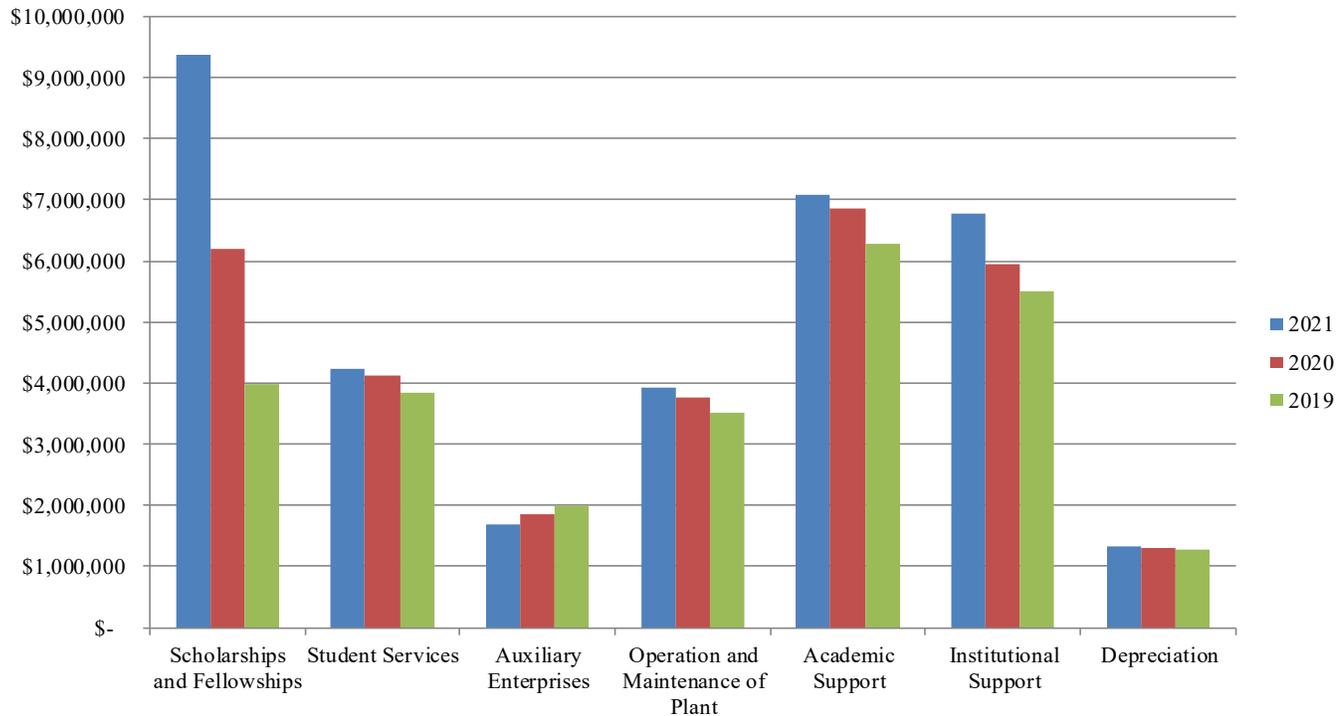


**Operating Expenses by Function and Percentage
For the Year Ended August 31, 2020**



ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2021 and 2020

Comparison of Operating Expenses
Fiscal Years 2021-2019



Capital Assets

CAPITAL ASSETS ACTIVITY
Years Ended August 31, 2021-2019

	2021	2020	Increase (Decrease) 2021-2020	2019	Increase (Decrease) 2020-2019
Capital assets not depreciated:					
Land	\$ 494,128	\$ 494,128	\$ -	\$ 494,128	\$ -
Construction in process	20,479,202	5,043,762	15,435,440	17,263	5,026,499
Total	<u>20,973,330</u>	<u>5,537,890</u>	<u>15,435,440</u>	<u>511,391</u>	<u>5,026,499</u>
Other capital assets:					
Buildings and improvements	35,812,051	35,794,384	17,667	35,794,384	-
Facilities and improvements	4,846,884	4,749,412	97,472	4,674,820	74,592
Telecommunications equipment	2,115,660	2,021,828	93,832	1,947,483	74,345
Furniture and equipment	7,392,620	7,087,078	305,542	6,489,410	597,668
Library books	353,164	351,523	1,641	345,298	6,225
Total	<u>50,520,379</u>	<u>50,004,225</u>	<u>516,154</u>	<u>49,251,395</u>	<u>752,830</u>
Less accumulated depreciation	<u>(25,916,804)</u>	<u>(24,588,793)</u>	<u>(1,328,011)</u>	<u>(23,298,069)</u>	<u>(1,290,724)</u>
Net Capital Assets	<u>\$ 45,576,905</u>	<u>\$ 30,953,322</u>	<u>\$ 14,623,583</u>	<u>\$ 26,464,717</u>	<u>\$ 4,488,605</u>

ALVIN COMMUNITY COLLEGE
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Years Ended August 31, 2021 and 2020

Fiscal Year 2021 Compared to 2020

As of August 31, 2021, the College had \$71,493,709 invested in capital assets, \$25,916,804 in accumulated depreciation, and \$45,576,905 in net capital assets. Significant additions during the fiscal year included a new automotive lift system, as well as band hall storage improvements.

Fiscal Year 2020 Compared to 2019

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

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

Long-Term Debt

The principal balance of the bonds was \$26,515,000 and \$28,625,000 as of August 31, 2021 and 2020, respectively.

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

Contacting the College's Financial Management

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

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BASIC FINANCIAL STATEMENTS

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ALVIN COMMUNITY COLLEGE

Exhibit 1

STATEMENTS OF NET POSITION

August 31, 2021 and 2020

<u>Assets</u>	2021	2020
Current Assets:		
Cash and cash equivalents	\$ 591,336	\$ 1,608,810
Restricted cash and cash equivalents	8,162,618	19,987,530
Accounts receivable, net	7,334,609	3,405,823
Inventories	217,360	240,303
Prepays	908,691	1,230,625
Total Current Assets	17,214,614	26,473,091
Noncurrent Assets:		
Investments	13,250,000	13,650,000
Capital assets, net:		
Nondepreciable	20,973,330	5,537,890
Depreciable	24,603,575	25,415,432
Total Noncurrent Assets	58,826,905	44,603,322
Total Assets	76,041,519	71,076,413
<u>Deferred Outflows of Resources</u>		
Deferred outflows - pensions	3,651,781	4,339,605
Deferred outflows - OPEB	9,755,156	5,951,439
Total Deferred Outflows of Resources	13,406,937	10,291,044
<u>Liabilities</u>		
Current Liabilities:		
Accounts payable and accrued liabilities	2,050,852	1,345,456
Funds held for others	47,654	46,535
Unearned revenues	3,903,568	4,113,549
Compensated absences	302,459	301,039
Bonds payable, net of premiums - current portion	2,210,000	2,110,000
Total Current Liabilities	8,514,533	7,916,579
Noncurrent Liabilities:		
Compensated absences	163,455	227,667
Net pension liability	9,854,249	9,596,705
Net OPEB liability	28,599,258	26,895,554
Bonds payable, net of premiums	27,003,503	29,443,730
Total Noncurrent Liabilities	65,620,465	66,163,656
Total Liabilities	74,134,998	74,080,235
<u>Deferred Inflows of Resources</u>		
Deferred inflows - pensions	1,499,947	1,911,006
Deferred inflows - OPEB	7,280,493	6,709,983
Total Deferred Inflows of Resources	8,780,440	8,620,989
<u>Net Position</u>		
Net investment in capital assets	24,526,020	19,387,122
Restricted for expendable student aid	1,805,309	2,068,934
Unrestricted	(19,798,311)	(22,789,823)
Total Net Position (Schedule D)	\$ 6,533,018	\$ (1,333,767)

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

Exhibit 1A

STATEMENTS OF FINANCIAL POSITION

August 31, 2021 and 2020

<u>Assets:</u>	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 174,981	\$ 197,476
Investments	4,375,272	3,521,793
Inventory	5,251	5,251
Prepays	3,900	2,200
Total Assets	<u>4,559,404</u>	<u>3,726,720</u>
<u>Liabilities:</u>		
Accounts payable	4,006	21,162
Total Liabilities	<u>4,006</u>	<u>21,162</u>
<u>Net Assets:</u>		
Without donor restrictions	179,644	165,462
With donor restrictions		
Purpose restrictions	3,064,280	2,228,622
Perpetual in nature	1,311,474	1,311,474
Total Net Assets	<u>\$ 4,555,398</u>	<u>\$ 3,705,558</u>

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE

Exhibit 2

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended August 31, 2021 and 2020

	2021	2020
<u>Operating Revenues:</u>		
Tuition and fees, net of discounts of \$3,410,273 for 2021 and \$2,938,660 for 2020	\$ 8,147,486	\$ 9,176,163
Federal grants and contracts	1,377,325	1,617,662
State grants and contracts	688,804	769,188
Nongovernmental grants and contracts	29,156	256,900
Auxiliary enterprises, net of discounts of \$142,500 for 2021 and \$246,332 for 2020	1,496,980	1,438,144
Total Operating Revenues (Schedule A)	11,739,751	13,258,057
<u>Operating Expenses:</u>		
Instruction	17,443,296	18,021,555
Public service	130,171	129,855
Academic support	7,070,549	6,852,610
Student services	4,233,402	4,124,900
Institutional support	6,787,722	5,940,291
Operation and maintenance of plant	3,931,836	3,775,153
Scholarships and fellowships	9,384,976	6,204,189
Auxiliary enterprises	1,680,420	1,861,358
Depreciation	1,328,011	1,290,724
Total Operating Expenses (Schedule B)	51,990,383	48,200,635
Operating (Loss)	(40,250,632)	(34,942,578)
<u>Nonoperating Revenues (Expenses):</u>		
State appropriations	12,397,886	12,290,722
Property tax revenue	21,566,730	19,453,051
Debt service ad valorem taxes	1,631,804	1,640,190
Federal revenue, nonoperating	13,139,443	6,758,351
Investment income	89,447	549,582
Interest on capital-related debt	(1,146,286)	(1,207,617)
Other nonoperating revenues	438,393	482,217
Total Nonoperating Revenues, Net (Schedule C)	48,117,417	39,966,496
Change in Net Position	7,866,785	5,023,918
Beginning net position	(1,333,767)	(6,357,685)
Ending Net Position	\$ 6,533,018	\$ (1,333,767)

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Exhibit 2A

For the Years Ended August 31, 2021 and 2020

	Without Donor Restrictions	With Donor Restrictions	Total	
			2021	2020
Revenues				
Support and revenues:				
Local Support:				
Contributions and grants	\$ -	\$ 129,009	\$ 129,009	\$ 176,937
Gala income, net	62,299	-	62,299	82,811
Interest and dividend income	-	70,197	70,197	73,065
Dolphin athletics, net	-	2,600	2,600	1,950
ACC Feed the Hungry, net	-	-	-	599
Investment gains	-	783,138	783,138	253,309
Unrestricted income	8,927	-	8,927	4,023
Other income	6,455	-	6,455	1,030
Total Local Support	77,681	984,944	1,062,625	593,724
Net assets released from restrictions:				
Restrictions satisfied by payments	149,286	(149,286)	-	-
Total Support and Revenues	226,967	835,658	1,062,625	593,724
Expenses				
Program services:				
Scholarships	117,116	-	117,116	76,751
Awards	31,258	-	31,258	41,824
Total Program Services	148,374	-	148,374	118,575
Support services:				
Fundraising:				
Gala expenses	848	-	848	35,073
Dolphin Athletics expenses	912	-	912	-
ACC Feed the Hungry expenses	-	-	-	2,500
Total Fundraising	1,760	-	1,760	37,573
Management and general:				
Professional services	36,427	-	36,427	22,970
Operating expenses and supplies	23,054	-	23,054	8,890
Other	3,170	-	3,170	37,552
Total Management and General	62,651	-	62,651	69,412
Total Expenses	212,785	-	212,785	225,560
Change in Net Assets	14,182	835,658	849,840	368,164
Beginning net assets	165,462	3,540,096	3,705,558	3,337,394
Ending Net Assets	\$ 179,644	\$ 4,375,754	\$ 4,555,398	\$ 3,705,558

See accompanying notes to basic financial statements.

ALVIN COMMUNITY COLLEGE

Exhibit 3

STATEMENTS OF CASH FLOWS

For the Years Ended August 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Receipts from students and other customers	\$ 10,252,008	\$ 10,692,130
Receipts of grants and contracts	(2,441,043)	1,638,067
Payments to or on behalf of employees	(32,356,934)	(32,406,199)
Payments to suppliers for goods or services	(9,137,037)	(9,608,096)
Payments of scholarships	(9,384,976)	(6,204,189)
Net Cash (Used) by Operating Activities	<u>(43,067,982)</u>	<u>(35,888,287)</u>
Cash Flows from Noncapital Financing Activities:		
Receipts of State appropriations	12,397,886	12,290,722
Receipts of maintenance and operations ad valorem taxes	21,566,730	19,453,051
Receipts from nonoperating Federal revenue	13,139,443	6,758,351
Other	438,393	482,217
Net Cash Provided by Noncapital Financing Activities	<u>47,542,452</u>	<u>38,984,341</u>
Cash Flows from Capital and Related Financing Activities:		
Receipts from debt service ad valorem taxes	1,631,804	1,640,190
Purchases of capital assets	(15,951,594)	(5,779,329)
Payments on principal debt	(2,110,000)	(1,990,000)
Interest payments on principal debt	(1,376,513)	(1,498,876)
Net Cash (Used) by Capital and Related Financing Activities	<u>(17,806,303)</u>	<u>(7,628,015)</u>
Cash Flows from Investing Activities:		
Purchases of investments	(23,635,000)	(26,600,000)
Receipts from sale of investments	24,035,000	25,400,000
Receipts from investment income	89,447	549,582
Net Cash (Used) by Investing Activities	<u>489,447</u>	<u>(650,418)</u>
(Decrease) in Cash and Cash Equivalents	(12,842,386)	(5,182,379)
Beginning cash and cash equivalents	21,596,340	26,778,719
Ending Cash and Cash Equivalents	<u>\$ 8,753,954</u>	<u>\$ 21,596,340</u>
Ending Cash and Cash Equivalents:		
Cash and cash equivalents	\$ 591,336	\$ 1,608,810
Restricted cash and cash equivalents	8,162,618	19,987,530
Total Cash and Cash Equivalents	<u>\$ 8,753,954</u>	<u>\$ 21,596,340</u>

ALVIN COMMUNITY COLLEGE

STATEMENTS OF CASH FLOWS, *Continued*

For the Years Ended August 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Reconciliation of Operating Income (Loss)		
to Net Cash Provided (Used) by Operating Activities:		
Operating (loss)	\$ (40,250,632)	\$ (34,942,578)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Depreciation expense	1,328,011	1,290,724
Changes in assets and liabilities:		
Receivables, net	(3,928,786)	(927,860)
Inventories	22,943	53,813
Prepays	321,934	(543,811)
Deferred outflows	(3,115,893)	(2,623,495)
Deferred inflows	159,451	(1,545,787)
Accounts payable and accrued liabilities	705,396	319,553
Funds held for others	1,119	9,371
Deferred revenues	(209,981)	(317,970)
Net pension liability	257,544	44,501
Net OPEB liability	1,703,704	3,181,265
Compensated absences	(62,792)	113,987
Net Cash (Used) by Operating Activities	<u><u>\$ (43,067,982)</u></u>	<u><u>\$ (35,888,287)</u></u>

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

Exhibit 3A

STATEMENTS OF CASH FLOWS

For the Years Ended August 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 849,840	\$ 368,164
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Investment (gains)	(783,138)	(253,309)
Interest (earnings)	(70,197)	(73,065)
(Increase) decrease in current assets:		
Accounts receivable	-	450
Prepays	(1,700)	(2,200)
Increase (decreas) in current liabilities		
Accounts payable	(17,156)	(24,574)
Net Cash Provided (Used) by Operating Activities	<u>(22,351)</u>	<u>15,466</u>
Cash Flows from Investing Activities:		
Purchase of investments	(167,378)	(85,050)
Proceeds from sale of investments	167,234	92,979
Net Cash Provided (Used) by Investing Activities	<u>(144)</u>	<u>7,929</u>
Increase (Decrease) in Cash and Cash Equivalents	(22,495)	23,395
Beginning cash and cash equivalents	197,476	174,081
Ending Cash and Cash Equivalents	<u>\$ 174,981</u>	<u>\$ 197,476</u>

See accompanying notes to basic financial statements.

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ALVIN COMMUNITY COLLEGE

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2021 and 2020

NOTE 1—Reporting Entity

Alvin Community College (the “College”) was established in 1948, in accordance with the laws of the State of Texas, (the “State”) to serve the educational needs of the City of Alvin and the surrounding communities. The College is considered to be a special purpose, primary government according to the definition in Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*. While the College receives funding from local, State, and Federal sources, and must comply with the spending, reporting, and record keeping requirements of these entities, it is not a component unit of any other governmental entity.

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statement No. 14 and No. 34*, modifies certain requirements for inclusion of component units in the financial reporting entity. For organizations that previously were required to be included as component units by meeting the fiscal dependency criterion, a financial benefit or burden relationship also would need to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. GASB Statement No. 61 has been applied as required in the preparation of these basic financial statements and, accordingly, the Alvin Community College Foundation (the “Foundation”) is considered a component unit of the College as of August 31, 2021 and 2020. The Foundation is reported in separate financial statements because of the difference in its reporting model, as further discussed below.

The Foundation is a separate nonprofit organization, with the sole purpose of supporting the educational and other activities of the College. The Foundation reports its financial results under the standards of the Financial Accounting Standards Board. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation’s financial information in the College’s financial reporting entity for these differences. The College furnished certain services, such as office space, supplies, and staff assistance, to the Foundation during the years ended August 31, 2021 and 2020. The costs of these services were not significant to the College.

NOTE 2—Summary of Significant Accounting Policies

Reporting Guidelines

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

Basis of Accounting

The basic financial statements of the College have been prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Net Position

Net position is classified as follows:

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

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

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

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

Operating and Nonoperating Revenue and Expense Policy

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

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

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

Budgetary Data

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Cash and Cash Equivalents

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

Deferred Outflows/Inflows of Resources

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

Deferred outflows/inflows of resources are amortized as follows:

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

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

Investments

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

Inventories

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Capital Assets

Capital assets are recorded at cost at the date of acquisition. Donated capital assets are recorded at acquisition value at the date of donation. The College capitalizes all furniture and equipment with a unit cost equal to or greater than \$5,000 and an estimated useful life in excess of one year. Renovations of \$100,000 or greater to buildings and facilities and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are charged to operating expense in the year in which the expense is incurred.

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

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

Collections

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

Unearned Revenues

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

Tuition Discounting

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

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

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Bond Premiums and Issuance Costs

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

Pensions

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

Other Postemployment Benefits

The fiduciary net position of the Texas Employees Group Benefits Program (GBP) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about assets, liabilities, and additions to/deductions from the GBP fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

Estimates

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

Income Taxes

The College is exempt from income taxes under Internal Revenue Code Section 115, *Income of States, Municipalities, etc.*, although unrelated business income may be subject to income taxes under Internal Revenue Code Section 511 (a) (2) (8), *Imposition of Tax on Unrelated Business Income of Charitable, etc., Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2021 and 2020 and, therefore, has not recorded a liability for income taxes.

Reclassifications

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

Net Position Flow Assumption

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

NOTE 3—Authorized Investments

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

NOTE 4—Deposits and Investments

Deposits

Custodial credit risk – Custodial credit risk for deposits with financial institutions is the risk that, in the event of a bank failure, the College’s deposits may not be returned to it. The College’s investment policy requires pledging of collateral for all bank balances in excess of Federal Deposit Insurance Corporation (FDIC) limits at a minimum of 102 percent of market value. As of August 31, 2021 and 2020, the College’s cash and cash equivalents balances were either insured or collateralized, and thus not exposed to custodial credit risk.

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

	2021	2020
Cash and cash equivalents:		
Bank deposits - demand deposits	\$ 584,292	\$ 1,592,361
Petty cash	7,044	16,449
Total Cash and Cash Equivalents	\$ 591,336	\$ 1,608,810

Investments

As of August 31, 2021, the College had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 13,250,000	0.35
TexSTAR	8,162,618	0.14
Total Fair Value	\$ 21,412,618	
Portfolio weighted average maturity		0.27

As of August 31, 2021 and 2020, the College held certificates of deposit of \$13,250,000 and \$13,650,000 respectively. For the current fiscal year, the full amount of \$13,250,000 was classified as noncurrent investments.

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

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

Concentration risk – The College limits its exposure to concentration risk, the risk of loss attributable to the magnitude of investment in a single issuer, through portfolio diversification. The College’s investment policy has the following maximum limits, by authorized instrument, for the College’s total portfolio: U.S. Treasury securities – 100 percent, certificates of deposit – 100 percent, money market mutual funds – 75 percent, mutual funds – 50 percent, agencies and instrumentalities – 75 percent, repurchase agreements (with the exception of flexible repurchase agreements) – 50 percent, authorized investment pools – 100 percent, commercial paper – 25 percent, and flexible repurchase agreements - 100 percent.

TexSTAR

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

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

NOTE 5–Disaggregation of Accounts Receivable

Accounts receivable were as follows at August 31:

	<u>2021</u>	<u>2020</u>
Student receivable	\$ 1,061,778	\$ 1,735,867
Taxes receivable	501,469	502,356
Interest receivable	11,991	27,613
Federal receivable	5,802,925	1,123,589
State receivable	66,549	209,483
Sponsor receivable	331,689	143,285
ACC Foundation	4,006	21,162
Total accounts receivable	<u>7,780,407</u>	<u>3,763,355</u>
Less allowance for doubtful accounts	<u>(445,798)</u>	<u>(357,532)</u>
Total Accounts Receivable, Net	<u><u>\$ 7,334,609</u></u>	<u><u>\$ 3,405,823</u></u>

NOTE 6–Disaggregation of Accounts Payable and Accrued Liabilities

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

	<u>2021</u>	<u>2020</u>
Accrued payroll	\$ 6,367	\$ 8,395
Vendors payable	2,044,485	1,308,695
Sales tax payable	-	28,366
Total Accounts Payable and Accrued Liabilities	<u><u>\$ 2,050,852</u></u>	<u><u>\$ 1,345,456</u></u>

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

NOTE 7—Capital Assets

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

	Balance September 1, 2020	Additions	Deletions/ Adjustments	Balance August 31, 2021
Nondepreciable:				
Land	\$ 494,128	\$ -	\$ -	\$ 494,128
Construction in process	5,043,762	15,435,440	-	20,479,202
Subtotal	<u>5,537,890</u>	<u>15,435,440</u>	<u>-</u>	<u>20,973,330</u>
Other capital assets:				
Buildings and improvements	35,794,384	17,667	-	35,812,051
Facilities and improvements	4,749,412	97,472	-	4,846,884
Furniture and equipment	7,087,078	305,542	-	7,392,620
Telecommunications equipment	2,021,828	93,832	-	2,115,660
Library books	351,523	1,641	-	353,164
Subtotal	<u>50,004,225</u>	<u>516,154</u>	<u>-</u>	<u>50,520,379</u>
Less accumulated depreciation:				
Buildings and improvements	15,028,242	618,590	-	15,646,832
Facilities and improvements	2,639,706	135,993	-	2,775,699
Furniture and equipment	4,793,536	471,313	-	5,264,849
Telecommunications equipment	1,844,406	92,222	-	1,936,628
Library books	282,903	9,893	-	292,796
Total accumulated depreciation	<u>24,588,793</u>	<u>1,328,011</u>	<u>-</u>	<u>25,916,804</u>
Net Capital Assets	<u>\$ 30,953,322</u>	<u>\$ 14,623,583</u>	<u>\$ -</u>	<u>\$ 45,576,905</u>

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

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

NOTE 8—Long-Term Liabilities

Long-term liabilities activity for the year ended August 31, 2021 was as follows:

	<u>Balance September 1, 2020</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance August 31, 2021</u>	<u>Current Portion</u>
Bonds and Notes:					
General obligation refunding					
bonds - 2012	\$ 7,460,000	\$ -	\$ (1,365,000)	\$ 6,095,000	\$ 1,430,000
Tax notes - 2018	21,165,000	-	(745,000)	20,420,000	780,000.00
Deferred amounts:					
For premiums	2,928,730	-	(230,227)	2,698,503	-
	<u>31,553,730</u>	<u>-</u>	<u>(2,340,227)</u>	<u>29,213,503</u>	<u>2,210,000</u>
Other liabilities:					
Net pension liability	9,596,705	257,544	-	9,854,249	-
Net OPEB liability	26,895,554	1,703,704	-	28,599,258	-
Compensated absences	528,706	280,430	(343,222)	465,914	302,459
Total Long-Term Liabilities	<u>\$ 68,574,695</u>	<u>\$ 2,241,678</u>	<u>\$ (2,683,449)</u>	<u>\$ 68,132,924</u>	<u>\$ 2,512,459</u>

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

	<u>Balance September 1, 2019</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance August 31, 2020</u>	<u>Current Portion</u>
Bonds:					
General obligation refunding					
bonds - 2012	\$ 8,690,000	\$ -	\$ (1,230,000)	\$ 7,460,000	\$ 1,365,000
General obligation refunding					
bonds - 2013	55,000	-	(55,000)	-	-
Tax notes - 2018	21,870,000	-	(705,000)	21,165,000	745,000
Deferred amounts:					
For premiums	3,219,989	-	(291,259)	2,928,730	-
	<u>33,834,989</u>	<u>-</u>	<u>(2,196,259)</u>	<u>31,553,730</u>	<u>2,110,000</u>
Other liabilities:					
Net pension liability	9,552,204	44,501	-	9,596,705	-
Net OPEB Liability	23,714,289	3,181,265	-	26,895,554	-
Compensated absences	414,719	350,123	(236,136)	528,706	301,039
Total Long-Term Liabilities	<u>\$ 67,516,201</u>	<u>\$ 3,575,889</u>	<u>\$ (2,432,395)</u>	<u>\$ 68,574,695</u>	<u>\$ 2,411,039</u>

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

NOTE 9—Bonds and Notes Payable

General information related to bonds payable is summarized as follows:

Limited Tax Refunding Bonds, Series 2012

- To advance refund \$8,750,000 of the limited tax, series 2005 bonds and to pay the costs of issuing the bonds.
- Issued April 1, 2012.
- Original amount of issue – \$8,690,000, with all authorized bonds issued.
- Interest rates range from 3.5 percent to 5.0 percent.
- Due in semiannual installments each February 15 and August 15, with interest payments beginning August 15, 2012 and principal payments beginning February 15, 2020, and the final installment due February 15, 2025.
- Source of revenue for debt service – annual ad valorem taxes.
- Outstanding bonds payable of \$6,095,000 at August 31, 2021.

Tax Notes, Series 2018

- To provide capital for additional construction and improvements around the campus.
- Issued August 15, 2018.
- Interest rates range from 3 percent to 5 percent.
- Due in semiannual installments each February 15 and August 15, with the first principal and interest payment being due February 15, 2019.
- Source of revenue for debt service – annual ad valorem taxes.
- Outstanding bonds payable of \$20,420,000 at August 31, 2021.

Bond and Note Debt Service Requirements

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 2,210,000	\$ 1,211,775	\$ 3,421,775
2023	2,320,000	1,104,150	3,424,150
2024	2,420,000	1,002,937	3,422,937
2025	2,515,000	903,300	3,418,300
2026	955,000	828,625	1,783,625
2027-2031	5,560,000	3,356,250	8,916,250
2032-2036	7,140,000	1,776,750	8,916,750
2037-2038	3,395,000	171,875	3,566,875
Total	\$ 26,515,000	\$ 10,355,662	\$ 36,870,662

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Arbitrage Liability

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

NOTE 10—Employee Retirement Plans

The College's employees may participate in one of three retirement plans. Faculty, administrators, counselors, and librarians may enroll in either TRS or the Optional Retirement Plan (ORP). Secretarial and clerical employees participate in TRS and part-time employees not enrolled in either TRS or ORP participate in the Alvin Community College Money Purchase Plan (the "Money Purchase Plan"). The total payroll for all College employees was \$23,445,858 and \$23,752,596 for the fiscal years ended August 31, 2021 and 2020, respectively.

Teacher Retirement System

Plan Description

The College participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by TRS. It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature (the "Legislature") establishes benefits and contribution rates within the guidelines of the Texas Constitution. TRS's Board of Trustees does not have the authority to establish or amend benefit terms.

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

Pension Plan Fiduciary Net Position

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

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

sum of the member’s age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes, including automatic cost-of-living adjustments (COLAs). Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Legislature as noted in the Plan Description above.

Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS’s unfunded actuarial liabilities would be increased to a period that exceeds 31 years or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by TRS’s actuary.

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

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of TRS during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. SB12 of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 through 2025.

Contribution Rates			
Fiscal Year	State	Public Education Employer*	Active Employee
2020	7.50%	1.50%	7.70%
2021	7.50%	1.60%	7.70%
2022	7.75%	1.70%	8.00%
2023	8.00%	1.80%	8.00%
2024	8.25%	1.90%	8.25%
2025	8.25%	2.00%	8.25%

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

	Contribution Rates	
	2020	2021
Member	7.7%	7.7%
NECE (State)	7.5%	7.5%
Employers	7.5%	7.5%

	Measurement Year (2020)	Fiscal Year (2021)
	Employer contributions	\$ 759,157
Member contributions	\$ 1,341,039	\$ 1,360,910
NECE on-behalf contributions	\$ 545,600	\$ 1,250,705

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

As the NECE for public education and junior colleges, the State contributes to TRS an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of TRS during that fiscal year reduced by the amounts described below, which are paid by the employers. Employers (public schools, junior colleges, other entities, or the State as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member’s salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any part or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from noneducational, and general or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to TRS an amount equal to 50% of the state contribution rate for certain instructional or administrative employees and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to:

- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member’s salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Actuarial Assumptions

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

Valuation date	August 31, 2019 rolled forward to August 31, 2020
Actuarial cost method	Individual entry age normal
Asset valuation method	Market value
Single discount rate	7.25%
Long-term expected investment rate of return	7.25%
Municipal bond rate as of August 2020	2.33%. Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Inflation	2.30%
Salary increases, including inflation	3.05% to 9.05%, including inflation
Benefit changes during the year	None
Ad hoc postemployment benefit changes	None

The actuarial methods and assumptions used in the determination of the TPL are the same assumptions used in the actuarial valuation as of ending August 31, 2019. For a full description of these assumptions, please see the TRS actuarial valuation report dated November 14, 2019.

Discount Rate

A single discount rate of 7.25% was used to measure the TPL. The single discount rate was based on the expected rate of return on plan investments of 7.25%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers, and the NECE will be made at the rates set by the Legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

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

The long-term expected rate of return on TRS investments is 7.25%. The long-term expected rate of return on TRS investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of TRS investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2020 are summarized below:

Teacher Retirement System of Texas
Asset Allocation and Long-Term Expected Real Rate of Return
As of August 31, 2020

Asset Class	Target Allocation (1)	Long-Term Expected Arithmetic Real Rate of Return (2)	Expected Contributions to Long-Term Portfolio Returns
Global Equity			
U.S.	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
Stable Value			
Government Bonds	16.00%	-0.70%	-0.05%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
Real Return			
Real Estate	15.00%	4.60%	1.01%
Energy, Natural Resources, and Infrastructure	6.00%	6.00%	0.42%
Risk Parity			
Risk Parity	8.0%	3.0%	0.3%
Leverage			
Cash	2.0%	-1.5%	0.0%
Asset Allocation Leverage	-6.0%	-1.3%	0.1%
Inflation Expectation			2.0%
Volatility Drag(3)			-0.7%
Total	<u>100.00%</u>	<u>33.30%</u>	<u>7.32%</u>

- (1) Target allocations are based on the FY2020 policy model.
(2) Capital Market Assumptions come from Aon Hewitt (as of 08/31/2020).
(3) The volatility drag results from the conversion between arithmetic and geometric mean returns.

Discount Rate Sensitivity Analysis

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

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
College's proportionate share of the net pension liability	\$ 15,195,075	\$ 9,854,249	\$ 5,514,944

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

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

At August 31, 2021, the College reported a liability of \$9,854,249 for its proportionate share of the TRS's NPL. This liability reflects a reduction for State pension support provided to the College. The amount recognized by the College as its proportionate share of the NPL, the related State support, and the total portion of the NPL that was associated with the College were as follows:

College's proportionate share of the collective net pension liability	\$	9,854,249
State's proportionate share that is associated with the College		7,082,185
Total	\$	16,936,434

The NPL was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date. The College's proportion of the NPL was based on the College's contributions to TRS relative to the contributions of all employers to TRS for the period September 1, 2019 through August 31, 2020.

At August 31, 2021, the College's proportion of the collective NPL was 0.0183992%, which was a decrease of 0.000062% from its proportion measured as of August 31, 2020.

Changes Since the Prior Actuarial Valuation

There were no changes in assumptions since the prior measurement date.

For the year ended August 31, 2021, the District recognized pension expense of \$851,830 and revenue of \$851,830 for support provided by the State.

At August 31, 2021, the College reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 17,993	\$ 275,006
Changes in actuarial assumptions	2,286,536	972,219
Net difference between projected and actual investment earnings	199,491	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	366,938	252,722
Contributions paid to TRS subsequent to the measurement date	780,823	-
Total	\$ 3,651,781	\$ 1,499,947

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

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

Fiscal Year Ended		Pension Expense
August 31		
2022	\$	176,468
2023		539,897
2024		536,616
2025		197,577
2026		(76,034)
Thereafter		(3,513)
Total	\$	1,371,011

Optional Retirement Plan

Plan Description

The State has also established an ORP for institutions of higher education. Participation in an ORP is in lieu of participation in TRS. The ORP provides for the purchase of annuity contracts and operates under the provisions of Texas Constitution, Article XVI, Sec. 67 and Texas Government Code, Title 8, Subtitle C.

Funding Policy

Contribution requirements are not actuarially determined but are established and amended by the Legislature. The percentage of participant salaries contributed by the State and each participant was 6.6% of annual compensation in fiscal year 2020 and 2021. The College also makes additional contributions of 0.9% of annual compensation in fiscal year 2020 and 2021 for employees who were employed after September 1, 1995. For employees who were employed as of September 1, 1995, the College contributed 1.9% for fiscal years 2021 and 2020 of annual compensation. Benefits are fully vested after one year plus one day of employment. Because these are individual annuity contracts, neither the State nor the College has an additional or unfunded liability for this program. SB 1812, effective September 1, 2013, limits the amount of the State’s contribution to 50 percent of eligible employees in the reporting district.

The ORP retirement expense to the State for the College was \$111,659, \$127,649, and \$142,362 for fiscal years 2021, 2020, and 2019, respectively. These amounts represent the portion of expended appropriations made by the Legislature on behalf of the College.

The total payroll for all College employees was \$23,445,858, \$23,752,596, and \$23,118,852 for fiscal years 2021, 2020, and 2019, respectively. The total payroll of employees covered by the ORP was \$3,385,604, \$3,884,209, and \$4,328,967 for fiscal years 2021, 2020, and 2019, respectively.

Alvin Community College Money Purchase Plan

The Money Purchase Plan is a defined contribution plan created in accordance with the Internal Revenue Code Section 401(a) and is available to eligible, part-time employees of the College. Under the Money Purchase Plan, employees may contribute 6.2% of their total gross earnings and the College contributes 1.3% of the participant’s total gross earnings. Benefits are immediately vested. The total payroll of employees covered by the Money Purchase Plan was \$1,594,072, and \$1,743,682 for the years ended August 31, 2021 and 2020, respectively.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Contributions made by the College during the years ended August 31, 2021 and 2020 were approximately \$20,723 and \$22,668, respectively.

NOTE 11–Postemployment Health Care and Life Insurance Benefits

Employees Retirement System of Texas

Plan Description

The College participates in a cost-sharing, multiple-employer, OPEB plan with a special funding situation. The GBP is administered by the Employees Retirement System of Texas (ERS). The GBP provides certain postemployment health care, life, and dental insurance benefits to retired employees of participating universities, community colleges, and State agencies in accordance with Chapter 1551, Texas Insurance Code. Almost all employees may become eligible for those benefits if they reach normal retirement age while working for the State and retire with at least 10 years of service to eligible entities. Surviving spouses and dependents of these retirees are also covered. Benefit and contribution provisions of the GBP are authorized by State law and may be amended by the Legislature.

OPEB Plan Fiduciary Net Position

Detailed information about the GBP’s fiduciary net position is available in the separately issued ERS Annual Comprehensive Financial Report that includes financial statements, notes to the financial statements, and Required Supplementary Information. That report may be obtained on the Internet at [https://ers.texas.gov/About-ERS/Reports-and-Studies/ Reports - on - Overall - ERS - Operations - and -Financial - Management](https://ers.texas.gov/About-ERS/Reports-and-Studies/Reports-on-Overall-ERS-Operations-and-Financial-Management); by writing to ERS at 200 East 18th Street, Austin, TX 78701; or by calling (877) 275-4377. The fiduciary net position of GBP has been determined using the same basis used by the OPEB plan.

Benefits Provided

Retiree health benefits offered through the GBP are available to most State retirees and their eligible dependents. Participants need at least 10 years of service credit with an agency or institution that participates in the GBP to be eligible for GBP retiree insurance. The GBP provides self-funded group health (medical and prescription drug) benefits for eligible retirees under HealthSelect. The GBP also provides a fully insured medical benefit option for Medicare-primary participants under the HealthSelect Medicare Advantage Plan and life insurance benefits to eligible retirees via a minimum premium funding arrangement. The authority under which the obligations of the GBP members and employers are established and/or may be amended is Chapter 1551, Texas Insurance Code.

Contributions

Section 1551.055 of Chapter 1551, Texas Insurance Code, provides that contribution requirements of GBP members and the participating employers are established and may be amended by the ERS Board of Trustees (the “ERS Board”). The employer and member contribution rates are determined annually by the ERS Board based on the recommendations of ERS staff and its consulting actuary. The contribution rates are determined based on (i) the benefit and administrative costs expected to be incurred, (ii) the funds appropriated, and (iii) the funding policy established by the Legislature in connection with benefits provided through the GBP. The Board revises benefits when necessary to match expected benefit and administrative costs with the revenue expected to be generated by the appropriated funds.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

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

	Maximum Monthly Employer Contribution	
	Fiscal Year 2021	
Retiree Only	\$	625
Retiree and Spouse	\$	1,341
Retiree and Children	\$	1,104
Retiree and Family	\$	1,820

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

Premium Contributions by Source		
Group Benefits Program Plan		
For the Years Ended August 31, 2020 and 2019		
	2020	2019
Employer contributions	\$ 748,369,212	\$ 401,284,833
Member contributions	230,151,101	209,836,664
NECE on-behalf contributions	37,736,903	20,182,872
Total	\$ 1,016,257,216	\$ 631,304,369

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of August 31, 2020 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	August 31, 2020
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay, open
Remaining amortization period	30 years
Asset valuation method	Marked to Market. Future gains and losses each recognized over closed five-year period, with allowance of direct offsetting of deferrals by
Discount rate	2.20%
Salary increases	2.30% to 9.05%, including inflation
Aggregate payroll growth	2.70%
Inflation	2.30%
Ad hoc postemployment benefit changes	None
Healthcare cost trend rates:	
Medical (HealthSelect)	8.80% for FY2022, 5.25% for FY2023, 5.00% for FY2024, 4.75% for FY2025, 4.60% for FY2026 decreasing 10 basis points per year to an ultimate rate of 4.30% for FY2029 and later years.
Medicare (HealthSelect Medicare Advantage)	10.00% for FY2022 and FY2023, decreasing 10 basis points per year to 5.00% for FY2028 and 4.30% for FY2029 and later years.

Many of the actuarial assumptions used in this valuation were based on the results of actuarial experience studies performed by the ERS and TRS retirement plan actuaries for the period September 1, 2019, through August 31, 2020 for higher education members.

Investment Policy

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

Discount Rate

Because the GBP does not accumulate funds in advance of retirement, the discount rate that was used to measure the total OPEB liability is the municipal bonds rate. The discount rate used to determine the total OPEB liability as of the beginning of the measurement year was 3.96 percent. The discount rate used to measure the total OPEB liability as of the end of the measurement year was 2.20 percent, which amounted to a decrease of 1.76 percent. The source of the municipal bond rate was the Bond Buyer Index of general obligation bonds with 20 years to

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

maturity and mixed credit quality. The bond's average credit quality is roughly equivalent to Moody's Investors Service's 'Aa2' rating and Standard & Poor's 'AA' rating. Projected cash flows into the GBP are equal to projected benefit payments out of the GBP. Because the GBP operates on a pay-as-you-go basis and is not intended to accumulate assets, there is no long-term expected rate of return on GBP assets and, therefore, the years of projected benefit payments to which the long-term expected rate of return is applicable is zero years.

Discount Rate Sensitivity Analysis

The following schedule shows the impact on the College's proportionate share of the collective net OPEB liability if the discount rate used was 1 percent less than and 1 percent greater than the discount rate that was used in measuring the net OPEB Liability.

	1% Decrease in Discount Rate (1.20%)	Discount Rate (2.20%)	1% Increase in Discount Rate (3.20%)
College's proportionate share of the net OPEB liability	\$ 33,992,237	\$ 28,599,260	\$ 24,374,345

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Healthcare Trend Rate Sensitivity Analysis

The initial healthcare trend rate is 7.3 percent and the ultimate rate is 4.3 percent. The following schedule shows the impact on the College's proportionate share of the collective net OPEB liability if the healthcare cost trend rate used was 1 percent less than and 1 percent greater than the healthcare cost trend rate that was used in measuring the net OPEB Liability.

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
College's proportionate share of the net OPEB liability	\$ 23,935,699	\$ 28,599,260	\$ 34,712,700

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EB Liability

At August 31, 2021, the College reported a liability of \$28,599,260 for its proportionate share of the GBP's net OPEB liability. This liability reflects a reduction for State support provided to the College for OPEB. The amount recognized by the College as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the College were as follows:

College's proportionate share of the collective net OPEB liability	\$ 28,599,260
State's proportionate share that is associated with the College	18,977,820
Total	\$ 47,577,080

The net OPEB liability was measured as of August 31, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the net OPEB liability was based on the College's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 through August 31, 2020.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

At the measurement date of August 31, 2020, the College's proportion of the collective net OPEB liability was 0.0816389%, which was an increase of 0.0038221% compared to the proportion measured as of August 31, 2019. For the fiscal year ended August 31, 2021, the College recognized OPEB expense of \$1,368,816 and revenue of \$1,368,816 for support provided by the State.

Changes Since the Prior Actuarial Valuation

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

- Demographic assumptions (including rate of retirement, termination, mortality, and assumed salary increases for select classes of State Agency employees), assumed aggregate payroll increases, and the assumed rate of general inflation have been updated to reflect assumptions recently adopted by the ERS Board.
- Assumed Per Capita Health Benefit Costs and assumed Health Benefit Cost and Retiree Contribution trends have been updated to reflect recent experience and its effects on short-term expectations.
- The percentage of current retirees and their spouses not yet eligible to participate in the HealthSelect Medicare Advantage Plan and future retirees and their spouses who will elect to participate in the GPB plan at the earliest date at which coverage can commence.
- The percentage of future female retirees assumed to be married and electing coverage for their spouse.
- The proportion of future retirees assumed to cover dependent children has been updated to reflect recent plan experience and expected trends.
- The discount rate was changed from 2.97% to 2.20% as a result of requirements by GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, to utilize the yield or index rate for 20-year, tax exempt general obligation municipal bonds rate 'AA/Aa' (or equivalent) or higher in effect on the measurement date.

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

At August 31, 2021, the College reported its proportionate share of the GBP's collective deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings	\$ 8,535	\$ -
Changes in assumptions	1,655,698	6,161,962
Difference between expected and actual experience	-	1,118,531
Effect of change in proportion and contributions difference	5,536,670	-
Contributions paid to GBP subsequent to the measurement date	2,554,253	-
Total	\$ 9,755,156	\$ 7,280,493

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

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

Fiscal Year Ended August 31	OPEB Expense
2022	\$ (1,230,449)
2023	(410,261)
2024	581,599
2025	774,073
2026	205,448
Thereafter	-
Total	\$ (79,590)

NOTE 12—Compensated Absences

Compensated absences represent the liability associated with vacation benefits and compensatory time earned but not yet taken by employees of the College. The expense associated with vacation benefits and compensatory time benefits earned is recognized in the periods in which the associated employee services are rendered. Full-time employees earn annual leave at the rate of eight hours per month (September through May). No employee may accrue more than 192 hours of vacation benefits and, upon termination, an employee is paid for vacation benefits and accrued compensatory time (if compensatory time is applicable). As of August 31, 2021 and 2020, the College had an accrued vacation and compensated time liability of \$465,914 and \$528,706, respectively.

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

NOTE 13—Contract and Grant Awards

Contract and grant awards are accounted for in accordance with the requirements of accounting principles generally accepted in the United States of America. Revenues are recognized on Exhibit 2 and Schedule A. Contract and grant awards for which funds are expended, but not collected, are reported as receivables on Exhibit 1. Contract and grant awards that are not yet funded and for which the College has not yet performed services are not included in the basic financial statements. Contract and grant award funds already committed, e.g., multi-year awards, or funds awarded during fiscal years 2021 and 2020 for which monies have not been received nor funds expended totaled \$4,291,904 and \$6,864,001, respectively. Of these amounts, \$4,291,904 and \$6,809,560 were from Federal contract and grant awards and \$0 and \$54,441 were from State contract and grant awards for fiscal years 2021 and 2020, respectively.

NOTE 14—Property Taxes

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

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

At August 31:

	2021	2020
Assessed valuation of the tax district	\$ 14,216,441,229	\$ 12,699,707,978
Less exemptions	(1,654,944,085)	(1,467,122,613)
Net Assessed Valuation of the Tax District	\$ 12,561,497,144	\$ 11,232,585,365

	Maintenance & Operations	Debt Service	Total
For fiscal year 2021:			
Tax rate per \$100 valuation authorized	\$ 0.500000	\$ 0.500000	\$ 1.000000
Tax rate per \$100 valuation assessed	\$ 0.170579	\$ 0.012864	\$ 0.183443
For fiscal year 2020:			
Tax rate per \$100 valuation authorized	\$ 0.500000	\$ 0.500000	\$ 1.000000
Tax rate per \$100 valuation assessed	\$ 0.171438	\$ 0.014424	\$ 0.185862

Taxes levied for the years ended August 31, 2021 and 2020 were \$23,022,344 and \$20,848,634, respectively. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

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

For the year ended August 31, 2021:

	Maintenance & Operations	Debt Service	Total
Taxes collected:			
Current taxes collected	\$ 21,245,745	\$ 1,602,218	\$ 22,847,963
Delinquent taxes collected	185,757	18,236	203,993
Penalties and interest collected	135,228	11,350	146,578
Total Taxes Collected	\$ 21,566,730	\$ 1,631,804	\$ 23,198,534

For the year ended August 31, 2020:

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

Tax collections for both years ended August 31, 2021 and 2020 were 99 percent of the current tax levy. Allowances for uncollectible taxes are based upon historical experience in collecting property taxes. The use of tax proceeds is restricted to maintenance and operations and debt service.

ALVIN COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Years Ended August 31, 2021 and 2020

NOTE 15–Contingent Liabilities

Legal Matters

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

State and Federally Assisted Programs

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

NOTE 16–Risk Management

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

NOTE 17–Alvin Community College Foundation

The Foundation is a separate nonprofit organization, with the sole purpose of supporting the educational and other activities of the College. The Foundation remitted restricted and unrestricted funds of \$148,374 and \$118,575 to the College for the years ended August 31, 2021 and 2020, respectively. The College furnished certain services, such as office space, supplies, and staff assistance, to the Foundation during the years ended August 31, 2021 and 2020. The costs of these services were not significant to the College.

NOTE 18–Contingency

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

REQUIRED SUPPLEMENTARY INFORMATION

ALVIN COMMUNITY COLLEGE
SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
For the Year Ended August 31, 2021

	Measurement Year*			
	2020	2019	2018	2017
College's proportion of the net pension liability	0.0183992%	0.0184612%	0.0173543%	0.0180199%
College's proportionate share of the net pension liability	\$ 9,854,249	\$ 9,596,705	\$ 9,552,204	\$ 5,761,792
State's proportionate share of the net pension liability associated with the College	7,082,185	6,493,802	6,638,482	3,445,635
Total	<u>\$ 16,936,434</u>	<u>\$ 16,090,507</u>	<u>\$ 16,190,686</u>	<u>\$ 9,207,427</u>
College's covered payroll	\$ 17,416,095	\$ 15,879,248	\$ 14,693,013	\$ 13,845,409
College's proportionate share of the net pension liability as a percentage of its covered payroll	56.58%	60.44%	65.01%	41.62%
Plan fiduciary net position as a percentage of the total pension liability	75.54%	75.24%	73.74%	82.17%

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

Notes to Required Supplementary Information:

1. *Changes in Assumptions:* There were no changes in assumptions or other inputs that affected measurement of the total pension liability (TPL) during the measurement period.
2. *Changes in Benefits:* There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

Measurement Year*		
2016	2015	2014
0.0174550%	0.0179298%	0.0192277%
\$ 6,596,001	\$ 6,337,945	\$ 5,135,984
4,058,819	4,361,258	3,574,251
<u>\$ 10,654,820</u>	<u>\$ 10,699,203</u>	<u>\$ 8,710,235</u>
\$ 13,103,730	\$ 13,147,582	\$ 12,097,591
50.34%	48.21%	42.45%
78.00%	78.43%	83.25%

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ALVIN COMMUNITY COLLEGE
SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
EMPLOYEES RETIREMENT SYSTEM OF TEXAS (ERS)
For the Year Ended August 31, 2021

	Measurement Year*			
	2020	2019	2018	2017
College's proportion of the net OPEB liability (asset)	0.0865474%	0.0778168%	0.0800138%	0.0823892%
College's proportionate share of the net OPEB liability (asset)	\$ 28,599,260	\$ 26,895,554	\$ 23,714,289	\$ 28,072,469
State's proportionate share of the net OPEB liability (asset) associated with the College	18,977,820	20,783,555	17,463,813	19,717,014
Total	<u>\$ 47,577,080</u>	<u>\$ 47,679,109</u>	<u>\$ 41,178,102</u>	<u>\$ 47,789,483</u>
College's covered payroll	\$ 18,403,129	\$ 17,769,223	\$ 17,378,476	\$ 15,866,657
College's proportionate share of the net OPEB liability as a percentage of its covered payroll	155%	151%	136%	177%
Plan fiduciary net position as a percentage of the total OPEB liability	0.32%	0.17%	1.27%	2.04%

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

Notes to Required Supplementary Information

- Changes in assumptions for the measurement year ended August 31, 2020 include (a) discount rate decreased from 2.97% to 2.20%, (b) percentage of current retirees and their spouses not yet eligible to participate in the HealthSelect Medicare Advantage Plan and future retirees and their spouses who will elect to participate in the GRP at the earliest date at which coverage can commence, (c) percentage of future female retirees assumed to be married and electing coverage for their spouse, (d) proportion of future retirees assumed to cover dependent children have been updated to reflect recent plan experience and expected trends and (e) assumptions for Assumed Per Capita Health Benefit Costs and Health Benefit Cost and Retiree Contribution trends.
- Changes in benefits: There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.
- Benefit payments include expenses directly related to the payment of benefits and are net of member contributions and federal revenues.

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

Last 10 Fiscal Years
For the Year Ended August 31, 2021

	Fiscal Year			
	2021	2020	2019	2018
Contractually required contribution	\$ 780,823	\$ 763,820	\$ 763,820	\$ 633,412
Contributions in relations to the contractually required contribution	780,823	763,820	763,820	633,412
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 17,674,157	\$ 17,416,095	\$ 17,416,095	\$ 15,879,248
Contributions as a percentage of covered payroll	4.42%	4.39%	4.39%	3.99%

Fiscal Year

2017	2016	2015	2014	2013	2012
\$ 580,282	\$ 589,585	\$ 554,591	\$ 530,909	\$ 487,477	\$ 594,269
580,282	589,585	554,591	530,909	487,477	594,269
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 14,693,013	\$ 13,845,409	\$ 13,103,730	\$ 13,147,582	\$ 12,097,591	\$ 9,120,208
3.95%	4.26%	4.23%	4.04%	4.03%	6.52%

ALVIN COMMUNITY COLLEGE
SCHEDULE OF COLLEGE CONTRIBUTIONS
EMPLOYEES RETIREMENT SYSTEM OF TEXAS (ERS)
For the Year Ended August 31, 2021

	Fiscal Year*			
	2021	2020	2019	2018
Statutorily or contractually required College contributions	\$ 2,554,252	\$ 2,454,201	\$ 2,345,186	\$ 2,324,369
Contributions recognized by OPEB in relation to statutorily or contractually required contributions	2,554,252	2,454,201	2,345,186	2,324,369
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 18,385,556	\$ 18,403,129	\$ 17,769,223	\$ 17,378,476
Contributions as a percentage of covered payroll	13.89%	13.34%	13.20%	13.37%

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

Fiscal Year*
2017

\$ 771,844

771,844
\$ -

\$ 15,866,657

4.86%

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SUPPLEMENTAL SCHEDULES

ALVIN COMMUNITY COLLEGE

Schedule A

SCHEDULE OF OPERATING REVENUES

For the Year Ended August 31, 2021

(With Memorandum Totals For the Year Ended August 31, 2020)

	2021			Auxiliary Enterprises
	Educational Activities		Total	
	Unrestricted	Restricted		
Tuition				
State funded courses:				
In-district resident tuition	\$ 2,214,108	\$ -	\$ 2,214,108	\$ -
Out-of-district resident tuition	4,329,351	-	4,329,351	-
TPEG - credit (set aside) *	206,166	-	206,166	-
Nonresident tuition	356,841	-	356,841	-
State funded continuing education	973,620	-	973,620	-
TPEG - noncredit (set aside) *	57,652	-	57,652	-
Nonstate funded continuing education	128,180	-	128,180	-
Total Tuition	8,265,918	-	8,265,918	-
Fees				
General fees	1,432,304	-	1,432,304	-
Student service fees	-	-	-	230,962
Laboratory fees	204,243	-	204,243	-
Building use fees	445,156	-	445,156	-
Technology fees	746,113	-	746,113	-
Security fees	-	-	-	232,263
Other fees	800	-	800	-
Total Fees	2,828,616	-	2,828,616	463,225
Scholarship Allowances and Discounts				
Remissions and exemptions - State	(1,337,287)	-	(1,337,287)	-
Remissions and exemptions - local	-	-	-	(5,849)
TPEG allowances	(263,818)	-	(263,818)	-
Federal grants to students	(1,635,735)	-	(1,635,735)	-
Other	(167,584)	-	(167,584)	-
Total Scholarship Allowances and Discounts	(3,404,424)	-	(3,404,424)	(5,849)
Total Net Tuition and Fees	7,690,110	-	7,690,110	457,376

2021			
Total		2020	
\$ 2,214,108		\$ 2,438,847	
4,329,351		4,519,426	
206,166		224,320	
356,841		378,090	
973,620		964,041	
57,652		56,411	
128,180		221,847	
8,265,918		8,802,982	
1,432,304		1,226,229	
230,962		254,610	
204,243		237,418	
445,156		495,476	
746,113		839,047	
232,263		258,116	
800		945	
3,291,841		3,311,841	
(1,337,287)		(1,390,678)	
(5,849)		(7,611)	
(263,818)		(280,731)	
(1,635,735)		(1,123,125)	
(167,584)		(136,515)	
(3,410,273)		(2,938,660)	
8,147,486		9,176,163	

ALVIN COMMUNITY COLLEGE
SCHEDULE OF OPERATING REVENUES, Continued
For the Year Ended August 31, 2021
(With Memorandum Totals For the Year Ended August 31, 2020)

Schedule A

	2021			
	Educational Activities			Auxiliary
	Unrestricted	Restricted	Total	Enterprises
Other Operating Revenues				
Federal grants and contracts	\$ -	\$ 1,377,325	\$ 1,377,325	\$ -
State grants and contracts	-	688,804	688,804	-
Nongovernmental grants and contracts	-	29,156	29,156	-
Total Other Operating Revenues	-	2,095,285	2,095,285	-
Auxiliary Enterprises				
Bookstore	-	-	-	1,378,289
Scholarships allowances and discounts	-	-	-	(142,500)
Net bookstore	-	-	-	1,235,789
Child care center	-	-	-	257,143
Food services	-	-	-	1,510
Fitness center	-	-	-	2,538
Total Net Auxiliary Enterprises	-	-	-	1,496,980
Total Operating Revenues (Exhibit 2)	\$ 7,690,110	\$ 2,095,285	\$ 9,785,395	\$ 1,954,356

* In accordance with Texas Education Code 56.033, \$263,818 and \$280,731 of tuition was set aside for Texas Public Education Grants (TPEG) during fiscal years 2021 and 2020, respectively.

<u>2021</u>			
<u>Total</u>		<u>2020</u>	
\$ 1,377,325		\$ 1,617,662	
688,804		769,188	
29,156		256,900	
<u>2,095,285</u>		<u>2,643,750</u>	
1,378,289		1,427,671	
<u>(142,500)</u>		<u>(246,332)</u>	
1,235,789		1,181,339	
257,143		236,282	
1,510		5,131	
2,538		15,392	
<u>1,496,980</u>		<u>1,438,144</u>	
<u>\$ 11,739,751</u>		<u>\$ 13,258,057</u>	

ALVIN COMMUNITY COLLEGE
SCHEDULE OF OPERATING EXPENSES BY OBJECT
For the Year Ended August 31, 2021
(With Memorandum Totals For the Year Ended August 31, 2020)

Schedule B

	2021			
	Educational Activities			Other Expenses
	Salaries and Wages	Benefits		
		State	Local	
Unrestricted - Educational Activities				
Instruction	\$ 11,357,330	\$ -	\$ 1,905,625	\$ 863,774
Public service	12,334	-	2,295	113,380
Academic support	3,217,769	-	539,900	2,238,883
Student services	2,772,358	-	465,165	468,973
Institutional support	3,335,071	-	573,620	2,294,328
Operation and maintenance of plant	1,165,820	-	367,921	2,398,095
Total Unrestricted - Educational Activities	21,860,682	-	3,854,526	8,377,433
Restricted - Educational Activities				
Instruction	445,840	1,991,160	92,136	787,431
Public service	-	2,162	-	-
Academic support	296,584	564,137	69,403	143,873
Student services	44,142	486,048	-	(3,284)
Institutional support	-	584,703	-	-
Scholarships and fellowships	-	-	-	9,384,976
Total Restricted Educational Activities	786,566	3,628,210	161,539	10,312,996
Total Educational Activities	22,647,248	3,628,210	4,016,065	18,690,429
Auxiliary enterprises	609,357	-	188,087	882,976
Depreciation expense - buildings and other real estate improvements	-	-	-	754,584
Depreciation expense - equipment and furniture	-	-	-	573,427
Total Operating Expenses	\$ 23,256,605	\$ 3,628,210	\$ 4,204,152	\$ 20,901,416

<u>2021</u>			
<u>Total</u>		<u>2020</u>	
\$ 14,126,729		\$ 14,703,040	
128,009		119,341	
5,996,552		5,786,610	
3,706,496		3,577,217	
6,203,019		5,433,183	
3,931,836		3,775,153	
<u>34,092,641</u>		<u>33,394,544</u>	
3,316,567		3,318,515	
2,162		10,514	
1,073,997		1,066,000	
526,906		547,683	
584,703		507,108	
9,384,976		6,204,189	
<u>14,889,311</u>		<u>11,654,009</u>	
48,981,952		45,048,553	
1,680,420		1,861,358	
754,584		767,104	
573,427		523,620	
<u>\$ 51,990,383</u>		<u>\$ 48,200,635</u>	

ALVIN COMMUNITY COLLEGE
SCHEDULE OF NONOPERATING REVENUES AND EXPENSES
For the Year Ended August 31, 2021
(With Memorandum Totals For the Year Ended August 31, 2020)

Schedule C

	2021			
	Unrestricted	Restricted	Auxiliary Enterprises	Total
Nonoperating Revenues				
State appropriations:				
Education and general State support	\$ 7,774,481	\$ -	\$ -	\$ 7,774,481
State group insurance	-	1,726,468	-	1,726,468
State retirement matching	-	2,896,937	-	2,896,937
Total state appropriations	7,774,481	4,623,405	-	12,397,886
Taxes for maintenance and operations	21,566,730	-	-	21,566,730
Taxes for debt service	-	1,631,804	-	1,631,804
Federal revenue, nonoperating	-	13,139,443	-	13,139,443
Investment income	28,918	52,108	8,421	89,447
Other nonoperating revenues	438,393	-	-	438,393
Total Nonoperating Revenues	29,808,522	19,446,760	8,421	49,263,703
Nonoperating Expenses				
Interest and fiscal agent fees	1,146,286	-	-	1,146,286
Total Nonoperating Expenses	1,146,286	-	-	1,146,286
Nonoperating Revenues, Net	\$ 28,662,236	\$ 19,446,760	\$ 8,421	\$ 48,117,417

2020

\$ 7,774,939
1,726,468

2,789,315

12,290,722

19,453,051
1,640,190
6,758,351
549,582

482,217

41,174,113

1,207,617

1,207,617

\$ 39,966,496

ALVIN COMMUNITY COLLEGE
SCHEDULE OF NET POSITION BY SOURCE AND AVAILABILITY
For the Year Ended August 31, 2021

Schedule D

Detail by Source

	Unrestricted	Restricted		Capital Assets Net of Depreciation and Related Debt
		Expendable	Nonexpendable	
Current				
Unrestricted	\$ (19,798,311)	\$ -	\$ -	\$ -
Student aid	-	1,805,309	-	-
Plant				
Investment in plant	-	-	-	24,526,020
Total Net Position, August 31, 2021	(19,798,311)	1,805,309	-	24,526,020
Total net position, August 31, 2020	(22,789,823)	2,068,934	-	19,387,122
Net Increase (Decrease) in Net Position	\$ 2,991,512	\$ (263,625)	\$ -	\$ 5,138,898

Detail by Source

Total	Available for Current Operations	
	Yes	No
\$ (19,798,311)	\$ (19,798,311)	\$ -
1,805,309	1,805,309	-
<u>24,526,020</u>	<u>-</u>	<u>24,526,020</u>
6,533,018	(17,993,002)	24,526,020
<u>(1,333,767)</u>	<u>-</u>	<u>4,891,131</u>
<u>\$ 7,866,785</u>	<u>\$ (17,993,002)</u>	<u>\$ 19,634,889</u>

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Regents of
Alvin Community College:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Alvin Community College (the "College"), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated December 8, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Texas Public Funds Investment Act

We have performed tests designed to verify the College's compliance with the requirements of the Texas Public Funds Investment Act (the "Act"). During the year ended August 31, 2021, the results of our tests disclosed no instances of noncompliance with the Act. However, providing an opinion on compliance with the Act was not an objective of our audit and, accordingly, we do not express an opinion.

Purpose of this Report

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 8, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Regents of
Alvin Community College:

Report on Compliance for Each Major Federal Program

We have audited Alvin Community College's (the "College") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended August 31, 2021. The College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards, the Uniform Guidance that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

Report on Internal Control Over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 8, 2021

ALVIN COMMUNITY COLLEGE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2021

None Noted.

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ALVIN COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2021

A. SUMMARY OF AUDIT RESULTS

Financial Statements

1. The auditors' report expresses an unmodified opinion on the basic financial statements of the College.
2. No significant deficiencies in internal control were disclosed by the audit of the basic financial statements.
3. No instances of noncompliance material to the basic financial statements were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed by the audit.
5. The auditors' report on compliance for the major federal award programs expresses an unmodified opinion.

6. Major programs included:

<u>Name of Federal Program</u>	<u>Federal AL Number</u>
Student Financial Assistance Cluster:	
Higher Education Emergency Relief Fund Grant	
COVID-19 Coronavirus Aid, Relief, and Economic Security Act – Student Aid	84.425E
COVID-19 Coronavirus Aid, Relief, and Economic Security Act – Institutional	84.425F
COVID-19 Coronavirus Response and Relief Supplemental Appropriations Act – Student Aid	84.425E
COVID-19 Coronavirus Response and Relief Supplemental Appropriations Act – Institutional	84.425F
COVID-19 America Rescue Plan – Student Aid	84.425E
COVID-19 America Rescue Plan – Institutional	84.425F
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work-Study Program	84.033
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268

7. The threshold for distinguishing Type A and B programs was \$750,000.
8. The College was classified as a low-risk auditee in the context of the Uniform Guidance.
9. The College was not classified as a low-risk auditee in the *State of Texas Single Audit Circular*.

B. FINDINGS – BASIC FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS– FEDERAL AWARDS

None

ALVIN COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2021

Federal Grantor/Pass Through Grantor/ Program Title	Federal AL Number	Pass-Through Grantor's Number	Expenditures and Pass-Through Disbursements
<u>National Science Foundation</u>			
Pass-Through From:			
University of Houston:			
IUSE: HER: From Discovery to Market	47.076	R-18-0008	\$ 4,064
Total National Science Foundation			<u>4,064</u>
<u>U.S. Department of Education</u>			
Direct Programs:			
Student Financial Assistance Cluster:			
Higher Education Emergency Relief Fund Grant			
COVID-19 Coronavirus Aid, Relief, and Economic Security Act - Student Aid	84.425E	P425E202972	715,649
COVID-19 Coronavirus Aid, Relief, and Economic Security Act - Institutional	84.425F	P425F203672	359,563
COVID-19 Coronavirus Response and Relief Supplemental Appropriations Act - Student Aid	84.425E	P425E410203	1,138,749
COVID-19 Coronavirus Response and Relief Supplemental Appropriations Act - Institutional	84.425F	P425F410204	3,598,040
COVID-19 America Rescue Plan - Student Aid	84.425E	P425E513211	691,617
COVID-19 America Rescue Plan - Institutional	84.425F	P425F513212	1,868,026
Federal Supplemental Educational Opportunity Grants	84.007	P007A203951	174,758
Federal Work-Study Program	84.033	P033A203951	34,976
Federal Pell Grant Program - 20-21	84.063	P063P202256	3,791,698
Federal Direct Student Loans - 20-21	84.268	P268K212256	759,707
Higher Education Institutional Aid (STEM Grant)	84.031C	P031C160219	741,470
TRIO Cluster:			
TRIO Upward Bound	84.047	P047A170605	309,692
Pass-Through From:			
Texas Higher Education Coordinating Board:			
Career and Technical Education - Basic Grants to States	84.048	2142020271 20001	167,736
Total U.S. Department of Education			<u>14,351,681</u>
<u>U.S. Department of Homeland Security</u>			
Pass-Through From:			
Texas Department of Public Safety			
Public Assistance Grant - Hurricane Harvey	97.036	FEMA-5332-DR-TX	6,661
Total U.S. Department of Homeland Security			<u>6,661</u>

ALVIN COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
For the Year Ended August 31, 2021

U.S. Department of Labor

Pass-Through From:

Texas Workforce Commission:

Wagner Peyser	17.207	2818WPB002	11,421
Wagner Peyser	17.207	2820WPB001	141,146
Building Construction Trades Training Demonstration Project	17.258	2819WOS001	1,795

Total U.S. Department of Labor	<u>154,362</u>
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Total Expenditures of Federal Awards	<u>14,516,768</u>
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Total Federal Revenues	<u>\$ 14,516,768</u>
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See accompanying notes to schedule of expenditures of Federal and State awards.

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ALVIN COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended August 31, 2021

Schedule F

<u>Grantor Agency/Program Title</u>	<u>Grant Contract Number</u>	<u>Expenditures</u>
Texas Higher Education Coordinating Board:		
Educational Aide	9146540M	\$ 5,731
Nursing Shortage Reduction Grant FY2019	9142111M	38,716
Nursing Shortage Reduction Grant under 70 FY2019	9141538M	53,347
Texas College Work Study	9145159M	9,167
TEOG formerly Texas Grant II	9050007G	237,200
Total Texas Higher Education Coordinating Board		<u>344,161</u>
Texas Workforce Commission:		
Skills Development Fund Cluster:		
Industrial Consortium	2819SDF006	223,594
Childcare Grant	2921CCR007	53,659
JET Grant Nursing	2820JET002	67,390
Total Texas Workforce Commission		<u>344,643</u>
Total Expenditures of State Awards		<u>\$ 688,804</u>

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

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

1. FEDERAL ASSISTANCE RECONCILIATION

Federal revenues:

Federal grants and contracts - per Schedule A	\$	1,377,325
Federal revenue, nonoperating - per Schedule C		13,139,443
Total Federal Revenues	\$	<u>14,516,768</u>

2. SIGNIFICANT ACCOUNTING POLICIES USED IN PREPARING THE SCHEDULES

The schedules of expenditures of Federal and State awards (the “Schedules”) present the activity of Federal and State financial assistance programs of the College for the year ended August 31, 2021. Federal financial assistance received directly from Federal agencies is included in these Schedules.

Expenditure reports to funding agencies are prepared on the award period basis. The expenditures reported previously represent funds which have been expended by the College for the purposes of the award during fiscal year 2021. The expenditures reported previously may not have been reimbursed by the funding agencies as of the end of fiscal year 2021. Separate accounts are maintained for the different awards to aid in the observance of limitations and restrictions imposed by the funding agencies. The College has followed all applicable guidelines issued by various entities in the preparation of the Schedules.

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

3. RELATIONSHIP TO FEDERAL AND STATE REPORTS

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

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STATISTICAL INFORMATION
(Unaudited)

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

ALVIN COMMUNITY COLLEGE

SS-1

NET POSITION BY COMPONENT

Last 10 Years

(Amounts expressed in thousands)

	For the Fiscal Years Ended August 31,			
	2021	2020	2019	2018
Primary government				
Net investment in capital assets	\$ 24,526	\$ 19,387	\$ 17,657	\$ 16,433
Restricted - expendable	1,805	2,069	110	73
Unrestricted	(19,798)	(22,790)	(24,125)	(28,351)
Total Primary Government				
Net Position	\$ 6,533	\$ (1,334)	\$ (6,358)	\$ (11,845)

For the Fiscal Years Ended August 31,

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 15,105	\$ 14,177	\$ 14,102	\$ 14,382	\$ 14,160	\$ 14,325
191	243	244	325	320	320
<u>(29,713)</u>	<u>1,890</u>	<u>58</u>	<u>(413)</u>	<u>5,122</u>	<u>5,934</u>
<u>\$ (14,417)</u>	<u>\$ 16,310</u>	<u>\$ 14,404</u>	<u>\$ 14,294</u>	<u>\$ 19,602</u>	<u>\$ 20,579</u>

ALVIN COMMUNITY COLLEGE

SS-2

REVENUES BY SOURCE

Last Ten Fiscal Years

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

	2021	2020	2019	2018
Operating Revenues:				
Tuition and fees (net of discounts)	\$ 8,147	\$ 9,176	\$ 8,858	\$ 9,377
Governmental grants and contracts				
Federal grants and contract	1,377	1,618	1,722	1,414
State grants and contracts	689	769	618	296
Nongovernmental grants and contracts	29	257	18	15
Sales and services of educational revenues				
Auxiliary enterprises	1,497	1,438	1,582	1,737
Total Operating Revenues	11,739	13,258	12,798	12,839
Nonoperating Revenues:				
State appropriations	12,398	12,291	11,637	11,121
Ad valorem taxes	23,199	21,093	18,906	16,892
Federal revenue, nonoperating	13,139	6,758	5,249	4,942
Investment income	89	550	918	222
Other nonoperating revenues	438	482	668	676
Total Nonoperating Revenues	49,263	41,174	37,378	33,853
Total Primary Government Program Revenues	\$ 61,002	\$ 54,432	\$ 50,176	\$ 46,692

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

	2021	2020	2019	2018
Operating Revenues:				
Tuition and fees (net of discounts)	13.36%	16.86%	17.65%	20.08%
Governmental grants and contracts				
Federal grants and contract	2.26%	2.97%	3.43%	3.03%
State grants and contracts	1.13%	1.41%	1.23%	0.63%
Local grants and contracts	0.00%	0.00%	0.00%	0.00%
Nongovernmental grants and contracts	0.05%	0.47%	0.04%	0.03%
Sales and services of educational revenues				
Auxiliary enterprises	2.45%	2.64%	3.15%	3.72%
Total Operating Revenues	19.24%	24.36%	25.51%	27.50%
Nonoperating Revenues:				
State appropriations	20.32%	22.58%	23.19%	23.82%
Ad valorem taxes	38.03%	38.75%	37.68%	36.18%
Federal revenue, nonoperating	21.54%	12.42%	10.46%	10.58%
Gifts	0.00%	0.00%	0.00%	0.00%
Investment income	0.15%	1.01%	1.83%	0.48%
Other nonoperating revenues	0.72%	0.89%	1.33%	1.45%
Total Nonoperating Revenues	80.76%	75.64%	74.49%	72.50%
Total Primary Government Program Revenues	100.00%	100.00%	100.00%	100.00%

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

2017	2016	2015	2014	2013	2012
10,952	9,966	\$ \$ 10,107	\$ 10,253	\$ 9,096	\$ 9,482
827	302	297	423	420	399
1,833	1,045	1,678	1,861	266	1,690
34	62	34	12	5	1
1,611	1,942	1,901	1,919	1,986	1,756
<u>15,257</u>	<u>13,317</u>	<u>14,017</u>	<u>14,468</u>	<u>11,773</u>	<u>13,328</u>
9,319	9,403	9,299	9,208	8,360	9,128
16,280	15,735	14,644	13,109	12,274	11,887
5,247	4,841	4,230	4,424	4,942	5,423
102	47	23	18	16	17
607	720	699	612	677	692
<u>31,555</u>	<u>30,746</u>	<u>28,895</u>	<u>27,371</u>	<u>26,269</u>	<u>27,147</u>
<u>\$ 46,812</u>	<u>\$ 44,063</u>	<u>\$ 42,912</u>	<u>\$ 41,839</u>	<u>\$ 38,042</u>	<u>\$ 40,475</u>

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

2017	2016	2015	2014	2013	2012
23.40%	22.62%	23.55%	24.51%	23.91%	23.43%
1.77%	0.69%	0.69%	1.01%	1.10%	0.99%
3.92%	2.37%	3.91%	4.45%	0.70%	4.18%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.07%	0.14%	0.08%	0.03%	0.01%	0.00%
3.44%	4.41%	4.43%	4.59%	5.22%	4.34%
<u>32.59%</u>	<u>30.22%</u>	<u>32.66%</u>	<u>34.58%</u>	<u>30.95%</u>	<u>32.93%</u>
19.91%	21.34%	21.67%	22.01%	21.98%	22.55%
34.78%	35.71%	34.13%	31.33%	32.26%	29.37%
11.21%	10.99%	9.86%	10.57%	12.99%	13.40%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0.22%	0.11%	0.05%	0.04%	0.04%	0.04%
1.30%	1.63%	1.63%	1.46%	1.78%	1.71%
<u>67.41%</u>	<u>69.78%</u>	<u>67.34%</u>	<u>65.42%</u>	<u>69.05%</u>	<u>67.07%</u>
<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

ALVIN COMMUNITY COLLEGE

SS-3

PROGRAM EXPENSES BY FUNCTION

Last Ten Fiscal Years

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

	2021	2020	2019	2018
Operating Expenses:				
Instruction	\$ 17,443	\$ 18,022	\$ 16,851	\$ 17,669
Public service	130	130	171	173
Academic support	7,071	6,853	6,286	6,523
Student services	4,233	4,125	3,839	3,916
Institutional support	6,788	5,940	5,516	5,675
Operation and maintenance of plant	3,932	3,775	3,500	2,972
Scholarships and fellowships	9,385	6,204	3,970	4,541
Auxiliary enterprises	1,680	1,861	1,996	2,297
Depreciation	1,328	1,291	1,275	1,206
Total Operating Expenses	51,990	48,201	43,404	44,972
Nonoperating Expenses:				
Interest on capital-related debt	1,146	1,208	1,275	729
Gain (loss) on disposal of capital assets	-	-	10	(40)
Total Nonoperating Expenses	1,146	1,208	1,285	689
Total Expenses	\$ 53,136	\$ 49,409	\$ 44,689	\$ 45,661

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

	2021	2020	2019	2018
Operating Expenses:				
Instruction	32.83%	36.48%	37.71%	38.70%
Public service	0.24%	0.26%	0.38%	0.38%
Academic support	13.31%	13.87%	14.07%	14.29%
Student services	7.97%	8.35%	8.59%	8.58%
Institutional support	12.77%	12.02%	12.34%	12.43%
Operation and maintenance of plant	7.40%	7.64%	7.83%	6.51%
Scholarships and fellowships	17.66%	12.56%	8.88%	9.95%
Auxiliary enterprises	3.16%	3.77%	4.47%	5.03%
Depreciation	2.50%	2.61%	2.85%	2.64%
Total Operating Expenses	97.84%	97.56%	97.12%	98.49%
Nonoperating Expenses:				
Interest on capital-related debt	2.16%	2.44%	2.85%	1.60%
Gain (loss) on disposal of capital assets	0.00%	0.00%	0.02%	-0.09%
Total Nonoperating Expenses	2.16%	2.44%	2.88%	1.51%
Total Expenses	100.00%	100.00%	100.00%	100.00%

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

	2017	2016	2015	2014	2013	2012
\$	18,241	\$ 17,067	\$ 17,959	\$ 17,506	\$ 15,217	\$ 15,687
	188	173	167	162	165	155
	5,531	5,991	4,793	4,696	4,545	3,818
	3,390	2,704	2,596	2,527	2,459	2,518
	5,348	4,967	6,291	4,823	3,849	3,763
	3,154	2,756	3,204	3,110	3,939	4,306
	5,156	4,707	4,008	4,437	4,962	5,264
	2,040	2,083	2,135	2,118	2,117	1,977
	1,209	1,170	1,145	1,138	1,147	1,138
	44,257	41,618	42,298	40,517	38,400	38,626
	463	497	496	539	619	670
	49	43	-	-	-	-
	512	540	496	539	619	670
\$	44,769	\$ 42,158	\$ 42,794	\$ 41,056	\$ 39,019	\$ 39,296

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

	2017	2016	2015	2014	2013	2012
	40.74%	40.48%	41.97%	42.64%	39.00%	39.92%
	0.42%	0.41%	0.39%	0.39%	0.42%	0.39%
	12.35%	14.21%	11.20%	11.44%	11.65%	9.72%
	7.57%	6.41%	6.07%	6.16%	6.30%	6.41%
	11.95%	11.78%	14.70%	11.75%	9.86%	9.58%
	7.05%	6.54%	7.49%	7.58%	10.10%	10.96%
	11.52%	11.17%	9.37%	10.81%	12.72%	13.40%
	4.56%	4.94%	4.99%	5.16%	5.43%	5.03%
	2.70%	2.78%	2.68%	2.77%	2.94%	2.90%
	98.86%	98.72%	98.84%	98.69%	98.41%	98.29%
	1.03%	1.18%	1.16%	1.31%	1.59%	1.71%
	0.11%	0.10%	0.00%	0.00%	0.00%	0.00%
	1.14%	1.28%	1.16%	1.31%	1.59%	1.71%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

ALVIN COMMUNITY COLLEGE

TUITION AND FEES

Last Ten Academic Years

Academic Year (Fall)	Resident Fees per Semester Credit Hour (SCH)			Resident Fees per Semester			Student Activity Fee	
	In-District Tuition	Out-of- District Tuition	General Service Fee	Registration Fee (per Student)	Technology Fee			
2020	\$ 47	\$ 94	\$ 7	\$ 30	\$ 90	\$ 30	\$	
2019	\$ 46	\$ 92	\$ 7	\$ 30	\$ 90	\$ 30	\$	
2018	\$ 46	\$ 92	\$ 7	\$ 30	\$ 89	\$ 30	\$	
2017	\$ 46	\$ 92	\$ 7	\$ 30	\$ 60	\$ 30	\$	
2016	\$ 45	\$ 90	\$ 7	\$ 30	\$ 60	\$ 22	\$	
2015	\$ 45	\$ 90	\$ 5	\$ 30	\$ 60	\$ 22	\$	
2014	\$ 44	\$ 88	\$ 5	\$ 30	\$ 60	\$ 22	\$	
2013	\$ 44	\$ 88	\$ 5	\$ 30	\$ 60	\$ 22	\$	
2012	\$ 42	\$ 84	\$ 5	\$ 30	\$ 45	\$ 22	\$	
2011	\$ 42	\$ 84	\$ 5	\$ 30	\$ 45	\$ 22	\$	

Academic Year (Fall)	Non-Resident Fees per Semester Credit Hour (SCH)		General Service Fee	Non-Resident Fees per Semester		Student Activity Fee	
	Non-Resident Tuition Out of State	Non-Resident Tuition International		Registration Fee (per Student)	Technology Fee		
2020	\$ 143	\$ 143	\$ 7	\$ 30	\$ 90	\$ 30	\$
2019	\$ 140	\$ 140	\$ 7	\$ 30	\$ 90	\$ 30	\$
2018	\$ 140	\$ 140	\$ 7	\$ 30	\$ 89	\$ 30	\$
2017	\$ 140	\$ 140	\$ 7	\$ 30	\$ 60	\$ 30	\$
2016	\$ 140	\$ 140	\$ 7	\$ 30	\$ 60	\$ 22	\$
2015	\$ 140	\$ 140	\$ 5	\$ 30	\$ 60	\$ 22	\$
2014	\$ 134	\$ 134	\$ 5	\$ 30	\$ 60	\$ 22	\$
2013	\$ 134	\$ 134	\$ 5	\$ 30	\$ 60	\$ 22	\$
2012	\$ 130	\$ 130	\$ 5	\$ 30	\$ 45	\$ 22	\$
2011	\$ 130	\$ 130	\$ 5	\$ 30	\$ 45	\$ 22	\$

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

Resident Fees per Semester

Security Fee	LRC Fee	Bursar Fee	Cost for 12 SCH In-District	Cost for 12 SCH Out-of-District	Increase from Prior Year In-District	Increase from Prior Year Out-of-District
30	\$ 15	\$ 10	\$ 853	\$ 1,417	1.48%	1.76%
30	\$ 15	\$ 10	\$ 841	\$ 1,393	0.12%	0.07%
30	\$ 15	\$ 10	\$ 840	\$ 1,392	3.58%	2.13%
30	\$ 15	\$ 10	\$ 811	\$ 1,363	3.84%	3.18%
20	\$ 15	\$ 10	\$ 781	\$ 1,321	1.83%	1.07%
20	\$ 15	\$ 10	\$ 767	\$ 1,307	1.59%	1.87%
20	\$ 15	\$ 10	\$ 755	\$ 1,283	0.00%	0.00%
20	\$ 15	\$ 10	\$ 755	\$ 1,283	5.45%	5.16%
20	\$ 15	\$ 10	\$ 716	\$ 1,220	0.00%	0.00%
20	\$ 15	\$ 10	\$ 716	\$ 1,220	117.38%	117.08%

Non-Resident Fees per Semester

Security Fee	LRC Fee	Bursar Fee	Cost for 12 SCH Non-Resident	Cost for 12 SCH International	Increase from Prior Year Non-Resident	Increase from Prior Year International
30	\$ 15	\$ 10	\$ 2,005	\$ 2,005	1.86%	1.86%
30	\$ 15	\$ 10	\$ 1,969	\$ 1,969	0.05%	0.05%
30	\$ 15	\$ 10	\$ 1,968	\$ 1,968	1.50%	1.50%
30	\$ 15	\$ 10	\$ 1,939	\$ 1,939	0.94%	0.94%
20	\$ 15	\$ 10	\$ 1,921	\$ 1,921	0.73%	0.73%
20	\$ 15	\$ 10	\$ 1,907	\$ 1,907	3.92%	3.92%
20	\$ 15	\$ 10	\$ 1,835	\$ 1,835	0.00%	0.00%
20	\$ 15	\$ 10	\$ 1,835	\$ 1,835	3.56%	3.56%
20	\$ 15	\$ 10	\$ 1,772	\$ 1,772	0.00%	0.00%
20	\$ 15	\$ 10	\$ 1,772	\$ 1,772	101.96%	101.96%

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

Fiscal Year	Assessed Valuation of Property	Less Exemptions	Taxable Assessed Value (TAV)	Ratio of Taxable Assessed Value to Assessed Value
2020-21	\$ 14,216,441	\$ 1,654,944	\$ 12,561,497	88.36%
2019-20	\$ 12,699,708	\$ 1,467,123	\$ 11,232,585	88.45%
2018-19	\$ 11,170,890	\$ 1,170,942	\$ 9,999,948	89.52%
2017-18	\$ 10,011,248	\$ 736,327	\$ 9,274,921	92.65%
2016-17	\$ 8,979,798	\$ 545,730	\$ 8,434,068	93.92%
2015-16	\$ 8,146,011	\$ 532,166	\$ 7,613,845	93.47%
2014-15	\$ 7,776,726	\$ 645,321	\$ 7,131,405	91.70%
2013-14	\$ 7,072,385	\$ 566,309	\$ 6,506,076	91.99%
2012-13	\$ 6,657,772	\$ 598,418	\$ 6,059,354	91.01%
2011-12	\$ 6,526,053	\$ 1,187,556	\$ 5,338,497	81.80%

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

Direct Rate

Maintenance & Operations (a)	Debt Service (a)	Total (a)
\$ 0.170579	\$ 0.012864	\$ 0.183443
\$ 0.171438	\$ 0.014424	\$ 0.185862
\$ 0.171802	\$ 0.015973	\$ 0.187775
\$ 0.163608	\$ 0.017142	\$ 0.180750
\$ 0.172848	\$ 0.018896	\$ 0.191744
\$ 0.182979	\$ 0.021030	\$ 0.204009
\$ 0.173798	\$ 0.025687	\$ 0.199485
\$ 0.176540	\$ 0.023216	\$ 0.199756
\$ 0.175119	\$ 0.024637	\$ 0.199756
\$ 0.173798	\$ 0.025687	\$ 0.199485

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

<u>Fiscal Year</u>	<u>State Appropriation</u>	<u>Appropriation per FTSE</u>		<u>Appropriation per Contact Hour</u>
		<u>FTSE (a)</u>	<u>State Appropriation per FTSE</u>	<u>Academic Contact Hours (a)</u>
2020-21	\$ 12,398	\$ 7,048	\$ 1,759	1,374
2019-20	\$ 12,291	\$ 7,072	\$ 1,738	1,470
2018-19	\$ 11,637	\$ 7,209	\$ 1,614	1,446
2017-18	\$ 11,121	\$ 7,859	\$ 1,415	1,431
2016-17	\$ 9,319	\$ 8,144	\$ 1,144	1,477
2015-16	\$ 9,403	\$ 7,767	\$ 1,211	1,364
2014-15	\$ 9,299	\$ 7,211	\$ 1,290	1,290
2013-14	\$ 9,208	\$ 7,568	\$ 1,217	1,368
2012-13	\$ 8,360	\$ 7,400	\$ 1,130	1,354
2011-12	\$ 9,128	\$ 7,562	\$ 1,207	1,396

Notes:

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

(a) Source CBM 004

Appropriation per Contact Hour

Voc/Tech Contact Hours (a)	Total Contact Hours	State Appropriation per Contact Hour
510	1,884	\$ 6.58
663	2,133	\$ 5.76
699	2,145	\$ 5.43
734	2,165	\$ 5.14
799	2,276	\$ 4.09
780	2,144	\$ 4.39
775	2,065	\$ 4.50
777	2,253	\$ 4.09
818	2,408	\$ 3.47
857	2,472	\$ 3.69

ALVIN COMMUNITY COLLEGE

SS-7

PRINCIPAL TAXPAYERS

Last Ten Tax Years

Taxpayer	Type of Business	Fiscal Year		
		(amounts expressed in thousands)		
		2021	2020	2019
Ineos USA LLC	petrochemical	\$ 1,193,405	\$ 477,624	\$ 374,362
Ineos Olefins & Polymers	petrochemical	539,853	824,208	520,187
Denbury Onshore LLC	oil and gas exploration	138,981	184,942	235,113
Ascend Performance Materials	manufacturing	101,627	91,688	97,119
Equistar Chemicals LP	petrochemical	-	-	-
Novus International Inc	agriculture	-	-	-
Schlumberger Well Svcs	oilfield services	-	35,498	41,730
Center Point Energy	utility	70,333	63,628	57,560
Huntsman Petrochemical Corp	petrochemical	-	-	-
Cyanco International	manufacturing	45,191	50,213	50,977
Amreit SPF Shadow Creek LP	investment	65,673	73,132	86,133
UVN-TIC LLC ETAL	real estate	37,000	-	-
Pearland Investments LTD PRT	real estate	-	-	-
Pearland Town Center LP	investment	81,505	81,692	95,033
Team Services Inc.	manufacturing	-	-	-
Pearland Multifamily DST	real estate	-	-	-
Shadow Creek Apartments LLC	real estate	36,600	40,800	35,989
Dune Operating Company	oil & gas	-	-	-
12400 Shadow Creek Parkway LLC	real estate	-	-	-
Discovery Shadow Creek Owner	real estate	-	-	-
Shadow Kirby LTD	real estate	-	-	-
Weatherford US LP	oil and gas	-	-	-
Energyquest Inc.	utility	-	-	-
BNSF Railway Co.	transportation	-	-	-
Texas New Mexico Power Co.	utility	-	-	-
Argent Energy	utility	-	-	-
Rice-Tec Inc.	agriculture	-	-	-
Shadow Creek Phase II	real estate	-	-	-
MAR Shadow Creek LP	real estate	58,300	70,000	58,900
MRP Radius Shadow Creek LLC	real estate	-	-	-
Schlumberger Technology Corp.	production	46,516	-	-
DD SCR V LLC	investment	-	37,506	33,419
DD SCR VI LLC	investment	39,820	43,741	47,557
W-F&B 11900 Shadow Creek Owner VIII LP	real estate	39,300	47,416	36,247
Goodgarden Owner GP	investment	41,000	45,400	39,850
Brazoria-SCR Assoc LLC & SC Assoc	real estate	37,300	42,500	36,070
Southfork Lake LLC	real estate	37,097	39,558	35,900
Pearland IL Group LP	real estate	-	-	-
Seaway Crude Pipeline Company LLC	production	61,948	55,236	51,111
SPUS8 Shadow Creek	real estate	36,700	41,633	35,903
Team Industrial Services Inc	manufacturing	-	-	35,579
2500 Business Center Owner LP	real estate	40,000	51,179	-
	Totals	\$ 2,748,149	\$ 2,397,594	\$ 2,004,739
Total Taxable Assessed Value		\$ 12,561,497	\$ 11,232,585	\$ 9,999,948

Fiscal Year
(amounts expressed in thousands)

2018	2017	2016	2015	2014	2013	2012
\$ 46,257	\$ 415,081	\$ 426,518	\$ 469,884	\$ 401,327	\$ 401,327	\$ 371,419
479,619	-	-	-	-	-	-
179,570	168,085	139,588	250,781	381,509	381,509	302,544
91,141	95,638	76,124	75,566	77,754	77,754	77,403
-	-	-	-	-	-	16,484
40,002	41,308	46,146	49,544	46,013	46,013	49,610
46,117	47,116	48,297	51,229	51,529	51,529	33,614
51,952	47,427	45,146	41,579	42,514	42,514	41,357
-	-	22,131	29,086	41,872	41,872	47,690
52,284	53,625	53,625	53,625	61,875	61,875	40,500
66,511	83,833	68,227	48,319	48,188	48,188	47,959
-	35,450	32,195	-	-	-	-
-	-	-	-	-	-	-
92,489	89,000	80,701	70,769	69,086	69,086	66,757
37,162	30,878	29,351	29,334	22,377	22,377	50,523
30,000	33,624	30,574	39,771	24,206	24,206	-
32,500	35,971	35,219	29,900	23,746	23,746	-
-	-	-	-	-	-	-
-	-	35,701	29,000	27,100	27,100	27,100
35,126	37,578	34,401	27,934	26,780	26,780	25,330
-	-	33,000	28,500	25,000	25,000	25,000
-	-	23,680	23,805	23,971	23,971	30,530
-	-	-	-	-	-	-
-	-	-	-	-	-	19,015
-	-	23,092	-	20,910	20,910	19,196
-	-	-	-	-	-	18,209
-	-	-	-	-	-	17,033
-	-	-	-	20,605	20,605	-
57,306	57,481	53,085	44,000	-	-	-
-	-	-	24,155	-	-	-
-	-	-	27,041	21,926	21,926	-
37,000	46,406	-	-	-	-	-
35,250	38,420	-	-	-	-	-
38,500	38,141	-	-	-	-	-
35,843	36,453	-	-	-	-	-
34,245	-	-	-	-	-	-
-	25,500	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,518,874</u>	<u>\$ 1,457,015</u>	<u>\$ 1,336,801</u>	<u>\$ 1,443,822</u>	<u>\$ 1,458,288</u>	<u>\$ 1,458,288</u>	<u>\$ 1,327,273</u>
<u>\$ 9,274,921</u>	<u>\$ 8,434,068</u>	<u>\$ 7,613,845</u>	<u>\$ 7,131,405</u>	<u>\$ 6,506,076</u>	<u>\$ 6,059,354</u>	<u>\$ 5,338,497</u>

ALVIN COMMUNITY COLLEGE

SS-7

PRINCIPAL TAXPAYERS (CONTINUED)

Last Ten Tax Years

Taxpayer	Type of Business	Fiscal Year		
		2021	2020	2019
Ineos USA LLC	petrochemical	9.50%	4.25%	3.74%
Ineos Olefins & Polymers	petrochemical	4.30%	7.34%	5.20%
Denbury Onshore LLC	oil and gas exploration	1.11%	1.65%	2.35%
Ascend Performance Materials	manufacturing	0.81%	0.82%	0.97%
Equistar Chemicals LP	petrochemical	0.00%	0.00%	0.00%
Novus International Inc	agriculture	0.00%	0.00%	0.00%
Schlumberger Well Svcs	oilfield services	0.00%	0.32%	0.42%
Center Point Energy	utility	0.56%	0.57%	0.58%
Huntsman Petrochemical Corp	petrochemical	0.00%	0.00%	0.00%
Cyanco International	manufacturing	0.36%	0.45%	0.51%
Amreit SPF Shadow Creek LP	investment	0.52%	0.65%	0.86%
UVN-TIC LLC ETAL	real estate	0.29%	0.00%	0.00%
Pearland Investments LTD PRT	real estate	0.00%	0.00%	0.00%
Pearland Town Center LP	investment	0.65%	0.73%	0.95%
Team Services Inc.	manufacturing	0.00%	0.00%	0.00%
Pearland Multifamily DST	real estate	0.00%	0.00%	0.00%
Shadow Creek Apartments LLC	real estate	0.29%	0.36%	0.36%
Dune Operating Company	oil and gas	0.00%	0.00%	0.00%
12400 Shadow Creek Parkway LLC	real estate	0.00%	0.00%	0.00%
Discovery Shadow Creek Owner	real estate	0.00%	0.00%	0.00%
Shadow Kirby LTD	real estate	0.00%	0.00%	0.00%
Weatherford US LP	oil & gas	0.00%	0.00%	0.00%
Energyquest Inc.	utility	0.00%	0.00%	0.00%
BNSF Railway Co.	transportation	0.00%	0.00%	0.00%
Texas New Mexico Power Co.	utility	0.00%	0.00%	0.00%
Argent Energy	utility	0.00%	0.00%	0.00%
Rice-Tec Inc.	agriculture	0.00%	0.00%	0.00%
Shadow Creek Phase II	real estate	0.00%	0.00%	0.00%
MAR Shadow Creek LP	real estate	0.46%	0.62%	0.59%
MRP Radius Shadow Creek LLC	real estate	0.00%	0.00%	0.00%
Schlumberger Technology Corp.	exploration/production	0.37%	0.00%	0.00%
DD SCR V LLC	investment	0.00%	0.33%	0.33%
DD SCR VI LLC	investment	0.32%	0.39%	0.48%
W-F&B 11900 Shadow Creek Owner VIII LP	real estate	0.31%	0.42%	0.36%
Goodgarden Owner GP	investment	0.33%	0.40%	0.40%
Brazoria-SCR Assoc LLC & SC Assoc	real estate	0.30%	0.38%	0.36%
Southfork Lake LLC	real estate	0.30%	0.35%	0.36%
Pearland IL Group LP	real estate	0.00%	0.00%	0.00%
Seaway Crude Pipeline Company LLC	exploration/production	0.49%	0.49%	0.51%
SPUS8 Shadow Creek	real estate	0.29%	0.37%	0.36%
Team Industrial Services Inc	manufacturing	0.00%	0.00%	0.36%
2500 Business Center Owner LP	real estate	0.32%	0.46%	0.00%
		<u>21.88%</u>	<u>21.34%</u>	<u>20.05%</u>

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ALVIN COMMUNITY COLLEGE

SS-8

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

(amounts expressed in thousands)

Fiscal Year Ended August 31	Total Tax Levy (a)	Collections Current Levy (b)	Percentage	Current Collections of Prior Levies (b)	Total Collections (c)	Percentage of Current Levy
2021	\$ 23,022	\$ 22,848	99.24%	\$ -	\$ 22,848	99.24%
2020	\$ 20,849	\$ 20,647	99.03%	\$ -	\$ 20,647	99.03%
2019	\$ 18,777	\$ 18,579	98.95%	\$ -	\$ 18,579	98.95%
2018	\$ 16,768	\$ 16,586	98.91%	\$ 107	\$ 16,693	99.55%
2017	\$ 16,173	\$ 15,994	98.89%	\$ 42	\$ 16,036	99.15%
2016	\$ 15,537	\$ 15,377	98.97%	\$ 17	\$ 15,394	99.08%
2015	\$ 14,516	\$ 14,341	98.79%	\$ 15	\$ 14,356	98.90%
2014	\$ 12,986	\$ 12,832	98.81%	\$ 4	\$ 12,836	98.84%
2013	\$ 12,119	\$ 12,040	99.35%	\$ (2)	\$ 12,038	99.33%
2012	\$ 11,764	\$ 11,710	99.54%	\$ 1	\$ 11,711	99.55%

Source: Local Tax Assessor/Collector and District records

(a) As of August 31

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

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

ALVIN COMMUNITY COLLEGE

SS-9

RATIOS OF OUTSTANDING DEBT

Last Ten Fiscal Years

For the Fiscal Years Ended August 31,

(amounts expressed in thousands)

	2021	2020	2019	2018
General Bonded Debt:				
General obligation bonds	\$ 6,095	\$ 7,460	\$ 8,745	\$ 9,955
Less: Funds restricted for debt service	(1,632)	(1,640)	(1,609)	(1,603)
Net general bonded debt	4,463	5,820	7,136	8,352
Notes	20,420	21,165	21,870	22,565
Capital leases	-	-	-	-
Total Outstanding Debt	\$ 24,883	\$ 26,985	\$ 29,006	\$ 30,917
General Bonded Debt Ratios:				
As a percentage of Taxable Assessed Value (TAN)	0.04%	0.07%	0.09%	0.11%
Total Outstanding Debt Ratios:				
Per capita	\$ 829	\$ 900	\$ 27	\$ 31
Per student	\$ 3,555	\$ 3,855	\$ 4,144	\$ 4,417
As a percentage of Taxable Assessed Value (TAV)	198.09%	240.24%	290.06%	0.33%

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

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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 11,125	\$ 12,255	\$ 13,350	\$ 14,380	\$ 15,305	\$ 16,160
(1,603)	(1,624)	(1,585)	(1,523)	(1,513)	(1,528)
<u>9,522</u>	<u>10,631</u>	<u>11,765</u>	<u>12,857</u>	<u>13,792</u>	<u>14,632</u>
-	-	-	-	-	-
12	23	34	44	-	-
<u>\$ 9,534</u>	<u>\$ 10,654</u>	<u>\$ 11,799</u>	<u>\$ 12,901</u>	<u>\$ 13,792</u>	<u>\$ 14,632</u>

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

\$ 35	\$ 39	\$ 42	\$ 46	\$ 50	\$ 52
\$ 1,372	\$ 1,636	\$ 1,705	\$ 1,864	\$ 1,935	\$ 2,036
0.11%	0.14%	0.17%	0.20%	0.23%	0.25%

ALVIN COMMUNITY COLLEGE

SS-10

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Taxable Assessed Value	\$ 12,561,497	\$ 11,232,585	\$ 9,999,948	\$ 9,274,921
General Obligation Bonds:				
Statutory tax levy limit for debt service	62,807	56,163	50,000	46,375
Less: Funds restricted for repayment of general obligation bonds	(1,632)	(1,640)	(1,609)	(1,603)
Total Net General Obligation Debt	<u>61,175</u>	<u>54,523</u>	<u>48,391</u>	<u>44,772</u>
Current Year Debt Service Requirements	<u>2,110</u>	<u>1,990</u>	<u>1,905</u>	<u>1,596</u>
Excess of Statutory Limit for Debt Service over Current Requirements	<u>\$ 59,065</u>	<u>\$ 52,533</u>	<u>\$ 46,486</u>	<u>\$ 43,176</u>
Net Current Requirements as a % of Statutory Limit	0.03%	0.04%	0.04%	0.03%

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

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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 8,434,068	\$ 7,615,957	\$ 7,131,405	\$ 6,506,076	\$ 6,059,354	\$ 5,888,930
42,170	38,080	35,657	32,530	30,297	29,445
(1,603)	(1,624)	(1,585)	(1,523)	(1,513)	(1,528)
<u>40,567</u>	<u>36,456</u>	<u>34,072</u>	<u>31,007</u>	<u>28,784</u>	<u>27,917</u>
<u>1,595</u>	<u>1,595</u>	<u>1,567</u>	<u>1,501</u>	<u>1,443</u>	<u>1,405</u>
<u>\$ 38,972</u>	<u>\$ 34,861</u>	<u>\$ 32,505</u>	<u>\$ 29,506</u>	<u>\$ 27,341</u>	<u>\$ 26,512</u>
0.04%	0.04%	0.04%	0.05%	0.05%	0.05%

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

Fiscal Year	District Population	District Personal Income (a) (in Thousands)	District Personal Income Per Capita	District Unemployment Rate
2021	372,031	\$ (a)	\$ (a)	6.9%
2020	374,264	\$ 18,104,830	\$ 48,374	3.5% *
2019	370,200	\$ 17,487,902	\$ 47,239	4.5%
2018	362,457	\$ 16,645,867	\$ 45,925	5.3%
2017	354,195	\$ 15,528,652	\$ 43,842	5.2%
2016	346,312	\$ 15,537,867	\$ 44,867	5.0%
2015	338,124	\$ 13,504,267	\$ 42,519	6.1%
2014	330,242	\$ 13,788,051	\$ 41,751	7.1%
2013	324,769	\$ 13,104,592	\$ 40,351	7.1%
2012	319,973	\$ 12,550,313	\$ 39,315	8.7%

Sources:

Population from U.S. Bureau of the Census

Personal income from U.S. Bureau of Economic Analysis

Unemployment rate from Texas Workforce Commission (Annual when possible)

Notes:

(a) Not yet available

* Updated from last year

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ALVIN COMMUNITY COLLEGE

SS-12

PRINCIPAL EMPLOYERS

Current Fiscal Year

<u>Employer</u>	<u>Employees (1)</u>	<u>Employment (2)</u>
Alvin Independent School District	2,520	2.60%
Empereon Constar	700	0.72%
Alvin Community College	545	0.56%
Wal-Mart Associates	520	0.54%
Ascend Performance Materials	470	0.48%
INEOS Olefins & Polymers USA	440	0.45%
Ron Carter Automotive	320	0.33%
Rice-Tec	300	0.31%
Team	257	0.26%
City of Alvin	247	0.25%
BeAed	200	0.21%
Diversified Ceramics	91	0.09%
	<u>6,610</u>	<u>6.81%</u>

Source:

(1) Alvin Economic Development

(2) US Census - Brazoria County Total Employment

Note:

Percentages are calculated using the midpoints of the ranges.

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

SS-13

	Fiscal Year			
	2021	2020	2019	2018
Faculty				
Full-Time	104	113	114	111
Part-Time	326	362	401	345
Total	430	475	515	456
Faculty				
Full-Time	24.2%	23.8%	22.1%	24.3%
Part-Time	75.8%	76.2%	77.9%	75.7%
Staff and Administrators				
Full-Time	187	196	185	180
Part-Time	145	69	85	102
Total	332	265	270	282
Staff and Administrators				
Full-Time	56.3%	74.0%	68.5%	63.8%
Part-Time	43.7%	26.0%	31.5%	36.2%
FTSE per Full-time Faculty	67.8	62.6	63.2	70.8
FTSE per Full-Time Staff Member	37.7	36.1	39.0	43.7
Average Annual Faculty Salary	\$ 67,825	\$ 61,849	\$ 61,421	\$ 60,770

Fiscal Year

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
113	107	103	111	110	108
<u>203</u>	<u>183</u>	<u>194</u>	<u>170</u>	<u>170</u>	<u>180</u>
<u><u>316</u></u>	<u><u>290</u></u>	<u><u>297</u></u>	<u><u>281</u></u>	<u><u>280</u></u>	<u><u>288</u></u>
35.8%	36.9%	34.7%	39.5%	39.3%	37.5%
64.2%	63.1%	65.3%	60.5%	60.7%	62.5%
177	178	168	166	170	168
<u>58</u>	<u>60</u>	<u>56</u>	<u>55</u>	<u>50</u>	<u>50</u>
<u><u>235</u></u>	<u><u>238</u></u>	<u><u>224</u></u>	<u><u>221</u></u>	<u><u>220</u></u>	<u><u>218</u></u>
75.3%	74.8%	75.0%	75.1%	77.3%	77.1%
24.7%	25.2%	25.0%	24.9%	22.7%	22.9%
72.0	72.6	70.0	68.2	67.2	70.0
46.0	43.6	37.2	45.6	43.5	45.0
\$ 68,100	\$ 63,608	\$ 56,291	\$ 55,309	\$ 54,308	\$ 59,598

ALVIN COMMUNITY COLLEGE

SS-14

ENROLLMENT DETAILS

Last Five Fall Semesters

Student Classification	Fall 2020		Fall 2019	
	Number	Percentage	Number	Percentage
0-30 hours	3,739	66.88%	4,078	68.14%
31-60 hours	1,138	20.35%	1,196	19.98%
> 60 hours	714	12.77%	711	11.88%
Total	5,591	100.00%	5,985	100.00%

Semester Hour Load	Fall 2020		Fall 2019	
	Number	Percentage	Number	Percentage
Less than 3	428	7.66%	330	5.51%
3-5 semester hours	1,831	32.75%	1,822	30.44%
6-8 semester hours	1,437	25.70%	1,619	27.05%
9-11 semester hours	1,112	19.89%	1,168	19.52%
12-14 semester hours	623	11.14%	813	13.58%
15-17 semester hours	136	2.43%	194	3.24%
18 and over	24	0.43%	39	0.65%
Total	5,591	100.00%	5,985	100.00%

Tuition Status	Fall 2020		Fall 2019	
	Number	Percentage	Number	Percentage
Texas Resident (in-District)	2,612	46.72%	2,792	46.65%
Texas Resident (out-of-District)	2,814	50.33%	3,009	50.28%
Non-Resident Tuition	115	2.06%	130	2.17%
Tuition Exemption - TX Resident	50	0.89%	54	0.90%
Total	5,591	100.00%	5,985	100.00%

Fall 2018		Fall 2017	
Number	Percentage	Number	Percentage
3,814	67.56%	3,859	67.60%
1,065	18.87%	1,030	18.04%
766	13.57%	820	14.36%
5,645	100.00%	5,709	100.00%

Fall 2018		Fall 2017	
Number	Percentage	Number	Percentage
238	4.22%	283	4.96%
1,640	29.05%	1,722	30.16%
1,582	28.02%	1,596	27.96%
1,087	19.26%	1,200	21.02%
883	15.64%	708	12.40%
188	3.33%	180	3.15%
27	0.48%	20	0.35%
5,645	100.00%	5,709	100.00%

Fall 2018		Fall 2017	
Number	Percentage	Number	Percentage
2,542	45.03%	2,606	45.65%
2,912	51.59%	2,908	50.94%
130	2.30%	122	2.14%
61	1.08%	73	1.28%
5,645	100.00%	5,709	100.00%

Fall 2018	
Number	Percentage
3,191	56.53%
2,454	43.47%
5,645	100.00%

Fall 2017	
Number	Percentage
3,224	56.47%
2,485	43.53%
5,709	100.00%

Fall 2018	
Number	Percentage
3,751	52.88%
2,013	28.38%
709	10.00%
350	4.93%
94	1.33%
156	2.20%
20	0.28%
-	0.00%
7,093	100.00%

Fall 2017	
Number	Percentage
4,018	54.22%
1,943	26.22%
737	9.94%
408	5.51%
71	0.96%
137	1.85%
26	0.35%
71	0.96%
7,411	100.00%

Fall 2018	
Number	Percentage
2,020	35.78%
1,729	30.63%
443	7.85%
847	15.00%
508	9.00%
98	1.74%
5,645	100.00%

Fall 2017	
Number	Percentage
2,019	35.37%
1,737	30.43%
539	9.44%
852	14.92%
461	8.07%
101	1.77%
5,709	100.00%

22.5

22.3

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ALVIN COMMUNITY COLLEGE

SS-16

TRANSFERS TO SENIOR INSTITUTIONS

864 Fall Students as of Fall 2021

(Included only Public Senior Colleges in Texas)

	<u>Total of All Sample Transfer Students</u>	<u>% of All Sample Transfer Students</u>
1 Lamar University	8	0.93%
2 Prairie View A&M University	10	1.16%
3 Sam Houston State University	64	7.41%
4 Stephen F. Austin State University	31	3.59%
5 Tarleton State University	3	0.35%
6 Texas A&M International University	1	0.12%
7 Texas A&M University	83	9.61%
8 Texas A&M University - Commerce	2	0.23%
9 Texas A&M University - Corpus Christi	7	0.81%
10 Texas A&M University - Kingsville	3	0.35%
11 Texas A&M University - Texarkana	1	0.12%
12 Texas A&M University at Galveston	16	1.85%
13 Texas Southern University	7	0.81%
14 Texas State University	58	6.71%
15 Texas Tech University	29	3.36%
16 Texas Tech University Health Sciences Center	1	0.12%
17 Texas Woman's University	3	0.35%
18 The University of Texas - Rio Grande Valley	5	0.58%
19 The University of Texas at Arlington	18	2.08%
20 The University of Texas at Austin	36	4.17%
21 The University of Texas at Dallas	10	1.16%
22 The University of Texas at San Antonio	41	4.75%
23 The University of Texas at Tyler	4	0.46%
24 The University of Texas Health Science Center at Houston	3	0.35%
25 The University of Texas Health Science Center at San Antonio	1	0.12%
26 The University of Texas Medical Branch at Galveston	16	1.85%
27 The University of Texas Permian Basin	3	0.35%
28 University of Houston	165	19.10%
29 University of Houston - Clear Lake	181	20.95%
30 University of Houston - Downtown	35	4.05%
31 University of Houston - Victoria	3	0.35%
32 University of North Texas	15	1.74%
33 West Texas A&M University	1	0.12%
Total	<u>864</u>	<u>100.00%</u>

ALVIN COMMUNITY COLLEGE

SS-17

CAPITAL ASSET INFORMATION

Fiscal Years 2016 to 2021

	Fiscal Year			
	2021	2020	2019	2018
Academic buildings	12	12	12	12
Square footage (in thousands)	365	365	365	365
Libraries	1	1	1	1
Square footage (in thousands)	12	12	12	12
Number of volumes (in thousands)	12	12	12	12
Administrative and support buildings	3	3	3	3
Square footage (in thousands)	25	25	25	25
Dining facilities	1	1	1	1
Square footage (in thousands)	5	5	5	5
Average daily customers	150	150	150	150
Athletic facilities	8	8	8	8
Square footage (in thousands)	28	28	28	28
Stadiums	-	-	-	-
Gymnasiums	1	1	1	1
Fitness centers	1	1	1	1
Tennis courts	6	6	6	6
Plant facilities	1	1	1	1
Square footage (in thousands)	20	20	20	20
Transportation				
Cars	6	6	5	5
Light trucks/vans/ambulance	8	8	7	11
Buses	2	2	2	2
Heavy trucks	2	2	2	3

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

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ANNUAL FINANCIAL REPORT

of the

**ALVIN COMMUNITY COLLEGE
FOUNDATION**

For the Years Ended
August 31, 2021 and 2020

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ALVIN COMMUNITY COLLEGE FOUNDATION

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Alvin Community College Foundation:

Report on the Financial Statements

We have audited the accompanying financial statements of the Alvin Community College Foundation (the "Foundation") (a nonprofit organization), which comprise the statements of financial position as of August 31, 2021 and 2020, and the related statement of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

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

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

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
December 8, 2021

FINANCIAL STATEMENTS

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ALVIN COMMUNITY COLLEGE FOUNDATION

STATEMENTS OF FINANCIAL POSITION

August 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<u>Assets</u>		
Cash and cash equivalents	\$ 174,981	\$ 197,476
Investments	4,375,272	3,521,793
Art inventory	5,251	5,251
Prepays	3,900	2,200
Total Assets	<u>\$ 4,559,404</u>	<u>\$ 3,726,720</u>
<u>Liabilities and Net Assets</u>		
Accounts payable	\$ 4,006	\$ 21,162
Total Liabilities	<u>4,006</u>	<u>21,162</u>
Net assets:		
Without donor restrictions	179,644	165,462
With donor restrictions:		
Purpose restrictions	3,064,280	2,228,622
Perpetual in nature	1,311,474	1,311,474
Total Net Assets	<u>4,555,398</u>	<u>3,705,558</u>
Total Liabilities and Net Assets	<u>\$ 4,559,404</u>	<u>\$ 3,726,720</u>

See Notes to Financial Statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

STATEMENTS OF ACTIVITIES

For the Years Ended August 31, 2021 and 2020

	Without Donor	With Donor	Total	
	Restrictions	Restrictions	2021	2020
Revenues				
Support and revenue:				
Contributions and grants	\$ -	\$ 129,009	\$ 129,009	\$ 176,937
Gala income	62,299	-	62,299	82,811
Dolphin Athletics	-	2,600	2,600	1,950
ACC Feed the Hungry	-	-	-	599
Interest and dividend income	-	70,197	70,197	73,065
Investment gains, net	-	783,138	783,138	253,309
Unrestricted income	8,927	-	8,927	4,023
Other income	6,455	-	6,455	1,030
Total Local Support	<u>77,681</u>	<u>984,944</u>	<u>1,062,625</u>	<u>593,724</u>
Net assets released from restrictions:				
Restriction satisfied by payments	149,286	(149,286)	-	-
Total Support and Revenues	<u>226,967</u>	<u>835,658</u>	<u>1,062,625</u>	<u>593,724</u>
Expenses				
Program services:				
Scholarships	117,116	-	117,116	76,751
Awards	31,258	-	31,258	41,824
Total Program Services	<u>148,374</u>	<u>-</u>	<u>148,374</u>	<u>118,575</u>
Support services:				
Fundraising:				
Gala expenses	848	-	848	35,073
Dolphin Athletics expenses	912	-	912	-
ACC Feed the Hungry expenses	-	-	-	2,500
Total Fundraising	<u>1,760</u>	<u>-</u>	<u>1,760</u>	<u>37,573</u>
Management and general:				
Professional services	36,427	-	36,427	22,970
Operating expenses and supplies	23,054	-	23,054	8,890
Other	3,170	-	3,170	37,552
Total Management and General	<u>62,651</u>	<u>-</u>	<u>62,651</u>	<u>69,412</u>
Total Expenses	<u>212,785</u>	<u>-</u>	<u>212,785</u>	<u>225,560</u>
Change in Net Assets	14,182	835,658	849,840	368,164
Beginning net assets	165,462	3,540,096	3,705,558	3,337,394
Ending Net Assets	<u>\$ 179,644</u>	<u>\$ 4,375,754</u>	<u>\$ 4,555,398</u>	<u>\$ 3,705,558</u>

See Notes to Financial Statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

STATEMENTS OF CASH FLOWS

For the Years Ended August 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities		
Increase in net assets	\$ 849,840	\$ 103,993
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Investment (gains), net	(783,138)	(253,309)
Interest earnings	(70,197)	(73,065)
(Increase) decrease in current assets:		
Accounts receivable	-	450
Prepays	(1,700)	(2,200)
Increase (decrease) in current liabilities:		
Accounts payable	(17,156)	(24,574)
Net Cash (Used) by Operating Activities	<u>(22,351)</u>	<u>(248,705)</u>
Cash Flows from Investing Activities		
Purchase of investments	(167,378)	(85,050)
Proceeds from sale of investments	167,234	92,979
Net Cash Provided (Used) by Investing Activities	<u>(144)</u>	<u>7,929</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(22,495)	23,395
Beginning cash and cash equivalents	197,476	174,081
Ending Cash and Cash Equivalents	<u>\$ 174,981</u>	<u>\$ 197,476</u>

See Notes to Financial Statements.

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ALVIN COMMUNITY COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2021 and 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The general purpose financial statements of Alvin Community College Foundation (the “Foundation”) were prepared in conformity with accounting principles generally accepted in the United States of America. The Financial Accounting Standards Board (FASB) is the accepted standard setting body for establishing not-for-profit accounting and financial reporting principles.

Reporting Entity

The Foundation is a not-for-profit organization incorporated in the State of Texas in 1974 and exempt from federal income taxes pursuant to Section 501(c)(3) of the Internal Revenue Code. The Foundation is governed by a Board of Directors (the “Board”) comprised of 29 members. There shall be a total of not more than 30 Directors selected in the manner provided by the Articles of the Corporation. Those individuals who shall hold the positions of President of Alvin Community College (the “College”) and the Administrator appointed as Executive Director shall serve for their tenure at the College in those positions as members of the Board.

Basis of Accounting and Presentation

The financial statements of the Foundation have been prepared in accordance with U.S. generally accepted accounting principles, which require the Foundation to report information regarding its financial position and activities according to the net asset classifications noted below.

Net assets and revenues, expenses, gains, and losses are classified based on the existence and nature or absence of donor-imposed restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Net assets without donor restrictions – This classification represents net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – This classification represents net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities. The Statement of Activities reports all changes in net assets and includes the presentation of functional expenses.

Fair Value Considerations

The Foundation uses fair value to measure financial assets and liabilities. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. The fair value hierarchy established and prioritized fair value measurements into three levels based on the nature of the inputs. The hierarchy gives the highest priority to inputs based on market data from independent sources (observable inputs – Level 1) and the lowest priority to a reporting entity’s internal assumptions based upon the best information available when external market data is limited or unavailable (unobservable inputs – Level 3).

ALVIN COMMUNITY COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2021 and 2020

The fair value option allows entities to choose, at specified election dates, to measure eligible financial assets and financial liabilities at fair value that are not otherwise required to be measured at fair value. If an organization elects the fair value option for an eligible item, changes in that item's fair value in subsequent reporting periods must be recognized in current earnings. The Foundation did not elect the fair value option for the measurement of any eligible assets or liabilities. The Foundation's remaining financial instruments (primarily cash and cash equivalents) are carried in the financial statements at amounts that reasonably approximate fair value.

Cash and Cash Equivalents

For financial statement purposes, the Foundation considers all highly liquid investment instruments with an original maturity of three months or less to be cash equivalents.

Investments and Investment Return

Investments are mostly comprised of endowed funds invested for the purpose of generating income for scholarships. Investments in marketable securities with readily determinable fair values and investments in debt securities are reported at their fair values in the Statement of Financial Position. Investment return includes interest, dividends, capital gain distributions, and realized and unrealized gains and losses. Investment return is reported in the Statement of Activities as a change in unrestricted net assets unless the use of the income is limited by donor-imposed restrictions. Investment return whose use is restricted by the donor is reported as a change in temporarily restricted net assets until expended in accordance with donor-imposed restrictions.

Independent investment departments at local financial institutions manage the investment assets. It is the policy of the Board to liquidate donated securities when they are contributed and to transfer the proceeds to an investment manager to be included in the management of the Foundation's portfolio.

Contributions

The Foundation accounts for contributions as net assets with donor restrictions or net assets without donor restrictions, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in net assets with donor restrictions in the reporting period in which the support is recognized. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Foundation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

ALVIN COMMUNITY COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2021 and 2020

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash is held in both interest-bearing and noninterest-bearing demand accounts at financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limited amount of \$250,000. As of August 31, 2021 and 2020, the Foundation did not have cash balances that exceeded the FDIC limits.

NOTE 3 – INVESTMENTS AND INVESTMENT RETURN

Investments held as of August 31, 2021 and 2020 are summarized as follows:

	2021		2020	
	Cost Basis	Market Value	Cost Basis	Market Value
US equities	\$ 1,698,653	\$ 2,518,068	\$ 1,573,477	\$ 1,817,900
International equities	167,616	264,956	165,831	222,461
Taxable fixed income	1,457,752	1,512,635	1,397,735	1,414,960
Mixed assets	65,607	79,613	63,273	66,472
Total	\$ 3,389,628	\$ 4,375,272	\$ 3,200,316	\$ 3,521,793

The following summarizes the investment return in the Statement of Activities:

	2021	2020
Dividends and interest income	\$ 70,197	\$ 73,065
Investment fees	(36,427)	(22,970)
Investment gains, net	783,138	253,309
Investment Return, Net	\$ 816,908	\$ 303,404

NOTE 4 – FAIR VALUE MEASUREMENTS

FASB ASC 820-10, *Fair Value Measurements and Disclosures* (formerly FASB Statement No. 157), establishes a single authoritative definition of fair value, sets a framework for measuring fair value, and requires additional disclosures about fair value measurements. That framework provides a fair value hierarchy that prioritizes the quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 – Inputs to the valuation methodology include:

Quoted prices for similar assets or liabilities in active markets.

Quoted prices for identical or similar assets or liabilities in inactive markets.

Inputs other than quoted prices that are observable for the asset or liability.

Inputs that are derived principally or corroborated by observable market data by correlation or other means.

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

ALVIN COMMUNITY COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2021 and 2020

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

There have been no changes in the valuation methodologies used for assets measured at fair value as of August 31, 2021 and 2020.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The value of assets measured at fair value on a recurring basis is as follows:

	Quoted Market Prices in Active Markets (Level 1)	
	2021	2020
U.S. equities	\$ 2,518,068	\$ 1,817,900
International equities	264,956	222,461
Taxable fixed income	1,512,635	1,414,960
Mixed assets	79,613	66,472
Total	\$ 4,375,272	\$ 3,521,793

NOTE 5 – ART INVENTORY

The Foundation is owner of some pieces of art that have been donated through the years to the Foundation. These pieces of art are exhibited around the College in different departments.

The art inventory includes:

	2021	2020
Art:5505 - McKinney Hillhouse	\$ 500	\$ 500
Art:5510 - Nolan Ryan Print	2,500	2,500
Art:5515 - Touchet Exhibit	2,000	2,000
Art:5520 - Touchet Print	250	250
Art:5525 - Ziya Sever	1	1
Total	\$ 5,251	\$ 5,251

ALVIN COMMUNITY COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2021 and 2020

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

At August 31, 2021 and 2020, the Foundation's net assets with donor restrictions consisted of the following:

	<u>2021</u>	<u>2020</u>
Fundraisers	\$ 11,522	14,022
Adopt-a-Grant	33,716	13,440
Athletics	7,963	3,310
Scholarships and awards	3,011,079	2,197,850
Endowments	1,311,474	1,311,474
Total	<u>\$ 4,375,754</u>	<u>\$ 3,540,096</u>

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

	<u>2021</u>	<u>2020</u>
Scholarships	\$ 117,116	\$ 76,751
Awards	31,258	41,824
Dolphin Athletics expenses	912	-
Total	<u>\$ 149,286</u>	<u>\$ 118,575</u>

NOTE 7 – ENDOWMENTS

Endowment funds are invested and managed with interest and dividends used to perpetually fund the scholarship or program requested by the donor. An endowment can be established with a gift of \$20,000 or more. Each endowed scholarship bears the name designated by the donor. The Foundation adopted investment and spending policies based on the requirements of the Uniform Prudent Management of Institutional Funds Act (the "Act"). As a result of the Foundation's interpretation of the Act, and in accordance with donor restrictions, contributions to the endowment funds are classified as net assets with donor restrictions.

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor requires the Foundation to retain as a fund of perpetual donation. Deficiencies of this nature are reported in net assets without donor restrictions as an aggregate deficiency of the fair value of net endowment assets over net assets with donor restrictions.

As of August 31, 2021, the Foundation reported total endowment assets of \$2,989,831. Endowment assets that are perpetual in nature total \$1,311,474 and endowment assets with purpose restrictions total \$1,678,357.

As of August 31, 2020, the Foundation reported total endowment assets of \$2,408,160. Endowment assets that are perpetual in nature total \$1,311,474 and endowment assets with purpose restrictions total \$1,096,686.

ALVIN COMMUNITY COLLEGE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

For the Years Ended August 31, 2021 and 2020

NOTE 8 – AVAILABILITY AND LIQUIDITY

The following represents the Foundations's financial assets at August 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 174,981	\$ 197,476
Investments	4,375,272	3,521,793
Prepays	3,900	2,200
Total financial assets	<u>4,554,153</u>	<u>3,721,469</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions - purpose restrictions	3,064,280	2,228,622
Net assets with donor restrictions - perpetual in nature	1,311,474	1,311,474
	<u>4,375,754</u>	<u>3,540,096</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 178,399</u>	<u>\$ 181,373</u>

NOTE 9 – RELATED PARTY TRANSACTIONS

Scholarships and awards paid to the College by the Foundation totaled \$148,374 and \$118,575 during the years ended August 31, 2021 and 2020, respectively. As of August 31, 2021 and 2020, the amounts due to the College were \$4,006 and \$21,162, respectively.

16. **Consider Approval of Change to CM (Local) Policy to Adopt Change Order Threshold of \$50,000 or Higher (replacing the current \$20,000 threshold) which Require Board Action and from \$20,000 or Higher and Retroactively Approve Change Orders That Are \$20,000 or Higher**

MEMORANDUM NO: 15-2022

TO: Board of Regents

FROM: Robert J. Exley, PhD

DATE: January 4, 2022

SUBJECT: Consider Approval of Change to CM (Local) Policy to Adopt a Change Order Threshold of \$50,000 or Higher (replacing the current \$20,000 threshold) which Require Board Action and Retroactively Approve Change Orders that are \$20,000 to \$50,000

Part One: Request for Local Policy Change

As you are aware, the Texas Association of School Boards Policy Manual provides guidance for local policy regarding change order approval and authority. The Legal Policy CM provides the language relevant to the parameters for contract change orders affecting scope and total contract amount. The (Local Policy) CM is the Alvin Board of Regents policy and it sets a dollar amount that requires official board approval. I have included the actual language for the Legal Policy CM and the Local Policy CM at the conclusion of this memorandum.

The current threshold in Policy CM (Local) for construction change orders is stated as \$20,000 or higher. Following discussion with College Legal Counsel, I am requesting that the Board consider raising the threshold which requires official board action from the current \$20,000 amount to \$50,000.

Part Two: Request for Retroactive Approval of Change Orders

Since the beginning of the Tax Maintenance Note projects started in 2018 the College has followed the process of sending change orders to the Board of Regents that were \$50,000 or higher. During this time period this process was followed by the two Directors of Purchasing that were employed during this time and also by AGCM Construction Managers.

A thorough review of all Tax Maintenance Note construction projects revealed three occurrences of this type and they are as follow.

I am showing 3 contracts that fall into this category. The rest that exceeded \$20k worth of changes had board pre-approved contingency funds for change orders.

Contract /Project	Total Amount	Date(s)
AVI-SPL / Nolan Ryan Center Renovation	\$22,123.49	December 10, 2020 (contract start date)
Galt Construction / Roofs Replace and/or Repair	\$39,409.00	December 19, 2020 (contract start date)
Kudela & Weinheimer / Central Courtyard Redevelopment	\$20,067.73	May 10, 2021 through December 13, 2021

Change Order language from (Legal Policy) CM

If a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the district may approve change orders making the changes. The district may grant general authority to an administrative official to approve the change orders.

The total contract price may not be increased because of the changes unless additional money for increased costs is approved for that purpose from available money or is provided for by the authorization of the issuance of time warrants.

A contract with an original contract price of \$1 million or more may not be increased by more than 25 percent. If a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$1 million or more, the total of the subsequent change orders may not increase the revised contract amount by more than 25 percent of the original contract price.

Education Code 44.0411

Change Order Language from (Local Policy) CM adopted on 7/19/2016

Change orders permitted by law shall be approved prior to executing any changes in the approved plans or in the actual construction of the facility. Change orders valued at or above \$20,000 shall require Board approval. The College President shall be authorized to approve change orders of a lesser amount.

It is recommended that the Board approve the change order threshold beyond which requires official board approval from the current \$20,000 limit to a \$50,000 limit and as well as to retroactively approve the AVI-SPL Contract change order in the amount of \$22,123.49, the Galt Construction Contract change order in the amount of \$39,409 and the Kudela & Weinheimer Contract in the amount of \$20,067.73.

RJE:tg

17. **Consider Approval of Audited Fund Balance to Transfer to Institutional Reserve**



Dr. Robert J. Exley, Ph.D
President

Your College  Right Now

MEMORANDUM NO: 12-2022

TO: Board of Regents
FROM: Robert J. Exley, PhD *RJE*
DATE: January 6, 2021
SUBJECT: Consider Approval of Audited Unrestricted Fund Balance Available to be Transferred to the Institutional Reserve for Fiscal Year Ending 8/31/2021

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

To this end, the College has \$4,060,706.58 available to transfer from the Unrestricted Fund Balance to the Institutional Reserve. This savings is due largely to the \$1,477,340 set aside for Institutional Reserve in the 2020-2021 Budget as well as funds from lapsed salaries, unspent travel dollars due to travel restrictions and HEERF Institutional funds were used to offset COVID expenditures and restore lost revenues in FY 2020/2021.

It is recommended that the Board authorize the College to make the transfer of the Unrestricted Fund Balance of \$4,060,706.58 for the fiscal year ending August 31, 2021 to the Institutional Reserve.

RJE:tg

**ALVIN COMMUNITY COLLEGE
INSTITUTIONAL RESERVE**

For FYE 8/31/2021

Balance 9/1/20	\$ (8,047,791.32)
Set Aside approved in budget 2020-2021 FY	(1,477,340.00)
Audited Fund Balance Transferred 1/14/21	(1,299,208.51)
Interest earned FY20/21	(44,328.07)
Balance at 8/31/21	(10,868,667.90)
Proposed transfer to Institutional Reserve	(4,060,706.58)
New Balance	\$ (14,929,374.48)

NOTE: Included in FY21/22 budget to go into Institutional Reserve at 8/31/22	\$ (144,444.00)
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18. **Financial Report**

Alvin Community College
Audited Consolidated Statement of Net Assets

	August 31, 2021	August 31, 2020	Variance	Explanations/Descriptions
Current Assets				
Cash and cash equivalents	591,336	1,608,810	(1,017,474)	
Short-term investments	8,162,618	19,987,530	(11,824,912)	
Accounts receivable, net	7,334,609	3,405,823	3,928,786	Installment Plans outstanding, billing outstanding to sponsors and third parties, grant billings, and CE billings
Inventories	217,360	240,303	(22,943)	
Prepays	908,691	1,230,625	(321,934)	Travel advances and prepaid expenses
Total Current Assets	17,214,614	26,473,091	(9,258,477)	
Noncurrent assets				
Long-term investments	13,250,000	13,650,000	(400,000)	
Capital assets, net	45,576,905	30,953,322	14,623,583	
Total Assets	76,041,519	71,076,413	4,965,106	
Deferred Outflows of Resources				
Deferred outflows - pensions	3,651,781	4,339,605	(687,824)	TRS pension
Deferred outflows - OPEB	9,755,156	5,951,439	3,803,717	OPEB
Total Deferred Outflows of Resources	13,406,937	10,291,044	3,115,893	
Liabilities				
Accounts payable & accrued liabilities	2,050,852	1,345,456	705,396	
Net pension liability	9,854,249	9,596,705	257,544	
Net OPEB liability	28,599,258	26,895,554	1,703,704	
Funds held for others	47,654	46,535	1,119	Agency funds - groups, clubs, etc on campus
Deferred revenues	3,903,568	4,113,549	(209,981)	Grants paid in advance and fall registrations
Compensated absences	465,914	528,706	(62,792)	Entry made annually for change in liability
Bonds payable, net of premiums	6,468,955	7,927,444	(1,458,489)	Annual payment
Tax note payable, net of premiums	22,744,548	23,626,286	(881,738)	Annual payment
Total Liabilities	74,134,998	74,080,235	54,763	
Deferred Inflows of Resources				
Deferred inflows - pensions	1,499,947	1,911,006	(411,059)	TRS pension
Deferred inflow - OPEB	7,280,493	6,709,983	570,510	OPEB
Total Deferred Inflows of Resources	8,780,440	8,620,989	159,451	
Net Assets				
Fund Balance - Equity	6,533,018	(1,333,767)	7,866,785	
Total Net Assets	6,533,018	(1,333,767)	7,866,785	

Alvin Community College
Audited Consolidated Statement of Revenue and Expense
August 31, 2021 and August 31, 2020

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget
Revenues										
Operating revenues										
Tuition and fees	2,481,335	6,696,544	6,052,116	644,428	110.65%	2,424,005	6,907,414	7,195,698	(288,284)	95.99%
Federal grants and contracts	14,603,778	1,164,153	1,138,749	25,404	0.00%	8,346,641	-	-	-	0.00%
State grants	595,133	-	-	-	0.00%	769,188	-	-	-	0.00%
Local grants	292,974	-	-	-	0.00%	537,631	-	-	-	0.00%
Auxiliary enterprises	2,302,185	-	-	-	0.00%	2,230,457	-	-	-	0.00%
Other operating revenues	266,997	87,050	52,500	34,550	165.81%	268,158	69,693	105,000	(35,307)	66.37%
Total operating revenues	20,542,402	7,947,747	7,243,365	704,382	109.72%	14,576,080	6,977,107	7,300,698	(323,591)	95.57%
Expenses										
Operating expenses										
Administrative	-	6,553,481	6,956,586	403,105	94.21%	-	5,985,866	6,466,153	480,287	92.57%
Institutional	-	5,880,513	6,945,893	1,065,380	84.66%	-	4,759,328	6,792,057	2,032,729	70.07%
Designated for Institutional Reserve	-	-	1,477,340	1,477,340	0.00%	-	-	280,000	280,000	0.00%
Occupational Technical Instruction	-	4,950,107	6,024,317	1,074,210	82.17%	-	5,181,885	6,022,650	840,765	86.04%
University Parallel Instruction	-	7,031,821	7,484,982	453,161	93.95%	-	7,042,875	7,279,530	236,655	96.75%
Student Services	-	4,073,215	4,664,048	590,833	87.33%	-	3,971,239	4,478,128	506,889	88.68%
Physical Plant	-	2,828,717	3,132,255	303,539	90.31%	-	2,891,632	3,215,050	323,418	89.94%
Unbudgeted Unrestricted (Fund 12)	991,149	-	-	-	0.00%	1,158,006	-	-	-	0.00%
Continuing Education	1,248,122	-	-	-	0.00%	1,511,601	-	-	-	0.00%
Auxiliary Enterprises	1,822,919	-	-	-	0.00%	2,107,644	-	-	-	0.00%
Local Grants	78,723	-	-	-	0.00%	200,158	-	-	-	0.00%
TPEG	293,196	-	-	-	0.00%	263,427	-	-	-	0.00%
Institutional Scholarships	-	-	-	-	0.00%	-	-	-	-	0.00%
State Grants	595,133	-	-	-	0.00%	769,188	-	-	-	0.00%
Federal Grants	14,603,778	-	-	-	0.00%	8,349,195	-	-	-	0.00%
Donor Scholarships	308,839	-	-	-	0.00%	223,185	-	-	-	0.00%
Unexpended Plant Fund	1,393,710	-	-	-	0.00%	135,254	-	-	-	0.00%
Depreciation	(14,623,583)	-	-	-	0.00%	(4,488,604)	-	-	-	0.00%
Debt Retirement	281,431	-	-	-	0.00%	482,155	-	-	-	0.00%
Tax maintenance Note	15,193,288	-	-	-	0.00%	6,160,740	-	-	-	0.00%
Total operating expenses	22,186,706	31,317,855	36,685,421	5,367,567	85.37%	16,871,949	29,832,825	34,533,568	4,700,743	86.39%
Operating Gain/(Loss)	(1,644,304)	(23,370,107)	(29,442,056)	(4,663,184)		(2,295,869)	(22,855,718)	(27,232,870)	(5,024,334)	
Nonoperating revenues										
State appropriations*	-	7,779,789	7,772,636	7,153	100.09%	-	7,786,102	7,772,636	13,466	100.17%
Property tax revenue - Current	1,602,218	19,768,406	20,117,080	(348,674)	98.27%	1,602,356	18,765,031	19,030,234	(265,203)	98.61%
Property tax revenue/Insttit Reserve	-	1,477,340	1,477,340	-	-	-	280,000	280,000	-	-
Property tax revenue - Delinquent	18,236	172,784	-	172,784	0.00%	21,890	218,008	-	218,008	0.00%
Property tax revenue - Interest & Penalties	11,350	155,882	-	155,882	0.00%	15,944	195,062	-	195,062	0.00%
Investment income	7,780	73,246	75,000	(1,754)	97.66%	249,991	259,409	150,000	109,409	172.94%
Other non-operating revenues	1,802,857	11,309	-	11,309	0.00%	765,851	15,859	-	15,859	0.00%
Total nonoperating revenues	3,442,441	29,438,756	29,442,056	(3,300)	99.99%	2,656,032	27,519,471	27,232,870	286,601	101.05%
Provided by the State										
Revenue for Insurance and Retirement	-	4,623,405	-	4,623,405	0.00%	-	4,515,783	-	4,515,783	0.00%
State Insurance Match	-	(1,087,651)	-	(1,087,651)	0.00%	-	(1,128,386)	-	(1,128,386)	0.00%
State Retirement Match	-	(2,896,937)	-	(2,896,937)	0.00%	-	(2,789,315)	-	(2,789,315)	0.00%
State Retiree Insurance	-	(638,817)	-	(638,817)	0.00%	-	(598,082)	-	(598,082)	0.00%
Increase/(decrease) in net assets	1,798,137	6,068,649	(0)	(4,666,484)		360,163	4,663,753	-	(4,737,733)	

* State Approp portion generated by CE = 211,610

220,347

* Institutional Reserve 10,868,668

8,047,791

Alvin Community College
Audited Consolidated Statement of Revenue and Expense
August 31, 2021 and August 31, 2020

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget
Revenues										
Operating revenues										
Total operating revenues	20,542,402	7,947,747	7,243,365	704,382	109.72%	14,576,080	6,977,107	7,300,698	(323,591)	95.57%
Nonoperating revenues										
Total nonoperating revenues	3,442,441	29,438,756	29,442,056	(3,300)	99.99%	2,656,032	27,519,471	27,232,870	286,601	101.05%
Less Expenses										
Operating expenses										
Total operating expenses	(22,186,706)	(31,317,855)	(36,685,421)	(5,367,567)	85.37%	(16,871,949)	(29,832,825)	(34,533,568)	(4,700,743)	86.39%
Increase/(decrease) in net assets	1,798,137	6,068,649	(0)	(4,666,484)		360,163	4,663,753	-	(4,737,733)	

• State Approp portion generated by CE = 211,610 220,347

• Institutional Reserve 10,868,668 8,047,791

Alvin Community College
Audited Consolidated Detail Expense by Type
August 31, 2021 and August 31, 2020

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget Expended	All Other Funds Actual	M&O Actual	M&O Budget	Remaining Budget	% of Budget Expended
Administrative Sal	79,113	1,680,464	1,756,356	75,892	95.68%	51,324	1,315,703	1,309,260	(6,443)	100.49%
Professional Sal	1,059,432	4,454,474	4,846,677	392,203	91.91%	1,090,226	4,453,073	4,920,751	467,678	90.50%
Tech/Clerical Sal	849,508	4,301,792	4,876,121	574,329	88.22%	882,564	4,395,522	4,679,950	284,428	93.92%
Faculty Sal	421,055	10,318,831	11,401,609	1,082,778	90.50%	540,736	10,610,424	11,291,202	680,778	93.97%
Misc Sal	54,947	70,279	64,980	(5,299)	108.15%	59,020	70,109	71,245	1,136	98.41%
Reg Students Sal	11,444	65,677	169,454	103,777	38.76%	46,921	109,418	214,089	104,671	51.11%
Work Study Students Sal	42,944	-	-	-	0.00%	78,059	-	-	-	0.00%
Staff Benefits	358,169	2,859,092	4,007,353	1,148,261	71.35%	385,211	2,885,670	3,943,717	1,058,047	73.17%
Subtotal	2,876,611	23,750,610	27,122,550	3,371,940	87.57%	3,134,061	23,839,919	26,430,214	2,590,295	90.20%
Equipment	82,121	89,100	43,400	(45,700)	205.30%	591,448	130,367	25,000	(105,367)	521.47%
Computer Hardware	321,907	105,799	93,050	(12,749)	113.70%	283,762	3,973	108,810	104,837	3.65%
Capital Improvements	-	-	-	-	0.00%	31,761	-	-	-	0.00%
Designated for Instit Reserve	-	-	1,477,340	1,477,340	0.00%	-	-	280,000	280,000	0.00%
Travel/Prof Development	58,236	127,819	440,524	312,705	29.02%	59,481	242,016	507,192	265,176	47.72%
Supplies & Exp	2,432,044	5,222,157	5,300,932	78,775	98.51%	2,834,216	3,633,042	5,009,477	1,376,435	72.52%
Institutional Scholarships	-	237,745	323,000	85,255	73.61%	-	202,633	292,000	89,367	69.39%
Financial Aid	13,043,331	-	-	-	0.00%	6,316,857	-	-	-	0.00%
Donor Scholarships	308,839	-	-	-	0.00%	223,185	-	-	-	0.00%
Purchases (Store/Concession)	818,771	-	-	-	0.00%	1,107,633	-	-	-	0.00%
Contingency Expense	-	-	100,000	100,000	0.00%	-	-	100,000	100,000	0.00%
Depreciation	(14,623,583)	-	-	-	0.00%	(4,488,604)	-	-	-	0.00%
Debt Retirement (Int & Amort)	281,431	-	-	-	0.00%	482,155	-	-	-	0.00%
Tax Maintenance Note	15,193,288	1,784,625	1,784,625	-	100.00%	6,160,740	1,780,875	1,780,875	-	100.00%
Unexpended Plant	1,393,710	-	-	-	0.00%	135,254	-	-	-	0.00%
	22,186,706	\$ 31,317,855	\$ 36,685,421	\$ 5,367,566	85.37%	\$ 16,871,949	\$ 29,832,825	\$ 34,533,568	\$ 4,700,743	86.39%
State Insurance Match	-	1,087,651	-	(1,087,651)	0.00%	-	1,128,386	-	(1,128,386)	0.00%
State Retirement Match	-	2,896,937	-	(2,896,937)	0.00%	-	2,789,315	-	(2,789,315)	0.00%
State Retiree Insurance	-	638,817	-	(638,817)	0.00%	-	598,082	-	(598,082)	0.00%

Alvin Community College
Continuing Education Statement of Revenue and Expense (Fund 13)
August 31, 2021

AUDITED

Year-To-Date

	Actual Revenue	TPEG	Exemptions	Net Revenue	Actual Expense	Net Margin
Administration	211,610			211,610	426,460	(214,850)
Motorcycle Safety	-			-		
GED	7,041			7,041	2,978	4,063
Law Enforcement	373	(22)		351		351
Real Estate	1,032			1,032		1,032
Dental Assistant	74,315	(4,414)		69,901	73,029	(3,128)
Phlebotomy	43,550	(2,555)	(966)	40,029	12,790	27,239
Health and Medical	45,030	(2,466)	(3,936)	38,628	10,584	28,044
Welding	227,276	(13,580)		213,696	205,673	8,024
Certified Nursing	40,745	(2,445)		38,300	65,563	(27,263)
Truck Driving	171,104	(7,919)	(3,835)	159,350	106,086	53,264
Center for Professional Workforce Dev	11,583			11,583		11,583
Education to Go	7,594			7,594		7,594
Concealed Handguns	-			-		
Occupational Health & Safety	5,146			5,146	2,042	3,104
Community Programs	3,488	(133)		3,355	4,142	(787)
Clinical Medical Assistant	70,505	(4,230)		66,275	14,432	51,843
Vet Assistant	29,603	(1,752)		27,851	10,165	17,686
Yoga	2,665			2,665	4,200	(1,535)
Human Resource Program	-			-		
Activity Director Program	5,350	(321)		5,029	2,400	2,629
Machinist Program	-	-		-	550	(550)
TWC Pipefitter Program	17,235	(1,034)		16,201	36,986	(20,785)
STRIVE	70,022	(3,409)	(4,009)	62,604	62,702	(99)
TWC INEOS/TEAM	259,416	(12,809)		246,607	185,749	60,858
TWC Ascend	9,398	(564)		8,834	13,154	
Industrial Maintenance	-			-		
TWC Building Construction Trades	-			-	8,437	(8,437)
Total	1,314,082	(57,652)	(12,747)	1,243,683	1,248,122	(120)

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

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

Alvin Community College
Audited Auxiliary Profit/(Loss) Statement as of August 31, 2021 and August 31, 2020

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total	Prior Year-To-Date
Revenue								
Sales & services	275,605		1,383,160	1,510	334,676	29,939	2,024,891	1,971,733
Student Fees		277,294					277,294	258,724
	275,605	277,294	1,383,160	1,510	334,676	29,939	2,302,185	2,230,457
Expenses								
Purchases & Returns			818,771				818,771	1,107,632
Salaries	95,760	81,673	208,142		223,781		609,357	522,576
Staff Benefits	28,807	22,543	56,276		83,638		191,265	161,244
Supplies & Other Operating Expenses	83,582	44,765	34,216	4,241	19,020	938	186,762	285,170
Equipment			6,649		110		6,759	6,210
Building Repairs							-	-
Bank Charges			7,436		2,571		10,006	16,812
Contingency							-	-
Scholarships							-	8,000
	208,148	148,982	1,131,489	4,241	329,121	938	1,822,919	2,107,644
Excess revenue over expenses	67,457	128,312	251,671	(2,731)	5,555	29,001	479,265	122,813
Assets:								
Cash & Petty Cash			2,513				2,513	12,013
Accounts Receivable			73,602				73,602	62,610
Interfund Receivables	359,905	493,267	531,929	3,289	44,246	77,186	1,509,822	1,003,106
Prepaid Expenses							-	-
Inventory			217,360	-			217,360	240,303
Total Assets	359,905	493,267	825,404	3,289	44,246	77,186	1,803,297	1,318,032
Liabilities:								
Accounts Payable/Gift Certificates	6,063	638	50,547		7,459		64,708	44,968
Deferred Revenue	91,587	91,587				1,150	184,324	195,506
Deposits							-	-
Total Liabilities	97,650	92,225	50,547	-	7,459	1,150	249,032	240,474
Restricted Fund Balance (includes inventories)			217,360	-			217,360	240,303
Unrestricted Fund Balance	262,255	401,042	557,497	3,289	36,787	76,036	1,336,906	837,255
Total Liabilities & Fund Balance	359,905	493,267	825,404	3,289	44,246	77,186	1,803,297	1,318,032

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

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

TO: Board of Regents
 FROM: Elizabeth (Beth) Nelson
 DATE: January 6, 2022
 SUBJECT: Investment Transactions Report

Report Date: November 30, 2021

Investment Position:

As of November 30, 2021, Alvin Community College had \$ 10,950,000 invested in nine certificates of deposit purchased through First National Bank-Alvin, one certificate of deposit purchased through Texas Advantage Bank, one certificate of deposit purchased through the CDARS program using Texas Advantage Bank and one purchased from Amoco Federal Credit Union.

Summary:

Beginning market value		9/1/2021	\$ 13,250,000
Additions/changes to the market value:			
	a.	Sale of CDs	(6,900,000)
	b.	Purchase of CDs	4,600,000
	c.	TexSTAR	3,511,032
Ending market value		11/30/2021	\$ 14,461,032
Fully accrued interest			\$ 10,034
Interest earned on Bond Note funds			\$ 131

Pooled Funds:

The \$ 14,461,032 currently invested was taken from the following major fund groups:

\$ 10,950,000	General Fund	11
\$ 3,511,032	2018 Maintenance Tax Note	66

We certify that the investments made during this reporting period are in compliance with Alvin Community College's Investment Policy and the Texas Government Code.


 Karl Stager


 Elizabeth Nelson


 Laurel Joseph

Alvin Community College
 3110 Mustang Road
 Alvin, TX 77511

(281) 756-3508
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ALVIN COMMUNITY COLLEGE
Investment Schedule

Below is a list of Alvin Community College's investments for the period September 1, 2021 through November 30, 2021. All securities have been purchased according to the investment policy approved by the Board of Regents at the August 12, 2021 board meeting.

CD No.	Purchase Date	Due Date	Interest Rate	Term	Days Held	Principal	Interest Earned	Accrued Interest	Total
BEGINNING INVESTMENTS:									
520890	02/21/20	02/21/23	1.700%	1096	91	250,000			250,000 a
1016372516	02/23/20	02/23/23	1.700%	1096	91	250,000			250,000 b
1861710	01/10/19	01/10/22	3.050%	1096	91	250,000			250,000 c
200000512	02/06/20	02/05/23	1.500%	1095	91	1,000,000			1,000,000
200000574	02/01/21	09/02/21	0.171%	213	2	500,000			500,000
200000575	02/01/21	09/23/21	0.181%	234	23	1,800,000			1,800,000
200000581	03/23/21	10/04/21	0.140%	195	34	500,000			500,000
200000582	03/23/21	10/22/21	0.138%	213	52	1,800,000			1,800,000
200000583	03/23/21	11/01/21	0.138%	223	62	500,000			500,000
200000584	03/23/21	11/15/21	0.143%	237	76	1,800,000			1,800,000
200000585	03/23/21	12/01/21	0.143%	253	91	500,000			500,000
200000586	03/23/21	12/08/21	0.148%	260	91	1,800,000			1,800,000
200000590	06/23/21	01/19/22	0.153%	210	91	1,800,000			1,800,000
200000592	07/06/21	01/10/22	0.146%	188	91	500,000			500,000
Subtotal for CD Investments for Beginning of the Period						\$ 13,250,000	\$ -	\$ -	\$ 13,250,000
SALES:									
200000574	02/01/21	09/02/21	0.171%	213	2	500,000			500,000
200000575	02/01/21	09/23/21	0.181%	234	23	1,800,000			1,800,000
200000581	03/23/21	10/04/21	0.140%	195	34	500,000			500,000
200000582	03/23/21	10/22/21	0.138%	213	52	1,800,000			1,800,000
200000583	03/23/21	11/01/21	0.138%	223	62	500,000			500,000
200000584	03/23/21	11/15/21	0.143%	237	76	1,800,000			1,800,000
Total Sales						6,900,000	-	-	6,900,000
PURCHASES:									
200000596	10/05/21	02/08/22	0.140%	126	56	500,000			500,000
200000597	10/25/21	02/21/22	0.163%	119	36	1,800,000			1,800,000
200000598	11/02/21	03/03/22	0.153%	121	28	500,000			500,000
200000599	11/16/21	03/24/22	0.156%	128	14	1,800,000			1,800,000
Total Purchases						4,600,000	-	-	4,600,000
ENDING INVESTMENTS:									
520890	02/21/20	02/21/23	1.700%	1096	91	250,000		1,060	251,060 a
1016372516	02/23/20	02/23/23	1.700%	1096	91	250,000		1,060	251,060 b
1861710	01/10/19	01/10/22	3.050%	1096	91	250,000		1,901	251,901 c
200000512	02/06/20	02/05/23	1.500%	1095	91	1,000,000		3,740	1,003,740
200000585	03/23/21	12/01/21	0.143%	253	91	500,000		178	500,178
200000586	03/23/21	12/08/21	0.148%	260	91	1,800,000		664	1,800,664
200000590	06/23/21	01/19/22	0.153%	210	91	1,800,000		687	1,800,687
200000592	07/06/21	01/10/22	0.146%	188	91	500,000		182	500,182
200000596	10/05/21	02/08/22	0.140%	126	56	500,000		107	500,107
200000597	10/25/21	02/21/22	0.163%	119	36	1,800,000		289	1,800,289
200000598	11/02/21	03/03/22	0.153%	121	28	500,000		58	500,058
200000599	11/16/21	03/24/22	0.156%	128	14	1,800,000		108	1,800,108
Total for End of Period for CD Investments						\$ 10,950,000	\$ -	\$ 10,034	\$ 10,960,034
INVESTMENT POOL									
TexSTAR						\$ 3,510,901	\$ 131	\$ -	\$ 3,511,032

a Texas Advantage Bank

b Texas Advantage CDARS (First National Bank of Michigan and Mutual of Omaha Bank)

c Amoco Federal Credit Union

ALVIN COMMUNITY COLLEGE FOUNDATION
Investment Schedule

Below is a list of Alvin Community College Foundation's investments for the period September 1, 2021 through November 30, 2021. All securities have been purchased according to the investment policy approved by the ACC Foundation Board of Directors at the February 17, 2015 board meeting.

BEGINNING INVESTMENTS 09/01/21	\$	4,453,416
Deposits		-
Sales Proceeds/Redemptions		-
Dividends		12,328
Interest		2
Capital Gains		-
Fees		(9,811)
Cash Withdrawals		-
Funds Used to Purchase Securities		-
Change in value of priced securities		<u>(90,371)</u>
ENDING INVESTMENTS 11/30/21	\$	<u>4,365,564</u>

Alvin Community College
Consolidated Statement of Net Assets

	November 30, 2021	November 30, 2020	Variance	Explanations/Descriptions
Current Assets				
Cash and cash equivalents	8,244,658	2,869,616	5,375,042	
Short-term investments	13,461,032	25,079,150	(11,618,118)	
Accounts receivable, net	3,545,125	3,084,064	461,061	Installment Plans outstanding, billing outstanding to sponsors and third parties, grant billings, and CE billings
Inventories	282,921	248,485	34,436	
Prepays	4,400	36,749	(32,349)	Travel advances and prepaid expenses
Total Current Assets	25,538,137	31,318,064	(5,779,927)	
Noncurrent assets				
Long-term investments	1,000,000	1,000,000	-	
Capital assets, net	45,576,905	30,953,322	14,623,583	
Total Assets	72,115,042	63,271,386	8,843,656	
Deferred Outflows of Resources				
Deferred outflows - pensions	3,651,781	4,339,605	(687,824)	TRS pension
Deferred outflows - OPEB	9,755,156	5,951,439	3,803,717	OPEB
Total Deferred Outflows of Resources	13,406,937	10,291,044	3,115,893	
Liabilities				
Accounts payable & accrued liabilities	85,580	61,685	23,895	
Net pension liability	9,854,249	9,596,705	257,544	
Net OPEB liability	28,599,258	26,895,555	1,703,703	
Funds held for others	51,571	48,032	3,539	Agency funds - groups, clubs, etc on campus
Deferred revenues	54,247	167,976	(113,729)	Grants paid in advance and fall registrations
Compensated absences	465,914	528,706	(62,792)	Entry made annually for change in liability
Bonds payable, net of premiums	6,468,955	7,927,444	(1,458,489)	Annual payment
Tax note payable, net of premiums	22,744,548	23,626,286	(881,738)	Annual payment
Total Liabilities	68,324,324	68,852,389	(528,065)	
Deferred Inflows of Resources				
Deferred inflows - pensions	1,499,947	1,911,006	(411,059)	TRS pension
Deferred inflow - OPEB	7,280,493	6,709,983	570,510	OPEB
Total Deferred Inflows of Resources	8,780,440	8,620,989	159,451	
Net Assets				
Fund Balance - Equity	8,417,215	(3,910,948)	12,328,163	
Total Net Assets	8,417,215	(3,910,948)	12,328,163	

Alvin Community College
Consolidated Statement of Revenue and Expense
November 30, 2021 and November 30, 2020

	Year-To-Date					Prior Year-To-Date					
					Remaining Budget			Amended		Remaining Budget	% of Budget
	All Other Funds Actual	M&O Actual	M&O Budget	M&O Budget		All Other Funds Actual	M&O Actual	M&O Budget	M&O Budget		
Revenues											
Operating revenues											
Tuition and fees	1,004,464	4,417,488	6,688,719	(2,271,231)	66.04%	970,141	4,206,931	6,052,116	(1,845,185)	69.51%	
Federal grants and contracts	4,649,958	-	245,993	(245,993)	0.00%	3,400,062	-	1,138,749	(1,138,749)	0.00%	
State grants	184,020	-	-	-	0.00%	137,827	-	-	-	0.00%	
Local grants	92,017	-	-	-	0.00%	152,211	-	-	-	0.00%	
Auxiliary enterprises	630,597	-	-	-	0.00%	579,347	-	-	-	0.00%	
Other operating revenues	152,193	11,209	75,000	(63,791)	14.95%	82,780	11,742	52,500	(40,758)	22.37%	
Total operating revenues	6,713,249	4,428,697	7,009,712	(2,581,015)	63.18%	5,322,368	4,218,673	7,243,365	(3,024,692)	58.24%	
Expenses											
Operating expenses											
Administrative	-	2,165,913	7,869,087	5,703,174	27.52%	-	2,104,696	6,891,734	4,787,038	30.54%	
Institutional	-	1,354,761	7,576,546	6,221,785	17.88%	-	1,323,335	6,854,512	5,531,177	19.31%	
Designated for Institutional Reserve	-	-	-	-	0.00%	-	-	1,477,340	1,477,340	0.00%	
Occupational Technical Instruction	-	1,315,915	6,341,151	5,025,236	20.75%	-	1,227,191	6,017,287	4,790,096	20.39%	
University Parallel Instruction	-	1,854,858	8,296,763	6,441,905	22.36%	-	1,768,318	7,484,982	5,716,664	23.62%	
Student Services	-	1,101,949	5,043,330	3,941,381	21.85%	-	1,001,222	4,756,104	3,754,882	21.05%	
Physical Plant	-	587,263	3,301,962	2,714,699	17.79%	-	551,110	3,203,462	2,652,352	17.20%	
Unbudgeted Unrestricted (Fund 12)	553,443	-	-	-	0.00%	279,533	-	-	-	0.00%	
Continuing Education	219,133	-	-	-	0.00%	272,851	-	-	-	0.00%	
Auxiliary Enterprises	371,800	-	-	-	0.00%	346,511	-	-	-	0.00%	
Local Grants	1,140	-	-	-	0.00%	8,150	-	-	-	0.00%	
TPEG	117,497	-	-	-	0.00%	98,065	-	-	-	0.00%	
Institutional Scholarships	43,491	-	-	-	0.00%	66,291	-	-	-	0.00%	
State Grants	184,020	-	-	-	0.00%	137,827	-	-	-	0.00%	
Federal Grants	4,649,958	-	-	-	0.00%	3,400,062	-	-	-	0.00%	
Donor Scholarships	169,278	-	-	-	0.00%	181,746	-	-	-	0.00%	
Unexpended Plant Fund	(433,080)	-	-	-	0.00%	73,713	-	-	-	0.00%	
Depreciation	-	-	-	-	0.00%	-	-	-	-	0.00%	
Debt Retirement	428,863	-	-	-	0.00%	-	-	-	-	0.00%	
Gain on Sale of Property	-	-	-	-	0.00%	-	-	-	-	0.00%	
Tax maintenance Note	-	-	-	-	0.00%	3,854,864	-	-	-	0.00%	
Total operating expenses	6,305,543	8,380,659	38,428,839	30,048,180	21.81%	8,719,613	7,975,872	36,685,421	28,709,549	21.74%	
Operating Gain/(Loss)	407,706	(3,951,962)	(31,419,127)	(32,629,193)		(3,397,245)	(3,757,199)	(29,442,056)	(31,734,241)		
Nonoperating revenues											
State appropriations*	-	2,726,868	7,587,622	(4,860,754)	35.94%	-	2,604,526	7,772,636	(5,168,110)	33.51%	
Property tax revenue - Current	160,967	2,412,397	23,612,061	(21,199,664)	10.22%	120,952	1,603,850	20,117,080	(18,513,230)	7.97%	
Property tax revenue/Insttit Reserve	-	-	144,444	(144,444)	-	-	-	1,477,340	(1,477,340)	-	
Property tax revenue - Delinquent	4,187	-	-	-	0.00%	5,060	54,401	-	54,401	0.00%	
Property tax revenue - Interest & Penalties	1,225	-	-	-	0.00%	1,788	17,936	-	17,936	0.00%	
Investment income	143	10,911	75,000	(64,089)	14.55%	5,333	31,808	75,000	(43,192)	42.41%	
Other non-operating revenues	100,992	10,765	-	10,765	0.00%	131,187	425	-	425	0.00%	
Total nonoperating revenues	267,514	5,160,941	31,419,127	(26,258,186)	16.43%	264,320	4,312,946	29,442,056	(25,129,110)	14.65%	
Provided by the State											
Revenue for Insurance and Retirement	-	491,631	-	491,631	0.00%	-	596,029	-	596,029	0.00%	
State Insurance Match	-	(203,988)	-	(203,988)	0.00%	-	(275,636)	-	(275,636)	0.00%	
State Retirement Match	-	(178,155)	-	(178,155)	0.00%	-	(164,413)	-	(164,413)	0.00%	
State Retiree Insurance	-	(109,488)	-	(109,488)	0.00%	-	(155,980)	-	(155,980)	0.00%	
Increase/(decrease) in net assets	675,220	1,208,979	-	(58,887,381)		(3,132,925)	555,747	-	(56,863,351)		
• State Approp portion generated by CE =	74,171					70,843					
• Institutional Reserve	10,868,668					8,047,791					

Alvin Community College
Consolidated Statement of Revenue and Expense
November 30, 2021 and November 30, 2020

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget	All Other Funds Actual	M&O Actual	Amended M&O Budget	Remaining Budget	% of Budget
Revenues										
Operating revenues										
Total operating revenues	6,713,249	4,428,697	7,009,712	(2,581,015)	63.18%	5,322,368	4,218,673	7,243,365	(3,024,692)	58.24%
Nonoperating revenues										
Total nonoperating revenues	267,514	5,160,941	31,419,127	(26,258,186)	16.43%	264,320	4,317,946	29,442,056	(25,129,110)	14.65%
Less Expenses										
Operating expenses										
Total operating expenses	(6,305,543)	(8,380,659)	(38,428,839)	(30,048,180)	21.81%	(8,719,613)	(7,975,872)	(36,685,421)	(28,709,549)	21.74%
Increase/(decrease) in net assets	675,220	1,208,979	-	(58,887,381)		(3,132,925)	555,747	-	(56,863,351)	

- State Approp portion generated by CE = 74,171 70,843
- Institutional Reserve 10,868,668 8,047,791

Alvin Community College
Consolidated Detail Expense by Type
November 30, 2021 and November 30, 2020

	Year-To-Date					Prior Year-To-Date				
	All Other Funds Actual	M&O Actual	M&O Budget	Remaining Budget	% of Budget Expended	All Other Funds Actual	M&O Actual	M&O Budget	Remaining Budget	% of Budget Expended
Administrative Sal	37,094	438,818	1,755,274	1,316,456	25.00%	6,086	390,166	1,664,975	1,274,809	23.43%
Professional Sal	151,166	1,150,032	5,490,048	4,340,016	20.95%	273,534	1,124,219	4,838,733	3,714,514	23.23%
Tech/Clerical Sal	188,846	1,118,290	5,135,350	4,017,060	21.78%	224,155	1,092,430	4,876,121	3,783,691	22.40%
Faculty Sal	75,778	2,732,779	12,289,001	9,556,222	22.24%	122,312	2,560,611	11,394,578	8,833,967	22.47%
Misc Sal	17,259	41,653	144,855	103,202	28.75%	17,748	18,155	64,980	46,825	27.94%
Reg Students Sal	12,558	16,666	161,279	144,613	10.33%	1,678	16,974	169,454	152,480	10.02%
Work Study Students Sal	10,908	-	-	-	0.00%	11,821	-	-	-	0.00%
Staff Benefits	69,046	936,582	4,305,770	3,369,188	21.75%	87,682	929,045	4,000,775	3,071,730	23.22%
Subtotal	562,655	6,434,821	29,281,577	22,846,756	21.98%	745,016	6,131,600	27,009,616	20,878,016	22.70%
Equipment	12,090	14,467	-	(14,467)	0.00%	26,253	2,384	43,400	41,016	5.49%
Computer Hardware	-	4,627	-	(4,627)	0.00%	1,456	-	93,050	93,050	0.00%
Capital Improvements	-	-	-	-	0.00%	-	-	-	-	0.00%
Designated for Instit Reserve	-	-	144,444	144,444	0.00%	-	-	1,477,340	1,477,340	0.00%
Travel/Prof Development	3,591	38,627	213,374	174,747	18.10%	9,115	14,816	440,524	425,708	3.36%
Supplies & Exp	881,241	1,842,617	6,574,244	4,731,627	28.03%	725,310	1,766,312	5,413,866	3,647,554	32.63%
Institutional Scholarships	43,491	45,500	333,700	288,200	13.64%	66,291	60,760	323,000	262,240	18.81%
Financial Aid	4,611,445	-	-	-	0.00%	2,971,937	-	-	-	0.00%
Donor Scholarships	169,278	-	-	-	0.00%	181,746	-	-	-	0.00%
Purchases (Store/Concession)	25,969	-	-	-	0.00%	63,912	-	-	-	0.00%
Contingency Expense	-	-	100,000	100,000	0.00%	-	-	100,000	100,000	0.00%
Depreciation	-	-	-	-	0.00%	-	-	-	-	0.00%
Debt Retirement (Int & Amort)	428,863	-	-	-	0.00%	-	-	-	-	0.00%
Tax Maintenance Note	-	-	1,781,500	1,781,500	0.00%	3,854,864	-	1,784,625	1,784,625	0.00%
Unexpended Plant	(433,080)	-	-	-	0.00%	73,713	-	-	-	0.00%
	6,305,543	\$ 8,380,659	\$ 38,428,839	\$ 30,048,180	21.81%	\$ 8,719,613	\$ 7,975,872	\$ 36,685,421	\$ 28,709,549	21.74%
State Insurance Match	-	203,988	-	(203,988)	0.00%	-	275,636	-	(275,636)	0.00%
State Retirement Match	-	178,155	-	(178,155)	0.00%	-	164,413	-	(164,413)	0.00%
State Retiree Insurance	-	109,488	-	(109,488)	0.00%	-	155,980	-	(155,980)	0.00%

Alvin Community College
Continuing Education Statement of Revenue and Expense (Fund 13)
November 30, 2021

	Year-To-Date					Net Margin
	Actual Revenue	TPEG	Exemptions	Net Revenue	Actual Expense	
Administration	74,171	-		74,171	109,479	(35,308)
GED	1,862	-		1,862	390	1,472
Law Enforcement	-	-		-		-
Real Estate	639	-		639		639
Dental Assistant	16,250	(975)		15,275	18,192	(2,917)
Phlebotomy	15,740	(944)		14,796	5,270	9,525
Health and Medical	-	-		-		-
Welding	53,794	(2,972)	(3,697)	47,126	23,545	23,580
Certified Nursing / Medication Aide	26,245	(1,575)		24,670	2,858	21,813
Truck Driving	89,065	(5,050)		84,015	31,549	52,466
Center for Professional Workforce Dev	9,173	-		9,173		9,173
Education to Go	1,440	-		1,440		1,440
Concealed Handguns	70	-		70		70
Occupational Health & Safety	2,059	-		2,059	112	1,947
Community Programs	-	-		-	140	(140)
Clinical Medical Assistant	30,245	(1,815)		28,430	4,826	23,604
Vet Assistant	2,328	(83)		2,245	1,247	998
Yoga	520	-		520	-	520
Human Resource Program	-	-		-		
Activity Director Program	2,070	(124)		1,946	-	1,946
Machinist Program	-	-		-	-	-
TWC Pipefitter Program	-	-		-	-	-
STRIVE	53,630	(2,841)	(6,254)	44,535	16,689	27,846
TWC INEOS/TEAM	-	-		-	-	-
TWC Ascend	2,286	(137)		2,149		
Industrial Maintenance	-	-		-		
TWC Building Construction Trades	-	-		-	4,836	(4,836)
Total	381,586	(16,516)	(9,951)	355,119	219,133	133,838

*2.72% of the state appropriation for FY21/22 is attributed to CE hours. This funding is used to offset administrative costs.

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

Alvin Community College
 Auxiliary Profit/(Loss) Statement Year-To-Date Through November 30, 2021 and November 30, 2020

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total	Prior Year-To-Date
Revenue								
Sales & services	138,592		262,090	1,179	88,767	2,131	492,759	450,488
Student Fees		137,838					137,838	128,859
	138,592	137,838	262,090	1,179	88,767	2,131	630,597	579,347
Expenses								
Purchases & Returns			25,857	112			25,969	63,912
Salaries	25,898	25,831	56,084		69,016	1,256	178,086	154,743
Staff Benefits	7,429	3,617	14,557		22,011	59	47,672	47,299
Supplies & Other Operating Expenses	58,064	29,350	7,658		7,202		102,273	76,666
Equipment			14,788		999		15,787	-
Building Repairs							-	-
Bank Charges			2,014				2,014	3,891
Contingency							-	-
Scholarships							-	-
	91,390	58,798	120,957	112	99,228	1,315	371,800	346,511
Excess revenue over expenses	47,201	79,041	141,133	1,067	(10,461)	816	258,797	232,836
Assets:								
Cash & Petty Cash			2,513				2,513	2,513
Accounts Receivable			5,733				5,733	-
Interfund Receivables	315,519	472,320	669,390	4,356	33,785	76,852	1,572,221	1,117,579
Prepaid Expenses							-	-
Inventory			282,921	-			282,921	248,485
Total Assets	315,519	472,320	960,557	4,356	33,785	76,852	1,863,389	1,368,577
Liabilities:								
Accounts Payable/Gift Certificates	6,063	638	44,567		7,459		58,727	58,182
Deferred Revenue							-	-
Deposits							-	-
Total Liabilities	6,063	638	44,567	-	7,459	-	58,727	58,182
Restricted Fund Balance (includes inventories)			282,921				282,921	248,485
Unrestricted Fund Balance	309,456	471,682	633,069	4,356	26,326	76,852	1,521,740	1,061,910
Total Liabilities & Fund Balance	315,519	472,320	960,557	4,356	33,785	76,852	1,863,389	1,368,577

Alvin Community College
Auxiliary Profit/(Loss) Statement - Year-To Date Through November 30, 2020

	Parking	Student Activities	Bookstore	Vending	Childcare	Fitness Center	Total
Revenue							
Sales & services	129,032		245,296	354	74,165	1,641	450,488
Student Fees		128,859					128,859
	129,032	128,859	245,296	354	74,165	1,641	579,347
Expenses							
Purchases & Returns			63,912				63,912
Salaries	23,467	18,531	51,446		61,299		154,743
Staff Benefits	7,213	5,531	14,103		20,452		47,299
Supplies & Other Operating Expenses	34,812	20,356	11,261	3,926	6,311		76,666
Equipment							-
Building Repairs							-
Bank Charges			3,271		620		3,891
Contingency							-
Scholarships							-
	65,492	44,418	143,993	3,926	88,682	-	346,511
Excess revenue over expenses	63,540	84,441	101,303	(3,572)	(14,517)	1,641	232,836
Assets:							
Cash & Petty Cash			2,513				2,513
Accounts Receivable							-
Interfund Receivables	262,861	358,056	414,392	2,133	31,461	48,676	1,117,579
Prepaid Expenses							-
Inventory			248,170	315			248,485
Total Assets	262,861	358,056	665,075	2,448	31,461	48,676	1,368,577
Liabilities:							
Accounts Payable/Gift Certificates	4,523	885	40,586		12,188		58,182
Deferred Revenue							-
Deposits							-
Total Liabilities	4,523	885	40,586	-	12,188	-	58,182
Restricted Fund Balance (includes inventories)		-	248,170	315			248,485
Unrestricted Fund Balance	258,338	357,171	376,319	2,133	19,273	48,676	1,061,910
Total Liabilities & Fund Balance	262,861	358,056	665,075	2,448	31,461	48,676	1,368,577

19. **Adjournment**