

December 1, 2023

NOTICE OF MEETING

The **Regular Meeting** of the Board of Regents of the Del Mar College District will convene at **1:00 p.m.**, **Tuesday**, **December 5**, **2023**, at the Center for Economic Development, 3209 S. Staples, Room 106, Corpus Christi, Texas.

AGENDA

CALL TO ORDER QUORUM CALL MOMENT OF SILENCE PLEDGE OF ALLEGIANCE

DMC VISION STATEMENT: Del Mar College will be the premier choice for life-changing educational opportunities, provided by responsive, innovative faculty and staff who empower students to improve local and global communities.

Del Mar College is streaming live audio and video from the official Board of Regents meetings on the College's website in real-time, with the exception of portions of the meeting considered as "closed session" by statute.

GENERAL PUBLIC COMMENTS (Non-Agenda Items) - 3-minute time limit

- · Specific Public Comments will be allowed on agenda items prior to action by the Board.
- General Public Comments may be moved on the agenda at the discretion of the Board Chair and as an accommodation to those in attendance.
- Pursuant to the Texas Open Meetings Act, the College is limited in responding to public comments or inquiries as follows:
 - 1. Provide a statement of specific factual information in response to an inquiry.
 - 2. Recite existing policy in response to an inquiry.
 - 3. Propose placing the subject of the inquiry on the agenda for a subsequent meeting.

(Tex. Govt. Code Section § 551.042)

Dr. Cynthia Bridges, Dean of the Communication, Fine Arts, and Social Sciences Division, was elected as Chair of the Commission of Community College Accreditation by the National Association of Schools of Music (NASM) for a 3-year term from 2023-2026 (Goal 5: Workforce Development, Community Partnerships, and Advocacy)

101 Baldwin Blvd. Corpus Christi, TX 78404-3897 p: 361.698.1203 | f: 361.698.1559 • Davis Merrell, Dean of the Industry and Public Service Division, was appointed to serve a term on the Texas Association of College Technical Educators (TACTE) Board from 2023-2026 as a representative for the Gulf Coast/Southern region and also to serve as a Workforce Education Course Manual (WECM) Facilitator

(Goal 5: Workforce Development, Community Partnerships, and Advocacy)

• Student Engagement and Retention Services (Goal 3: Academic Preparedness and Student Learning)

- December 15, 2023: Season Celebration, Tres Grace Community Room, Oso Creek Campus (Goal 4: Learning Environments)
- December 15, 2023: Fall Graduation Ceremony, American Bank Center (Goal 1: Completion)

STAFF REPORTS:

PENDING BUSINESS:

Status Report on Requested Information

(Goal 5: Workforce Development, Community Partnerships, and Advocacy)

CONSENT AGENDA

Notice to the Public

The following items are of a routine or administrative nature. The Board of Regents has been furnished with background and support material on each item, and/or it has been discussed at a

previous meeting. All items will be acted upon by one vote without being discussed separately unless requested by a Board member or a citizen, in which event the item(s) will immediately be withdrawn for individual consideration in their normal sequence after the items not requiring separate discussion have been acted upon. The remaining items will be adopted by one vote.

CONSENT MOTIONS:

(At this point the Board will vote on all motions not removed for individual consideration.)

ITEMS FOR DISCUSSION AND POSSIBLE ACTION:

1. Acceptance of Financials for October 2023 (Goal 6: Financial Effectiveness and Affordability)

Public comments for consent agenda item

REGULAR AGENDA 2. Discussion and possible action related to recommendation of Professor Emeritus status to (Goal 4: Learning Environments) Public comments for this agenda item 3. Discussion and possible action related to recommendation of Professor Emeritus status to Benita Flores-Muñoz, Professor of Child Development/Early Childhood (Goal 4: Learning Environments) Public comments for this agenda item 4. Discussion and possible action related to recommendation of Professor Emeritus status to (Goal 4: Learning Environments)

Public comments for this agenda item

Public comments for this agenda item

6.	deletions, and additions to Board "B" policies and Notification to the Board of Administrative "A" procedure revisions, deletions and additions
	Public comments for this agenda item
7.	Discussion and possible action on Award Contract for Request for Competitive Sealed Proposals, RCSP #2023-12, Del Mar College Center for Economic Development HVAC Improvements
	Public comments for this agenda item
8.	Discussion and possible action on State Energy Conservation Office (SECO) Utility Cost Reduction Measures Loan
	Public comments for this agenda item

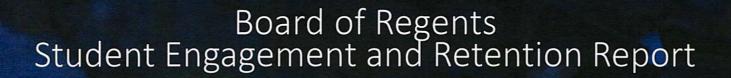
- 9. CLOSED SESSION pursuant to:
 - A. <u>TEX. GOV'T CODE § 551.074(a)(1)</u>: (Personnel matters), regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; with possible discussion and action in open session; and,
 - B. <u>TEX. GOV'T CODE § 551.071</u>: (Consultation with legal counsel), regarding pending or contemplated litigation, or a settlement offer, with possible discussion and action in open session; and the seeking of legal advice from counsel on pending legal or contemplated matters or claims, with possible discussion and action in open session.

CALENDAR: Discussion and possible action related to calendaring dates.

ADJOURNMENT

PUBLIC NOTICE is given that the Board may elect to go into executive session at any time during the meeting in order to discuss matters listed on the agenda, when authorized by the revision of the Open Meetings Act, Chapter 551, of the Texas Government Code.

Student Success Report



December 5, 2023

Rita Hernandez, Dean Student Engagement and Retention

Division of Student Affairs





Student Engagement and Retention

Career Development

Center for Access & Advocacy

Counseling Center

Student Leadership & Campus Life

Student Success Center

Veteran Services

Vikings Care and Valdar's Market

Career Development

EMSI Career Coach

· Pathway exploration and selection

HandShake

Career Portal for students, alumni and employers

Career Development

- Résumés, cover letters and LinkedIn profiles
- Workshops, job fairs, and hiring events
- Mock interviews
- Viking Career Closet





Center for Access and Advocacy

Accessibility

- Disability accommodations
- Assistive technology
- Education and training

RAP - Retention Alert Program

- Early alert system
- Social, personal or academic challenges
- Overcoming barriers to academic success
- Campus/community resource referrals

Academic Recovery Program (ARP)

- Academic Probation/Suspension
- Start, stay and finish strong case management
- Campus and community resource referrals





Counseling Center



- Confidential counseling for individuals, couples and groups
 - · Crisis Intervention
- Student, Faculty, & Staff Consultations
 - Prevention & Awareness
 - TAO Therapy Assistance Online



Student Leadership and Campus Life

Student Leadership

- Student Government Association
- Student Clubs and Organizations
- National Society of Leadership and Success
- Volunteer service and community involvement
- Civil engagement and personal responsibility

Campus Life

- New Student Orientation
- Welcome and Rush weeks
- Fall Carnival and Friendsgiving
- Spring Break Bash





Student Success Center

Peer Tutoring

- On-site
- 24/7 Tutoring Tutor.com
- Individual and group study spaces
- Anatomy & Physiology models and virtual reality

Technology Resource Center

- Laptop and calculator loaner program
- Computer Labs
- Printing services

Student Success Coach

- 1:1 Academic support
- Group workshops







Veteran Services

Processing of earned educational benefits for:

- Veterans
- Active Service Members
- Reservists
- Dependents

Veterans Resource Center

- Computers and printer services
- Refrigerator, microwave, coffee mess and snacks
- Big screen television, soft seating and study spaces.







Vikings Care and Valdar's Market

VIKE SE



Childcare & Family Support



Financial Aid & Emergency Assistance



Health Care & Mental Health Resources



Job Placement



Student Support (Technology & Textbooks)



Clothing Assistance



Food Assistance



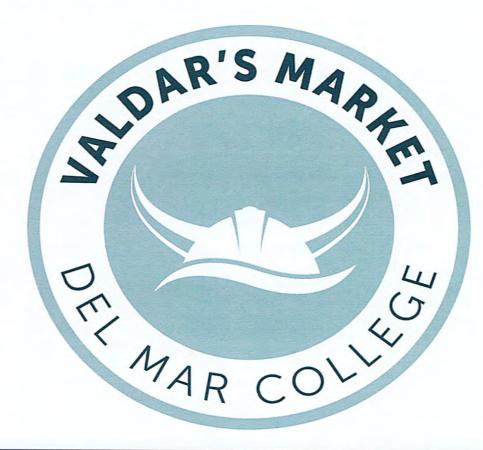
Housing Assistance



Legal Assistance



Transportation





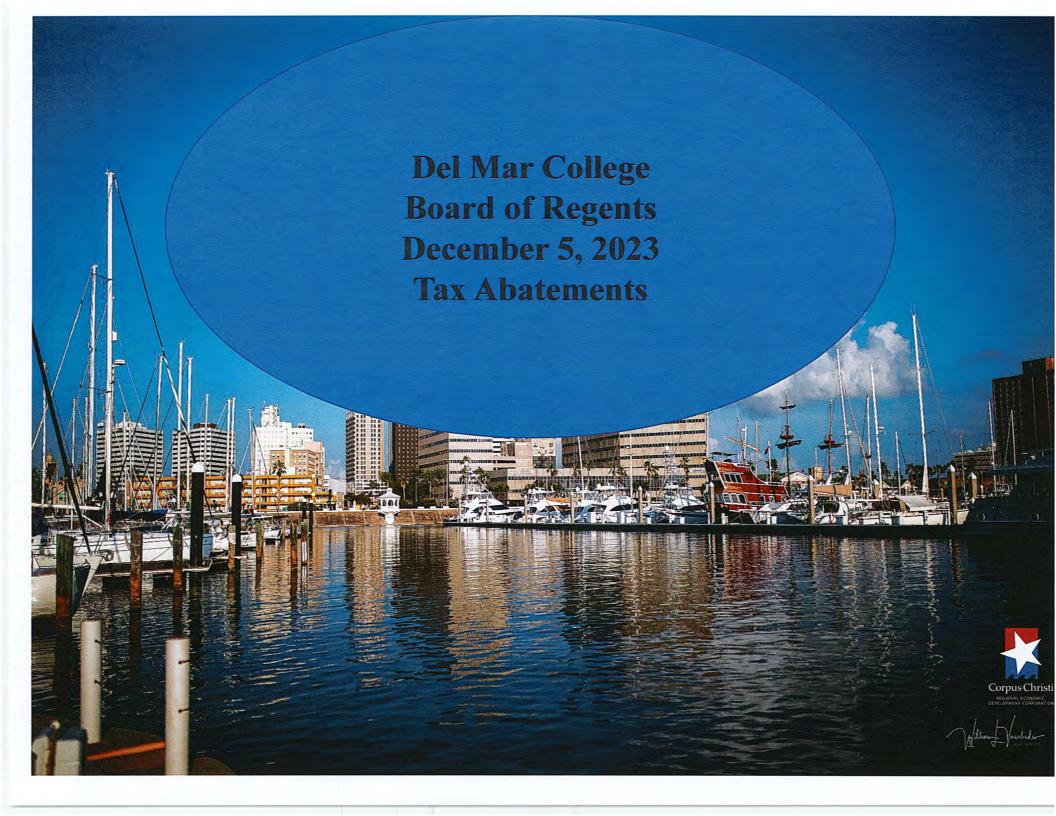
Thank you!



Staff Reports

Tax Abatements

Lenora Keas, Executive Vice President and Chief Operating Officer



Compliance

CCREDC provides compliance reviews for:

- City of Corpus Christi
- Nueces County
- San Patricio County
- Del Mar College
- San Patricio County Drainage District
- Corpus Christi Business & Job Development Corporation (Type A Board)
- Corpus Christi B Corporation (Type B Board)



Compliance Procedures

- Review all of the requirements from the Agreements
- Use standard documents to test compliance
 - IRS form 941 and 940
 - Audited financials
 - Texas Workforce Commission (TWC) reports
- Review all of the company's assertions
- Report on findings to Del Mar College President



Tax Abatement Agreements

(Existing Agreements for Del Mar College)

Company	Year	Investment	Jobs
•M&G	2014	751.0M	200
 CC Polymers 			
•Castleton	2016	300.0M	20
•voestalpine Dock	s 2015	57.0M	10
•EPIC Y-Grade	2019	200.0M	10



The Numbers

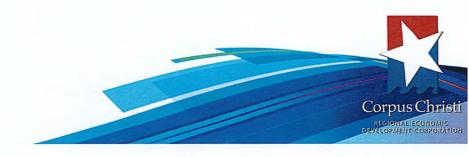
	M&G Resins/ CC Polymers	EPIC Y-GRADE	Total
Year Approved	2014	2017	
Year Ending	2024	2024	
Investment (mils)	\$750.0	\$200.0	\$950.0
Act. Investment (mils)	\$669.0	\$200.0	\$869.0
Construction	2015	2018-2024	
Production Start	2024	2020	



The Numbers

Taxes over a ten-year period - Net of Incentives

	M&G Resins/ CC Polymers	EPIC Y-Grade	Total
Taxes without Investment	48,964	29,045	78,009
Taxes with Investment	14,262,663	3,842,200	18,104,863



M&G Resins

Corpus Christi Polymers LLC, a joint venture between Alpek, Indorama, and Far Eastern Investment, has entered into an asset purchase agreement with M&G USA Corp. They have mobilized.



Questions



2019-2024 Strategic Plan Update (Goal 2)

Dr. Natalie Villarreal, Executive Director of Strategic and Operational Initiatives





Agenda

2019-2024 Plan

- Overview of 2019-2024 Process
- Update Goal 2: 2019-2024 Strategic Plan

DMC Board of Regents- Strategic Plan Updates

October 2023

2019-2024 Strategic Plan

Goal 1: Completion

November 2023

2024-2029 Strategic Plan

BOR Visioning Workshop

- Mission
- Vision

December 2023

2019-2024 Strategic Plan

Goal 2: Recruitment and Persistence

February 2024

2024-2029 Strategic Plan

BOR Workshop- Draft Plan

March 2024

2019-2024 Strategic Plan

Goal 3: Academic Preparedness and Student Learning

Goal 4: Learning Environments

June 2024

2019-2024 Strategic Plan

Goal 5: Workforce Development, Community

Partnerships, and Advocacy

Goal 6: Financial Effectiveness and Affordability

August 2024

2019-2024 Plan- Wrap Up

2024-2029 Plan- Launch

2019-2024 Strategic Plan GOAL TWO KPIs: Recruitment & Persistence

Recruit and attract students to Del Mar College and provide resources to support continuous enrollment until achievement of their educational goals

- 1.Student enrollment
- 2. Number of Pell Grant recipients
- 3.Fall to Fall persistence rates
- 4. Student classification- % of Sophomores





2014-2019 GOALS Strategic Plan: Aspire. Engage. Achieve.

G1: Completion

G3: Academic Preparedness and Student Learning

G5: Workforce
Development,
Community
Partnerships, and
Advocacy

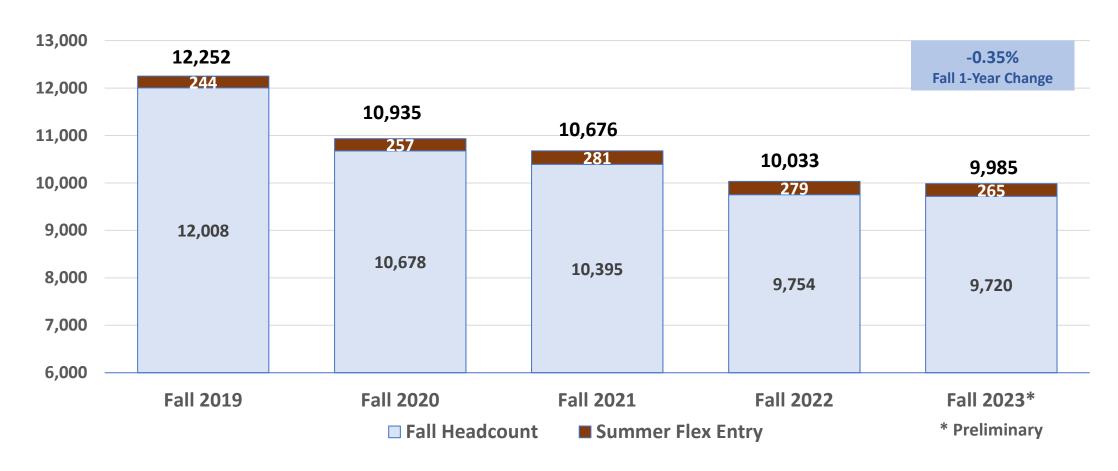
G2:
Recruitment
and
Persistence

G4: Learning Environments

G6: Financial Effectiveness and Affordability

Fall Credit Headcount

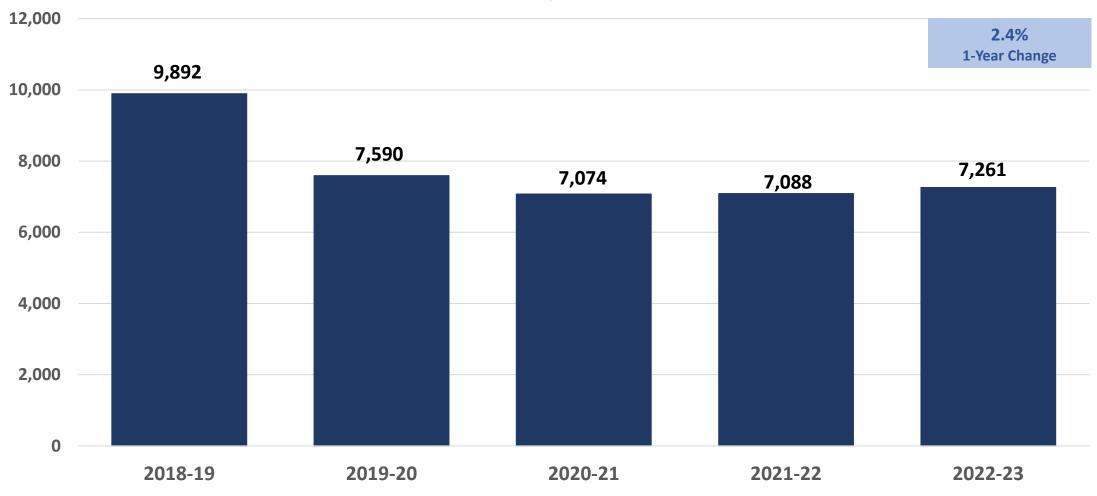
Note: A student is counted only once regardless of the number of classes enrolled in as reported on CBM001.



^{*} All time high was 12,236 in Fall 2010.

Continuing Education Annual Headcount

Based on the Quarter Semester



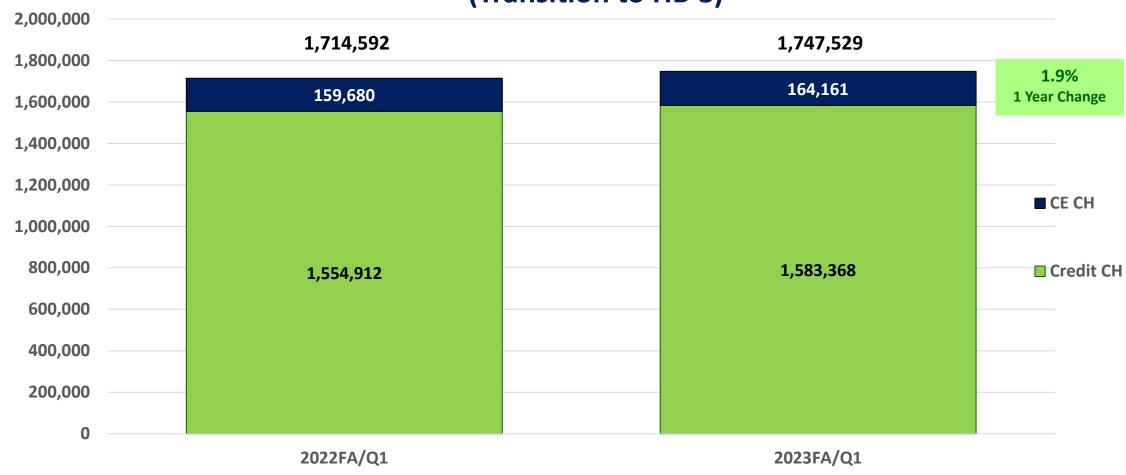
KPI 1: Credit and Continuing Education Combined Headcount (Transition to HB 8)



Note: This data is a comparison of the preliminary data for both terms drawn from approximately the same date in each year (10/27/22, 10/31/23) for both Credit and Continuing Education terms (2022/3FA and 2022/3 Q1). Summer Flex excluded.



KPI 1:Credit and Continuing Education Combined Contact Hours (Transition to HB 8)



Note: This data is a comparison of the preliminary data for both terms drawn from approximately the same date in each year (10/27/22, 10/31/23) for both Credit and Continuing Education terms (2022/3FA and 2022/3 Q1). Summer Flex excluded.



KPI 1: Student Intent - Fall 2023

Student Intent	Number of Students	% of Total
Earn a certificate (less than 2 yrs)	862	8.9%
Earn an associate degree (2 yrs)	5,658	58.2%
Earn a Bachelor degree	3	0.0%
Earn credits for transfer	2,499	25.7%
To get a new job or improve skills	502	5.2%
Courses for personal enrichment	180	1.9%
Did not respond	16	0.2%
Grand Total	9,720	100.0%



KPI 1- Student On-Ramps / Pipelines

Applicant Type*	Number of Students	% of Student Type
High School Graduate	5,055	53.24%
Dual Credit/Collegiate	1,954	20.58%
Returning	1,036	10.91%
Transfer	1,182	12.45%
GED	172	1.81%
Transient	4	0.04%
Not Disclosed	25	0.26%
Early Admissions	35	0.37%
Individual Approval	32	0.34%
Grand Total	9,495	

2023 Fall Enrollment Beginning of Term

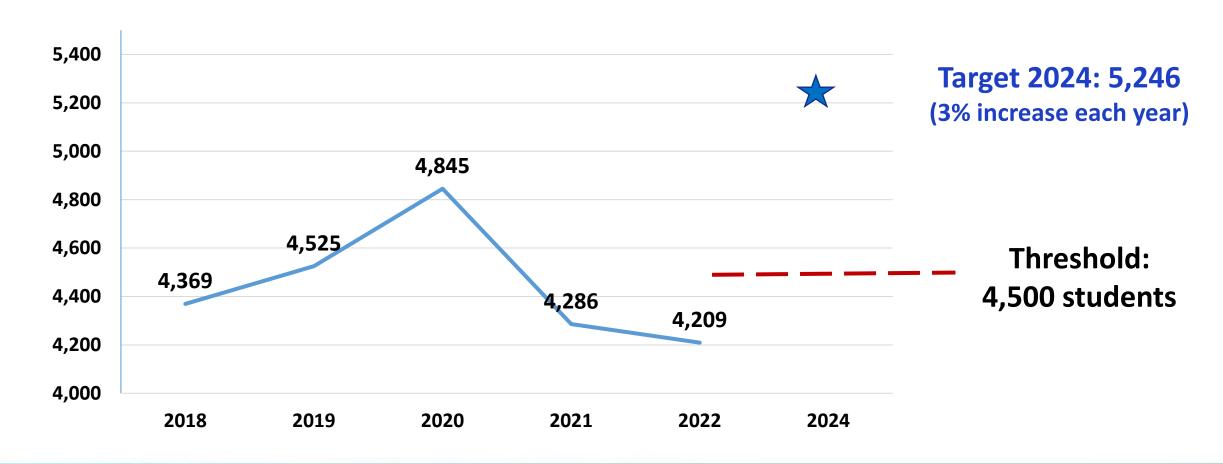
^{*} Categories are defined by Apply Texas

KPI 2 – Students Receiving Pell Grants

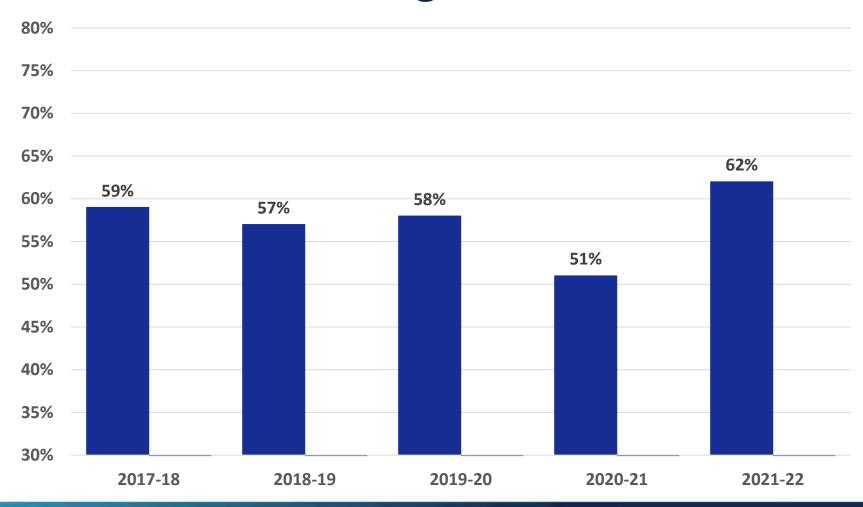
Students Receiving Pell Grants Annually			
	2022	Threshold	Target 2024
Del Mar College	4,209	4,500 students per year	3% increase in recipients each year

Number of students awarded Federal Pell funds within an academic year. Data Source: THECB Financial Aid Database Report.

KPI 2 – Students Receiving Pell Grants



KPI 2- Percent of Annual Headcount Receiving Financial Aid



KPI 3 – Persistence Rates

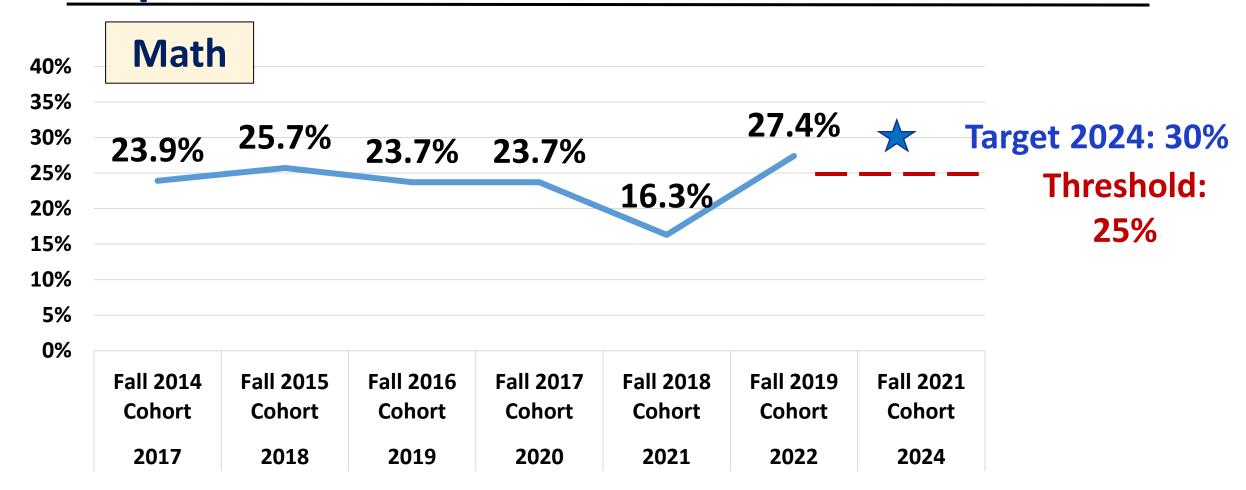
Full-time FTIC Students

1 Year Persistence Rate					
	2022	Threshold	Target 2024		
Del Mar College	64.1%	60%	65%		
Large TX Colleges Cohort	65.2%				
2 Year Persistence Rate					
	2022	Threshold	Target 2024		
Del Mar College	48.1%	48%	55%		
Large TX Colleges Cohort	53.0%				

One-year and two-year persistence rates for first-time, credential-seeking undergraduates enrolled in at least 12 semester credit hours in the fall who are enrolled at the same or another Texas public or private institution. Includes students enrolled in credit programs only. Dual credit students not included; labelled as FTIC after they graduate high school. Excludes individuals who earned an award but did not persist. Data Source: THECB Accountability System.

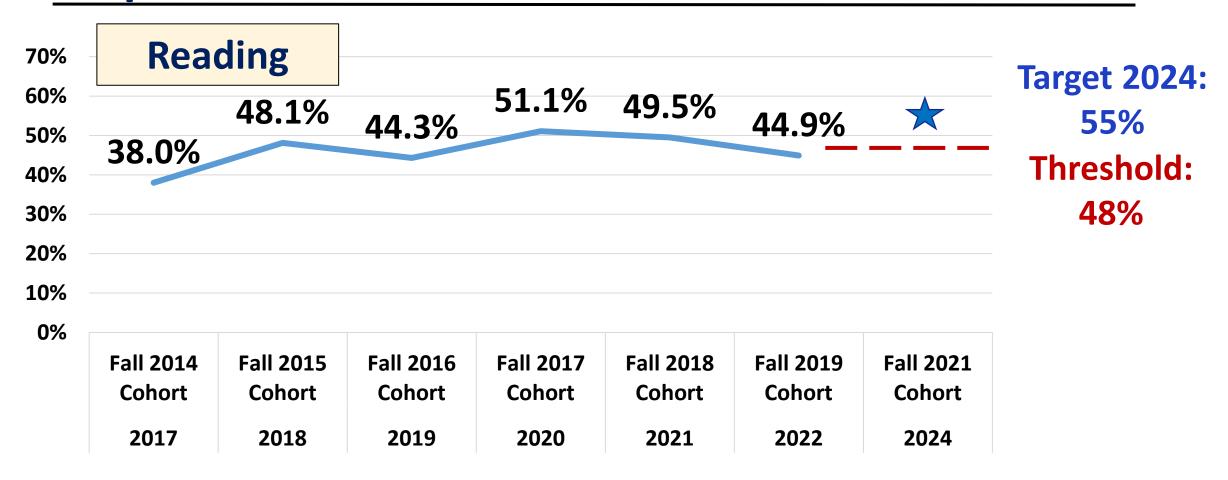


KPI 3 – Unprepared Students Who Satisfy TSI Requirements in Two Years



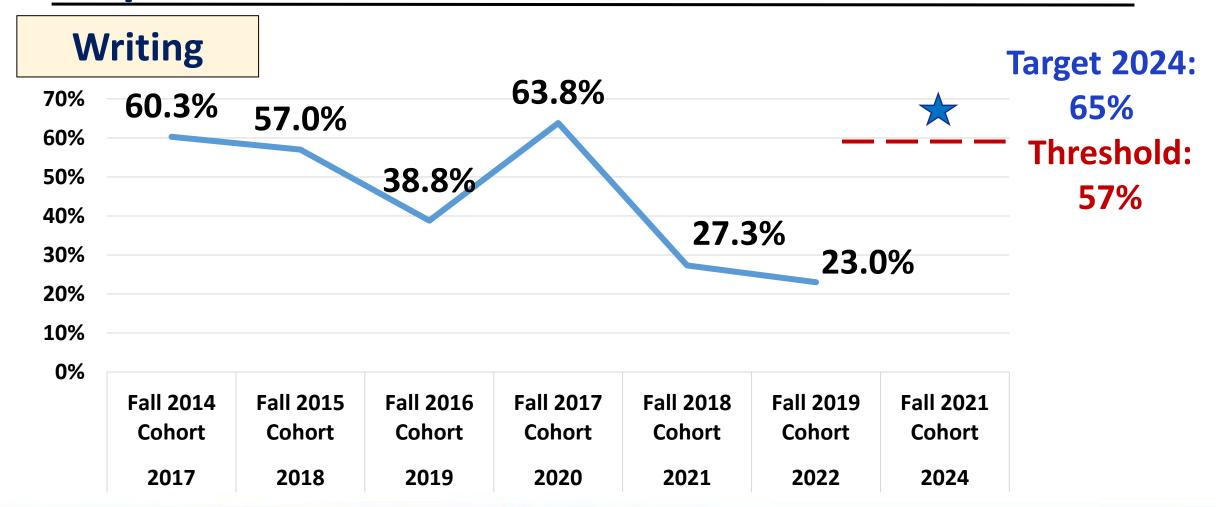


KPI 3 – Unprepared Students Who Satisfy TSI Requirements in Two Years





KPI 3 – Unprepared Students Who Satisfy TSI Requirements in Two Years





KPI 4 – Student Classification, Sophomores

Student Classification Does NOT Include Dual Credit Students						
	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Point Change
Freshman						
Less than 30 SCH Earned	67%	61.1%	60.2%	61.2%	61.6%	0.4
Sophomores						
31-72 SCH Earned	22.7%	27.7%	27.4%	26.2%	26.0%	-0.2
Unclassified						
73+ SCH Earned; No Associate Degree or Above Earned	2.3%	2.7%	3.1%	3.2%	3.0%	-0.2
Other	2.5/0	2.770	J.170	J.270	3.070	0.2
Prior Associate Degree or Above Earned	8%	8.5%	9.2%	9.4%	9.4%	0.0
Total	100%	100%	100%	100%	100%	

Strategies -

- Improve reputation/image in the serve area.
- Increase targeted outreach efforts.
- Identify matriculation levels of the Educational Opportunity Center Grant participants.
- Increase community awareness of financial aid opportunities for post-secondary education.
- Reduce systemic barriers within on-boarding process.
- Provide customer service training to improve student experience.
- Increase utilization of financial aid resources and scholarships
- Enhance access to monitor and provide appropriate collaborative support to students

CONCLUSION-

- DMC Continuing Education enrollment increased.
- Contact hours for Credit and Continuing education increased by almost 2%.
- Over 50 percent of DMC students continue to be high school graduates and begin with plans to transfer to another institution.
- Since COVID-19 pandemic, we continue to work on increasing the number of students who receive Pell grants, however the overall number of students receiving financial aid has increased.
- We are meeting our targets goals of increasing Fall to Fall persistence; however, we need to continue efforts in that area.
- Overall, we need to continue working on student matriculating from Freshman to Sophomores.

Strategic Planning Board Engagement

Spring 2023

Summer 2023

Fall 2023 Spring 2024

Fall 2024

Workshop on External Trends and Influences

Presentation on House Bill 8- 88th Legislative Session Report: 2014-2019 Goal 1 & 2

11 & 2

Workshop on 2024-2029 Visioning: Mission & Vision Report: 2014-2019

Goals 3-6

Workshop on 2024-2029 Draft Plan Workshop on 2014-2019 Strategic Plan Progress & Lessons Learned

Presentation on 2024-2029 Strategic Plan for Review and Approval

Workshop on Strategic Enrollment Management (SEM) Strategic Marketing Plan Update

Jeff Olsen, Vice President of Communication and Marketing







OVERVIEW

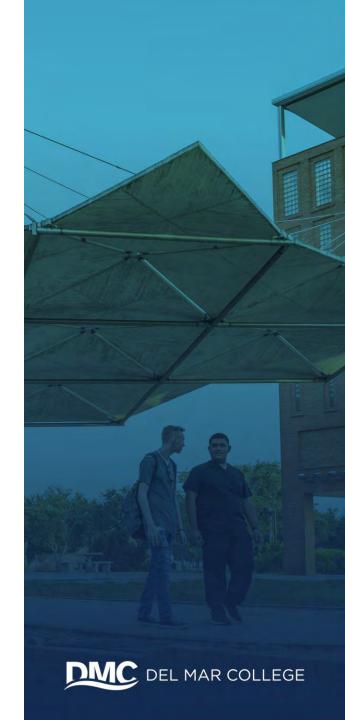
 A new Strategic Marketing Plan is being developed and will be ready for full review in February/March, but important themes are already emerging.

 This presentation will cover the most significant changes in strategy that align with the changing landscape, while the full report will address all areas of College Relations.

SUMMARY

For Del Mar College to continue to build on its success in an increasingly competitive and constantly changing landscape, Marketing and Communication efforts must:

- Relate to prospects with an attractive value proposition
- Automate through CRM and AI solutions to attain students
- Market stacked credentials as paths to successful outcomes
- Simplify student onboarding and improve experience
- Engage the community with successful events on campus





WHO ARE OUR STUDENTS? WHAT BRINGS THEM?

- Del Mar students are from all ages and backgrounds, interested in many different programs. Focusing on every audience and dividing limited marketing resources between them lessens the impact. Instead, we will market our value proposition.
- One thing that everyone who comes to Del Mar has in common is an outcome in mind. A return on their investment, a dream to reach the outcome they desire.
- Through personal and authentic stories that span departments, our new marketing approach is to tell relatable stories of success at Del Mar. We will market outcomes.
- In a time when people question whether college is worth it, Del Mar is. Achieving your objective quickly, with less debt, through a program that is intentionally aligned with the workforce is a very strong value proposition.

HOW CAN WE DRIVE INTEREST AND ENROLLMENT?

CURRENT MODEL:



MARKETING EFFORTS



DEL MAR COLLEGE

Reports show that our marketing effectively increases awareness year over year but does not capture contact information to follow up on. This approach creates interested students that then must find their way to Del Mar College on their own. This is a missed opportunity to reach out and work with them to get them signed up.

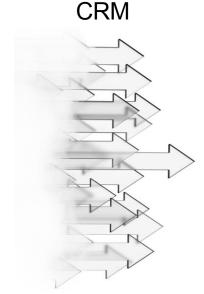
HOW CAN WE DRIVE INTEREST AND ENROLLMENT?

NEW CRM DRIVEN MODEL:



MARKETING EFFORTS

Email Text Phone Calls Social Media Events





DEL MAR COLLEGE

The new model will generate leads with contact forms on every ad and web page, then continuously follow up with prospective students through automation and a call center. This gives students a much-needed point of contact to help them navigate past any barriers as they make their way to DMC with confidence.

HOW CAN WE DRIVE INTEREST AND ENROLLMENT?

Embracing the CRM and AI to scale our efforts:

- The CRM will do much more than send automated emails and texts, it will allow us to segment our database of students to run multiple and specific campaigns simultaneously year-round.
- The new strategic marketing plan will also propose AI automation tools to improve our ability to differentiate interested prospects from high school students who have simply been required to apply.
- Through texting, an AI chatbot (think Valdar texting students) could also identify which prospects or new students have concerns and then connect them with the appropriate department.



CURRENT STUDENT JOURNEY – CHOOSE A DOOR



The current student journey offers a wide assortment of great choices for students to achieve their desired outcome, but they are often offered separately and divided across different areas of the college. The way that we separate types of programs can be confusing to students, when often programs could be packaged together as a journey.

NEW STUDENT JOURNEY - CHOOSE A PATHWAY



- Pathways Committee has been doing great work mapping how credentials stack across the college. Showing a student their complete journey from the start will be a gamechanger.
- In upcoming campaigns, we will ask prospective students to share their dream, then use that information to show them a path to that outcome that may include multiple credentials.
- Once the student identifies their path, and it is loaded into the CRM, we can guide the student along in their journey through marketing automation.
- Additionally, once these maps are established, we can provide onramps and offramps, as well as listing average salaries at each rung if they decide to stop along the way.

PARTNERING WITH ADMISSIONS TO SIMPLIFY THE NEW STUDENT EXPERIENCE

- Strategic planning surveys often point to advising and registration for improvement. On closer review, many of the comments have less to do with advising and more to do with advisors having to help new students with basic needs.
- The organization of a new front end call center in collaboration with admissions will help prospective students navigate the process and will simplify the experience. If the student arrives at Del Mar having already completed many of the steps in their checklist, the advising and registration teams can focus on those activities.
- Additional complications have resulted from a lack of wayfinding for new students.
 Beginning this spring, new wayfinding signage will be posted in problematic areas, and welcome tents will be centrally stationed at each campus. Continued improvements to wayfinding will be implemented in years to come.

HAVING GREAT EXPERIENCES ON CAMPUS

- With the recent centralization of Del Mar College events, and the CRM creating a database of leads, we have the opportunity to organize large-scale college-wide events that will introduce scores of new people to Del Mar.
- In partnership with other key stakeholders across campus, we are exploring yearly festivals that will highlight our campuses. One community college in Texas we have been in conversations with holds a similar event with average attendance between 6,000 and 8,000 people. The cost is covered by community sponsors. For many of their current students, this was their first experience on campus.

CONCLUSION

For marketing to achieve maximum effectiveness through the years to come, we must embrace a strong, fullymodernized approach that drives prospects using automation and a personal touch toward engaging events. Once prospects become students, the same approach of automation, someone to help them navigate, and engaging events on campus will continue to help them persist as they navigate each credential along their journey.



THANK YOU



FY 2024-2025 Budget Calendar and Student Charges

Raul Garcia, Vice President and CFO



Raul Garcia, Vice President and CFO Jackie Landrum, Budget Analyst December 5, 2023



AGENDA



- 2024 2025 BUDGET PLAN CALENDAR
- COMMUNITY COLLEGE FUNDING STRATEGIES
- STUDENT AFFORDABILITY INDICATORS
- STUDENT CHARGES

BUDGET CALENDAR PLAN



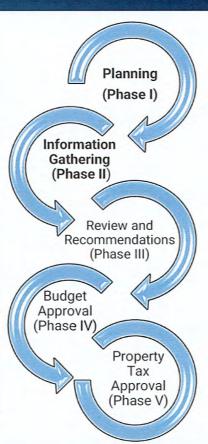
FY 2025 BUDGET PLAN CALENDAR

Month	Date	Activity
Oct.	17 to Nov. 14 25	 Tuition and fee assessment Budget plan calendar development
Nov.	30	Student Charges meeting with Student Government
Dec.	5 5 12	 Regular Board Meeting Student Charges update Distribute technology & facility maintenance budget worksheets
Jan.	10 to 11 23 24 and 25	 Preliminary operating budget assumptions Budget kick-off meeting and Budget worksheet distribution Budget worksheet training
Feb.	6 9 13	 Preliminary salary, and open and new position requests assessment Technology & facility maintenance budget worksheets requests due to fiscal office Regular Board Meeting Tuition and fee change approval



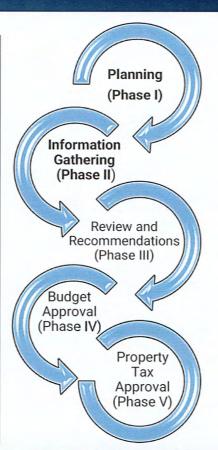
FY 2025 BUDGET PLAN CALENDAR

Month	Date	Activity
	4	Budget Request worksheet submission from Chairs to Deans and Directors
Man	22	Budget Request worksheet submission from Deans and Directors to V.P.'s
Mar.	29	Preliminary property value assessment (Appraisal District)
	29	Final Salary, and Open and New Positions requests submission (H.R.)
Apr.	5	Executive's Budget Request worksheet review/approval and submission to Fiscal Office (General Counsel, Executive Vice President Vice Presidents, and Executive Directors)
8th -30th	Budget worksheet crosscheck with Strategic Unit Assessment Plan. (CFO and AVP of Institutional Effectiveness and Assessment)	
	14	Regular Board Meeting
May		Budget update
	11	Regular Board Meeting
Jun.		Budget update
	28	Preliminary Budgets sent to Departments
	23	Board Meeting-Budget Workshop
Jul.	25	Certified appraisals (Appraisal District)
Jul.	31	Preliminary Budgets sent to Departments



FY 2025 BUDGET PLAN CALENDAR

Month	Date	Activity			
	3	Publish Tax Rate Notice on DMC website			
	13	Regular Board Meeting-Budget Update			
		Board to adopt action items:			
		 An order to conduct a public hearing for the FY 2024-2025 proposed College budget 			
		 An order to conduct a public hearing for the FY 2024-2025 proposed property tax rate 			
		Publish notice for the budget and tax rate public hearings			
	16	 Newspaper publication of the budget public hearing 			
Aug. 18	Newspaper publication of the tax rate public hearing				
	27	Board Public hearing:			
		Public comments on the proposed property tax rate			
		Public comments on the proposed Budget			
		Board to adopt action items:			
100		M&O Budget			
		Debt Service Proposed Budget			
		M&O Proposed Tax Rate			
		Debt Service Proposed Tax Rate			
		Proposed Tax Exemptions			

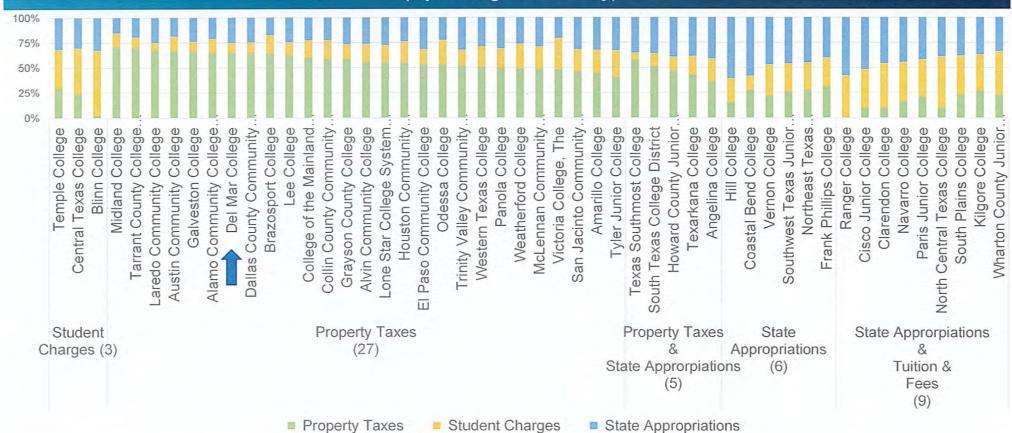


STUDENT CHARGES



FY 2022 COMMUNITY COLLEGE FUNDING STRATEGIES

(Operating Funds Only)



SOURCE: Community College Annual Reporting & Analysis Tool (C.A.R.A.T)



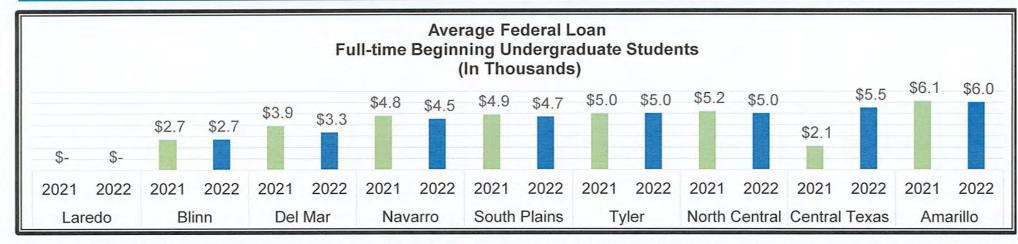
STUDENT AFFORDABILITY INDICATORS

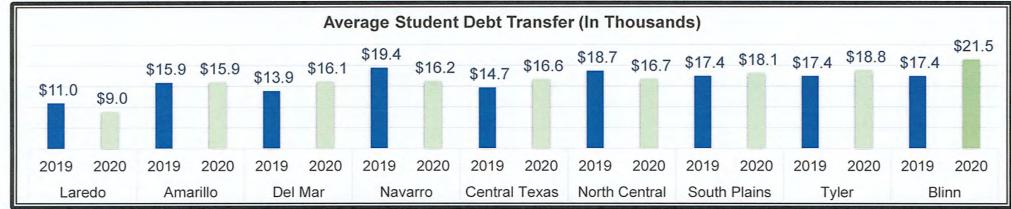
College	Annual Average Net Price	Annual Avg. Grant or Scholarship Financial Aid Award (Beginning Undergraduate Students)	Beginning Undergraduate Students Receiving Grant or Scholarship Financia Aid
Blinn	\$ 14,290	\$ 4,972	47%
Tyler	10,375	6,047	74%
Navarro	10,124	10,192	82%
South Plains	6,470	5,794	83%
Laredo	6,225	5,592	90%
Del Mar	6,028	5,912	80%
North Central	5,045	5,111	59%
Amarillo	4,903	5,759	70%
Central Texas	4,693	6,084	83%

Source: The Federal National Center for Education Statistics (Full-time Beginning Undergraduates for the 2021 – 2022 year



STUDENT DEBT





Source: 1.The Federal National Center for Education Statistics (2021 – 2022 year)

2. Texas Public Higher Education Almanac

DMC DEL MAR COLLEGE

GENERAL TUITION AND FEE STRUCTURE

Description	FY 2022 Rates	FY 2022 Part-Time Charges	FY 2022 Full-Time Charges	FY 2 Rat
Semester Rate Per Credit Hour				
In District Tuition	\$ 71	\$ 994	\$ 2,130	\$ 7
General Use Fee	12	168	360	
Building Use Fee	12	168	360	
Matriculation Fee	12	168	360	
Subtotal	\$ 107	\$1,498	\$ 3,210	\$ 1
Semester Rate Per Student				
Instructional Support Fee	\$ 70	\$ 140	\$140	\$ 7
Student Services Fee		30	30	1
Subtotal	\$ 85	\$ 170	\$170	\$ 8
Grand total	\$ 192	\$1,668	\$ 3,380	\$ 1

	T 1/ 0000	
FY 2023	FY 2023	FY 2023
Rates	Part-Time	Full-Time
ivates	Charges	Charges
\$ 73	\$ 1,022	\$ 2,190
12	168	360
12	168	360
12	168	360
\$ 109	\$ 1,526	\$ 3,270
\$ 70	\$ 140	\$ 140
15	30	30
\$ 85	\$ 170	\$ 170
\$ 194	\$ 1,696	\$3,440

Part-Time: Fall & Spring Terms (7 Cr. Hrs. each)

• Full-Time: Fall & Spring Terms (15 Cr. Hrs. each)



TUITION AND FEE RATE CHANGE HISTORY



	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
In-District Tuition	\$5	\$8	\$1	\$3	\$1			\$5	\$3	\$3	\$2		\$2
Building Use Fee	\$2												
General Use Fee	\$2												
Matriculation Fee				\$2									
Instructional Support Fee	\$8	\$10		\$2									
Student Services Fee									\$8				
* Cost of Attendance (P-T Student)	\$1,340	\$1,354	\$1,428	\$1,442	\$1,442	\$1,442	\$1,512	\$1,570	\$1,612	\$1,640	\$1,640	\$1,668	\$1,696
Student Headcount Enrollment	12,071	11,030	10,502	10,439	10,852	11,689	11,476	11,867	12,008	10,678	10,395	9,725	9,720
CC-MSA Unemployment	8.6%	8.8%	6.8%	6.4%	5.6%	5.4%	6.2%	5.8%	5.0%	4.5%	9.4%	6.9%	4.9%

Source: Statistical Profile
College Records
Texas Workforce Solution
* Part-Time: Fall & Spring Terms (7 Cr. Hrs. each)

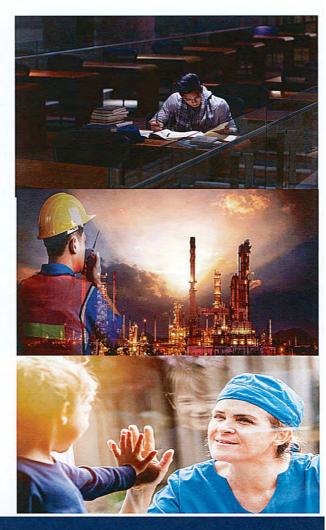


FACTORS INFLUENCING POSSIBLE FISCAL YEAR 2025 TUITION RATE CHANGE

Semester Hour Rate Change	New Tuition Rate	Part-Time (Fall & Spring Terms 7 Cr. Hrs. each)	Amount Change	% Rate Change
\$1	\$ 74	1,710	14	0.8%
2	75	1,724	28	1.7%
3	76	1,738	42	2.5%
4	77	1,752	56	3.3%
5	78	1,766	70	4.1%

Semester Hour Rate Change	Tuition Rate	Estimated Annual Revenue
\$ 1	\$ 74	\$127,000
2	75	254,000
3	76	381,000
4	77	508,000
5	78	635,000

Q&A



DMC DEL MAR COLLEGE

Foundation Yearly Update

Mary McQueen, Vice President of Advancement and Government Relations

Del Mar College Foundation 2023 Update

Mary McQueen
Vice President, Advancement & Government Relations
December 5, 2023





Del Mar College Foundation Turns 40!

Established in 1983

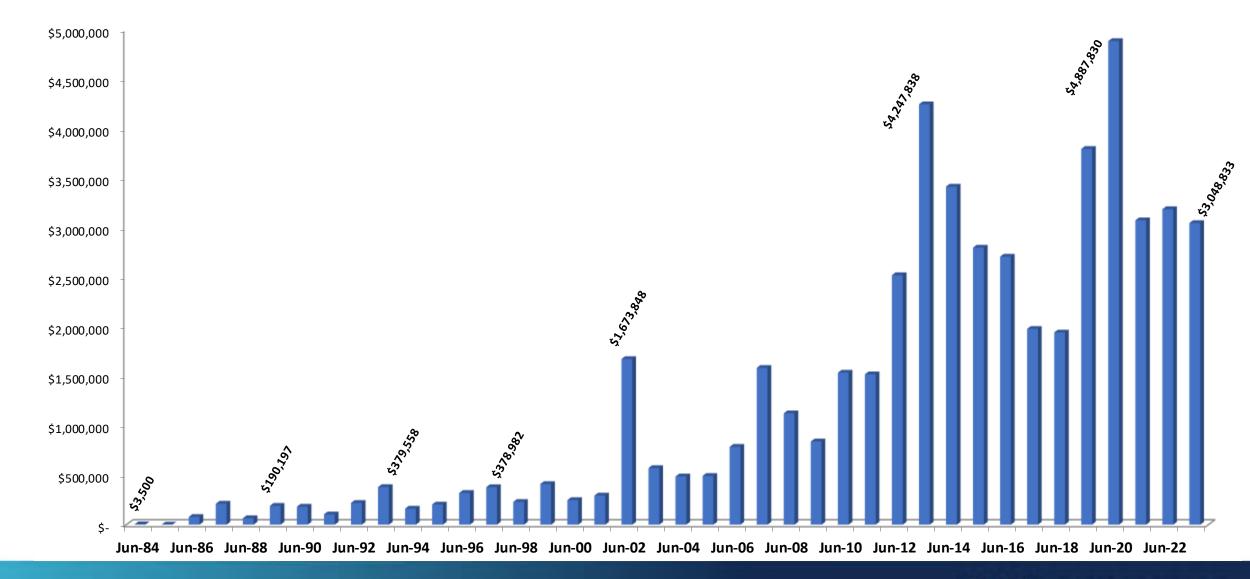
Scholarships to over 25,000 students

\$21.9 million in scholarships provided

\$16.1 million in grants and other awards

\$53.7 million total raised for DMC students & programs

Funds Raised 1984-2023





DMCF History FY 2010-2023

Fundraising = \$42.2 million

Scholarships = \$18.4 million to 17,000 students

Grants & Other Awards = \$12.2 million

Assets = \$8.6 million to \$31.5 million



DMCF FY 2022-2023 Snapshot

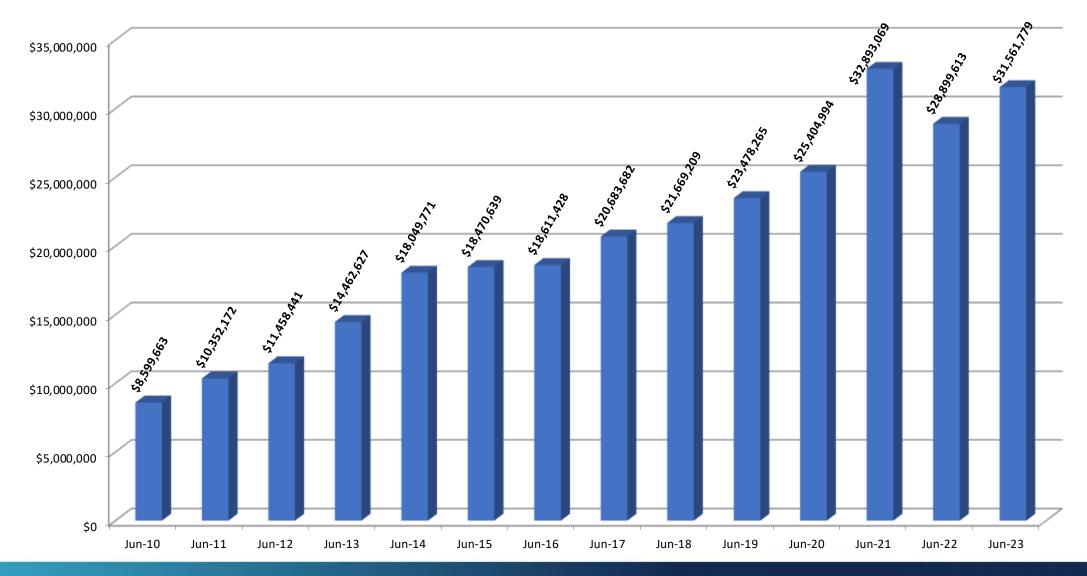
Fundraising = \$3.048 million

• 5-year average = \$3.6 million (FY 2019-2023)

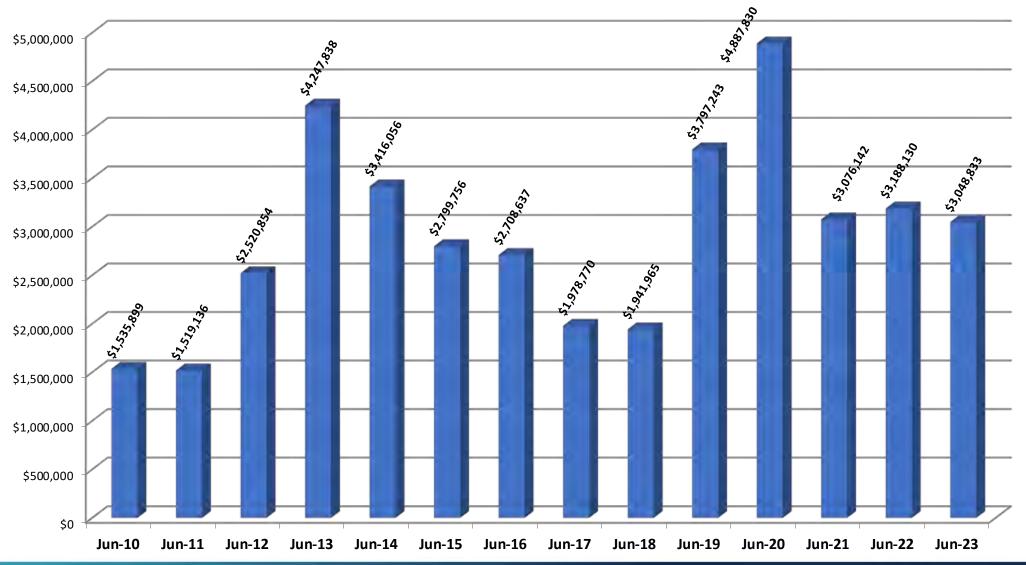
Scholarships = \$1.798 million to 894 students

Assets = \$31.561 million

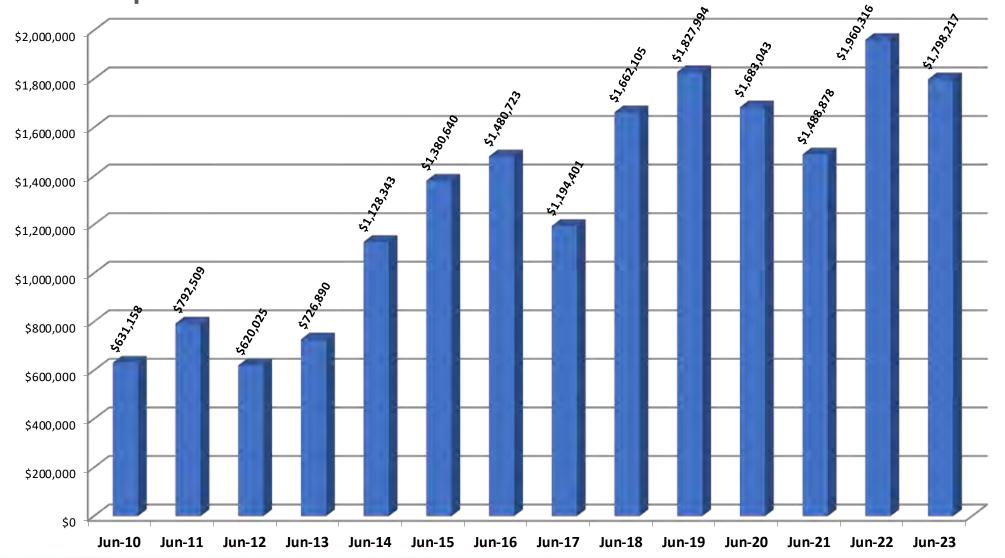
Asset Growth 2010-2023



Funds Raised 2010-2023



Scholarships Awarded 2010-2023



Advancement Focus

- Shifted from events to donor engagement
- Build relationships
- Share DMC story
- Discovery donor preferences
- Moved from transactional to transformational fundraising



DMCF Major Events

Spring 2010 DMC moved \$1.5 million in scholarship funds to DMCF

March 2011 staff/office processes restructured

October 2011 \$1 million challenge met Jan 2012 online scholarship process implemented

Jan 2013 \$2.65 million challenge met Sept 2015 RFP for investment manager completed

Sept 2015 DMCF adopted new strategic plan

DMCF Major Events

Jan 2017 planned giving launched July 2017 \$25 million campaign launched Dec 2017 \$235K in emergency aid provided (Hurricane Harvey)

June 2018 donor data conversion to RE NXT Aug 2018 \$1.3 million Rebuild Tx grant, \$2.357 million Type A

Jan 2019 director of development hired July 2019 new online giving platform

DMCF Major Events

Jan 2020 portfolios established for DOs April 2020 special events go virtual due to COVID Nov 2020 scholarship celebration virtual, 80 videos shared April 2021 ROI analysis completed, special events discontinued May 2022 updated scholarship policy to completion focus

Oct 2022 GR & CRO (temp) added to VP scope

Jan 2023 \$25 million campaign completed



DMCF Strategic Plan 2015-2025

- \$25 million campaign completed
- Major giving/planned gift strategies \$6.7 million, continues.
- Workforce development initiatives \$8 million pilot plant, cont.
- Revised scholarship focus completed, continues
- Assist student completion needs emergency aid, continues
- Innovative initiatives \$1.2 million ReBuild Texas, continues
- Long term: 2018-2025
 - Build assets to \$35-\$40 million
 - Award \$3 million annually in scholarship

Meet Sofia



Female (59%)

Hispanic (69%)

24 years old (average age)

From Nueces or San Patricio County (88%)

Part-time student (78%)

Meet Sofia. 'Sofia' is the name given to the profile of the average student at Del Mar College. 'Sofia' is being introduced to better convey who the college serves in a more personal way. Important notes about 'Sofia' are that she is 24 years old, Hispanic, female, from the local area, and attending class part-time.

Often 'Sofia' is the first in her family to attend college, low-income, works one or more jobs and is a single parent. Her pursuit of education is to get a better job or transfer to a university. Helping 'Sofia' achieve her goals, better her and her family's lives and become prepared to enter the local workforce is the primary goal of the College and Foundation.

Del Mar College

- DMC was founded in 1935, and has awaded more than 65,350 degrees and certificates
- Today DMC serves more than 24,000 learners each year in academic, career and technical and continuing education courses
- Programs offered at three campuses and three centers with over 100 degree and certificate options within eight pathways
- Serves 4-county area with population of nearly 500,000 (Aransas, Kenedy, Nueces, San Patricio)

Del Mar College Foundation

- Independent nonprofit governed by a diverse board with singular focus to support Del Mar College
- Helped 1,789 students with \$1.8 million in scholarships during FY 2019
- Provides student emergency aid and other program support
- Typical Foundation Scholar is:
 - *low-to-middle income (84%)
- working (57%)
- first in their family to attend college (46%)single parent (21%)

DMC DEL MAR COLLEGE

Meet Sofia

- Average student profile
 - Female (59%)
 - Hispanic (69%)
 - 24 years old (average age)
 - Local (88% from Nueces or San Patricio)
 - Part-time (78%)
- Typical Foundation scholar is also:
 - First in family to attend college (46%)
 - Low-to-middle income (84%)
 - Works while attending college (57%)
 - Single parent (21%)



DEL MAR COLLEGE

STUDENT FINANCIAL WELLNESS SURVEY RESULTS

FALL 2021

Understanding the connection between student finances and student success is essential to supporting the 21st century student.



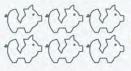


of students would have TROUBLE GETTING





HAVING ENOUGH MONEY to pay for school



VERY LOW FOOD SECURITY

of students indicated

of students PAY THEIR



THEIR SCHOOL

DMC Student Challenges

- 56% housing insecure
- 25% low food security
- 69% worry about having enough money for school
- 31% ran out of money 6 or more times in past year
- 71% have trouble getting \$500 in an emergency
- 49% experience generalized anxiety disorder





Scholarships Get Results

The Del Mar College Foundation Scholars Edge



Do scholarships work?

Do they make a real difference for our students & College?



The Discovery

A detailed data analysis of all DMC students for the academic terms of Fall 2017, Fall 2018, and Fall 2019.

The Comparison

Three distinct cohorts:

- 1) Foundation Scholars
- 2) Financial Aid Students
- 3) No Financial Support Students



Anyone can be a Foundation Scholar by receiving a Foundation Scholarship.

Foundation Scholars complete their individual courses and complete their individual programs (graduate) at a higher rate than other students.

Course Completion

Foundation Scholars

Financial Aid Support

Foundation Scholar

No Financial Support

Program Completion/Graduated

Foundation Scholar

Financial Aid Support

Foundation Scholars

No Financial Support

25%

* Success rates shown are a three-year average.

** Cumulative of the three years, 4,325 students received a scholarship, 10,960 received financial aid of any nature, and 21,419 received no financial support.

Further Impact

Many students state that donors giving is the motivational push that fuels their internal inspiration to succeed and eventually pay-it-forward.

Scholarships benefit College funding as 10% of community college funding from the state is determined by student achievement, defined by a performance-based funding model called the student success points model.

Scholarship Impact

- Foundation scholars demonstrate increased completion rates
- 19.2% higher program completion rate over student with financial aid
- 24.1% higher program completion rate over students with no financial support

Three-year average based (fall 2017, 2018, 2019)





The **Del Mar College** Advantage



Community colleges are a great value, any way you look at it," says Texas Comptroller, Glenn Hegar, who began his own higher education at a community college. "They're a low-cost way for students to experience higher education, usually in a setting close to home. That's a winning combination.







Del Mar College

58% Savings

\$3,224

\$3,224

savings compared to TAMU-CC



Per Semester Cost

TUITION & FEES

BOOK & SUPPLIES \$598

TOTAL COST

\$5,544

\$4,946



\$2,474 or 45% savings over TAMU-CC and \$2,522 or 45% savings over TA<u>MUK</u>

Cost of attendance information acquired from institution websites and current for 2022-2023 as of 12/7/2022. Based on 15 credit/hours per semester



Affordable Education

- DMC: \$2,320 per semester
- TAMU-CC: \$5,544 per semester
 - DMC 58% or \$3,224 savings
- TAMUK: \$5,592 per semester
 - DMC 59% or \$3,272 savings

2022-2023 tuition, fees, books and supplies for 15 SCH

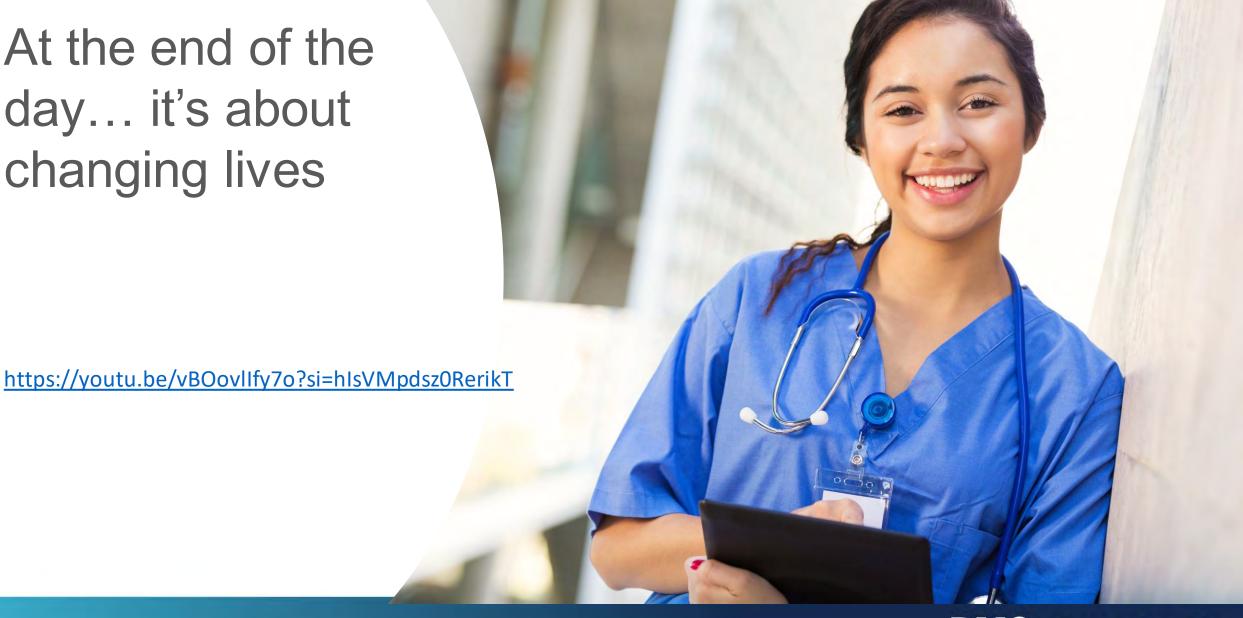




Stewardship

- Annual scholarship report to donors
- Balance in fund and amount distributed
- Names and bios of recipients
- Sent spring of each year

At the end of the day... it's about changing lives



Questions?



Professional Contract Review

Tammy McDonald, Vice President of Administration and Human Resources

List of Professional Service Contracts Presented to the Board of Regents Updated 11/29/2023

renow = exprining in 2023 time = dute i	adjustment Orange = expired Green=New	REP/REO	Contract		Maximum Expiration	Auto Renew			
Provider Name	Service Provided	Y/N	Origination Date	Contract	Date	Y/N	DMC Exec Team Contact	Board Action	Status
Legal:	Service Provided	14.1	Origination butter						
Graves Doughtery Hearon & Moody	Legal	No	11/23/2004	Term	N/A	Yes	A. Rivera	No Board action found	
Charles boughtery meaning moony	Terfor.								
Financial:									
Weaver	Internal Audit	Yes	3/1/2021	1 year+ 4- 1 year extensions	8/31/2026	No	T. McDonald	Approved by Board on December 08, 2020	
Collier Johnson Woods	Annual Financial Audit	Yes	9/1/2019	1 year + 4- 1 year extensions	8/31/2024	No	R. Garcia	Approved by Board on June 11, 2019	
Estrada Hinojosa	Bond Advisors	Yes	2/20/2020	5 years + 2- 1 year extensions	2/20/2027	No	R. Garcia	No Board action found	
McCall Parkhurst Horton	Bond Counsel	No	4/23/2021	Term	N/A	No.	R. Garcia/A. Rivera	No Board action found	
Patterson & Associates	Investment Advisor	Yes	3/23/2007	Term	N/A	Yes	R. Garcia		
Wells Fargo	Bank Depository	Yes	9/1/2020	2 years + 1-2 years extensions	8/31/2024	No	R. Garcia	Approved by Board on June 9, 2020	
Columbia Advisory Group, LLC	Information Security	No	10/1/2019	3 years + 3-1 year extensions	10/1/2025	No	A. Kolahdouz/L. Keas	Engaged through Board approved co-op.	
a le mi				1					
General Facilities:	ADA/Accessibility	N/A	As Needed		N/A	No	T. McDonald/L. White	No Board action found	
Sue Corey, RAS	ADAPACCESSIBILITY	IN/A	PG NEEDEU		Trees.	1140	To the Donatop E. White	The Desire Series Journe	
2014 Bond Contracts:		1	-						
KIM Commercial Inc. dba Victory Building Team	Police Station Renovations	Yes	10/26/2021	Project completion	12/31/2023	No	J. Strybos	Approved by Board on October 5, 2021	
Kini Collinercial Inc. doe victory bollong realit	I once Station recruired	100	20,20,2022		300 days from notice to				
KJM Commercial Inc. dba Victory Building Team	Music Building Renovations	Yes	12/8/2021	Project completion	proceed	No	J. Strybos	Approved by Board on November 9, 2021	
non-commercial inc. doz victory busining reality	The same of the sa	-			550 days from notice to				
B.E. Beecroft Co., Inc.	White Library Renovations	Yes	2/14/2022	Project completion	proceed	No	J. Strybos	Approved by Board on December 14, 2021	
d.c. beecidit co., iiic.	Windward Campus Central Plant Phase 1	103	47.72.02.0		300 days from notice to				
Texas Chiller Systems, LLC	Improvements	Yes	6/7/2022	Project completion	proceed	No	J. Strybos	Approved by Board on April 12, 2022	
Texas Crimer Systems, LLC	Hertiage Campus Building Renovations and	103	OFFICE		540 days from notice to			-	
SpawGlass Contractors, Inc.	Improvements	Yes	5/15/2023	Project completion	proceed	No	J. Strybos	Approved by February 14, 2023	
spawdiass contractors, inc.	Windward Campus Emergency Response Training	102	3,13,2025		210 days from notice to		1		
Marshall Company, Ltd.	(ERT) Facility Improvements	Yes	3/8/2023	Project completion	proceed	No	J. Strybos	Approved by February 14, 2023	
Marshall Company, Co.	I(Cit) rocincy improvements	1103	3/0/2023	i reject completion	I process	1	1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
2016 Bond Contracts:									
Gensler/Turner Ramirez Architects	South Side Campus Phase 1-A Project	Yes	5/23/2018	Project completion + 1 year	5/31/2024	No	J. Strybos	Approved by Board on February 6, 2018	Under warranty period until 05/31/2024.
Fulton Construction Corp./Coastcon Corp.	South Side Campus Phase 1-A Project Bid Package	2 Yes	12/12/2019	Project completion + 1 year	5/31/2024	No	J. Strybos	Approved by Board on October 1, 2019	Under warranty period until 05/31/2024.
				Substantial Completion Date of					
				South Side projects no later than					
Command Commissioning LLC.	South Side Campus- Commissioning Services	No	6/8/2020	12/31/2023	12/31/2023	No	J. Strybos	N/A	
						-			
IDIQ Contracts									
Amtech Solutions, Inc.	Building Envelope and Roofs	Y	12/7/2020	2 years + 3- 1 year extensions	12/7/2025	N	J. Strybos	Approved by Board on September 8, 2020	
Urban Engineering	Civil Engineering	Y	12/10/2020	2 years + 3- 1 year extensions	12/10/2025	N	J. Strybos	Approved by Board on September 8, 2020	
Turner Ramirez Architects	Architectural and Engineering Services	Y	12/1/2020	2 years + 3- 1 year extensions	12/1/2025	N	J. Strybos	Approved by Board on September 8, 2020	
Facility Programming and Consulting	Space Programming, Demographic Studies	Y	12/17/2020	2 years + 3- 1 year extensions	12/17/2025	N	J. Strybas	Approved by Board on September 8, 2020	
Gignac & Associates, LLP	Architectural and Engineering Services	Y	12/14/2020	2 years + 3- 1 year extensions	12/14/2025	N	J. Strybos	Approved by Board on September 8, 2020	
LNV, LLC	Architectural and Engineering Services	Y	12/8/2020	2 years + 3- 1 year extensions	12/8/2025	N	J. Strybos	Approved by Board on September 8, 2020	
Pfluger Architects, Inc.	Architectural and Engineering Services	ly .	12/11/2020	2 years + 3- 1 year extensions	12/11/2025	N	J. Strybos	Approved by Board on September 8, 2020	
Richter Associates Architects, Inc.	Architectural and Engineering Services	Y	12/10/2020	2 years + 3-1 year extensions	12/10/2025	N	J. Strybos	Approved by Board on September 8, 2020	
Rock Engineering and Testing Laboratory, Inc.	GeoTech and Construction Materials Testing	Y	4/12/2021	2 years + 3- 1 year extensions	4/12/2026	N	J. Strybos	Approved by Board on September 8, 2020	
Stridde, Callins and Associates, Inc.	Mechanical and Electrical Engineering	Y	12/16/2020	2 years + 3-1 year extensions	12/16/2025	N	1. Strybas	Approved by Board on September 8, 2020	1
	GeoTech, Construction Materials Testing and		42744 (2222		12/11/2025			1	
Terracom Consultants, Inc.	Assessments	Y	12/11/2020	2 years + 3- 1 year extensions	12/11/2025	N	1. Strybos	Approved by Board on September 8, 2020	
Hanson Professional Services	Architectural and Engineering Services	IA.	10/25/2021	1 year + 3- 1 year extensions	10/25/2026	N	J. Strybos	Approved by Board on September 8, 2020	
						4			
Construction/Restoration (Non-Insurance Repairs):		100							
None				4		-			
and the same of th						1			
Insurance:	Property/Mindstorm	Yes	5/1/2020	4/30/2021	4/30/2025	Yes	T. McDonald	Approved by Board on March 17, 2020	
Borden Insurance	Property/Windstorm	Liez	13/1/2020	14/30/2021	14730/2023	lies.	1. mcDonard	properties by books on march 27, 2020	-1
Compute Comileges									
Compus Services:	Custodial Services	Ves	11/1/2022	2 years + 3-1 years extensions	10/31/2027	No	1 Strybos	Approved by Board on September 13, 2022	
ABM Industries	Custodial Services Campus Bookstore	Yes	11/1/2022	2 years + 3-1 years extensions 2 years + 5-1 year extensions	10/31/2027	1.00	J. Strybos R. Garcia	Approved by Board on September 13, 2022 Presented to the Board on October 8, 2019	
	Custodial Services Campus Bookstore Security Services	Yes Yes Yes	11/1/2022 11/1/2019 4/1/2022	2 years + 3- 1 years extensions 2 years + 5- 1 year extensions 1 year + 5-1 year extensions	10/31/2027 10/31/2026 3/31/2027	No No No	J. Strybos R. Garcia T. McDonald/L. White	Approved by Board on September 13, 2022 Presented to the Board on October 8, 2019 Approved by Board on November 9, 2021	

PENDING BUSINESS

Item	Date	Request	Due	Status
1		2019-2024 Strategic Plan Update (Goal 2)	December	December Agenda
2		Tax Abatement Yearly Review	December	December Agenda
3		Foundation Yearly Update	December	December Agenda
4		Preview of Student Charges	December	December Agenda
5		Professional Contract Review	December	December Agenda
6		Policy Review Schedule	December	December Agenda
7		Student Charges	February	
8		2024-2029 Strategic Planning Process Update	February	
9		Internal Audit Report to the Board	February	
10		Quarterly Financial Report	February	
11		Quarterly Investment Report	February	
12		Annual Ethics Update	February	
13		THECB Strategic Plan	February	
14		2019-2024 Strategic Plan Update (Goals 3 and 4)	March	
15		Report on Tax Collections	March	
16		Strategic Enrollment Management (SEM)	May	
17		Tuition and Fee Schedules for CE Programs	May	
18		2019-2024 Strategic Plan Update (Goals 5 and 6)	June	
19		Clery Act	October	
20		CEO Annual Report to the Board – Title IX/SB212	October	
21		Enrollment Report	November	

Consent Agenda Item 1

DEL MAR COLLEGE INCOME/EXPENSE STATEMENT CURRENT OPERATING FUNDS

For the Two Months Ended October 2023

	FY 2024					FY	2023		
	BUDGET		INC/EXP	% Spent YTD		BUDGET		INC/EXP	% Spent YTD
J J									
REVENUES:									
STATE FUNDING									
BASE APPROPRIATION	\$ 19,508,145	\$	3,251,358	17%	\$	17,359,105	\$	4,166,186	24%
INSURANCE CONTRIBUTION	4,281,371		713,562	17%		4,281,371		713,562	17%
RETIREMENT CONTRIBUTION	1,966,711		327,786	17%		1,871,176		311,863	17%
TOTAL STATE FUNDING	\$ 25,756,227	\$	4,292,705	17%	\$	23,511,652	\$	5,191,611	22%
OTHER REVENUES									
TUITION & FEES	\$ 23,143,205	\$	4,807,023	21%	\$	24,375,829	\$	5,292,938	22%
PROPERTY TAXES	65,068,806		2,011,677	3%		65,556,443		13,645,462	21%
INVESTMENT INCOME	793,400		264,548	33%		730,000		213,518	29%
MISCELLANEOUS	468,744		48,589	10%		532,144		108,603	20%
TOTAL OTHER REVENUES	\$ 89,474,155	\$	7,131,837	8%	\$	91,194,416	\$	19,260,521	21%
EXPENDITURES:									
SALARIES & BENEFITS									
FACULTY SALARIES	\$ 33,593,394	\$	5,363,740	16%	\$	33,467,687	\$	5,466,509	16%
EXEMPT SALARIES	17,113,487		2,791,299	16%		17,378,672		2,704,047	16%
NON EXEMPT SALARIES	12,821,217		1,426,441	11%		13,924,481		1,499,188	11%
BENEFITS	20,487,813		3,480,642	17%	_	20,629,511		3,045,478	15%
TOTAL SALARIES & BENEFITS	\$ 84,015,911	\$	13,062,123	16%	\$	85,400,351	\$	12,715,222	15%
NON-SALARY		_					_		
CONTRACT INSTRUCTION	\$ 158,600	\$	26,433	17%	\$	151,600	\$	25,267	17%
SUPPLIES, POSTAGE, DUPL., COPIER RENTAL	3,497,541		415,620	12%		3,443,888		241,464	7%
MAINTENANCE & REPAIRS	1,747,539		184,957	11%		1,595,040		207,798	13%
EQUIPMENT STUDENT RECRUITING AND MARKETING	776,699 1,139,569		34,396 13,144	4% 1%		1,074,025 1,060,908		59,829 115,706	6% 11%
AUDIT & LEGAL, TAX APPRAISAL, COLL. FEES	1,633,106		28,401	2%		1,626,295		1,501	0%
CONSULTANTS & CONTRACT LABOR	3,064,494		704,632	23%		3,276,496		381,478	12%
ACCREDITATION	65,636		11,306	17%		75,047		11,827	16%
SPECIAL POP. INTERPRETOR	114,397		25,249	22%		114,397		-	0%
COMP. SOFTWARE, HARDWARE, LICENSE & SERV.	3,612,534		434,306	12%		2,694,283		306,147	11%
TRAVEL & PROFESSIONAL DEVELOPMENT	499,515		31,955	6%		536,923		68,713	13%
ELECTION	, -		-	0%		190,000		-	0%
SECURITY	1,565,000		151,342	10%		1,515,000		124,444	8%
RECRUITMENT	32,000		250	1%		32,000		1,119	3%
FOOD BEVERAGE	84,811		2,555	3%		89,301		11,047	12%
LIBRARY	250,976		18,005	7%		269,476		14,135	5%
BAD DEBT	151,707		25,285	17%		151,707		25,285	17%
MEMBERSHIP & DUES	227,153		44,769	20%		242,044		78,341	32%
MEMBERSHIP & DUES/INDIRECT ADVOCACY	130		-	0%		8,926		-	0%
UTILITIES & TELEPHONE	3,061,600		510,267	17%		2,825,447		470,908	17%
INSURANCE	4,805,000		800,833	17%		3,724,250		620,708	17%
BANK & COLLECTION FEES	192,300		10,498	5%		192,800		8,346	4%
CAMPUS POLICE	304,942		-	0%		302,858		900	0%
TUITION BOND TRANSFERS OUT	1,952,500		325,417	17%		1,955,500		325,917	17%
MISCELLANEOUS TOTAL NON-SALARY	548,266 \$ 29,486,015	\$	31,919 3,831,541	6% 13%	•	436,915 27,585,126	¢	29,379 3,130,256	7% 11%
		φ	3,031,541		\$, ,	ψ	3, 130,256	
CONTINGENCY	\$ 1,728,456	_		0%	\$	1,720,591	•	-	0%
TOTAL CONTINGENCY	\$ 1,728,456	\$	-	0%	\$	1,720,591	\$	-	0%
TOTAL EXPENDITURES	\$115,230,382	\$	16,893,665	15%	\$	114,706,068	\$	15,845,479	14%
NET INCOME FROM OPERATIONS		\$	(5,469,121)				\$	8,606,653	
CURRENT NET FUNDS AVAILABLE FOR OPERATIONS		\$	(5,469,121)				\$	8,606,653	

DEL MAR COLLEGE BALANCE SHEET CURRENT OPERATING FUNDS As of October 31, 2023

		FY2024		FY2023		Change
99						
ASSETS:						
CASH	\$	5,715,331	\$	4,971,007	\$	744,324
INVESTMENTS		62,868,635		54,681,078		8,187,557
PREPAID EXPENSE		-		5,629		(5,629)
ACCOUNTS RECEIVABLE						(0.4 =00)
ACCRUED INTEREST		-		81,708		(81,708)
STUDENT & OTHER RECEIVABLES		901,891		2,186,963		(1,285,072)
PROPERTY TAX RECEIVABLE		1,484,729		1,456,865		27,864
DEFERRED OUTFLOWS PENSION & OPEB		17,710,090		7,656,792		10,053,298
TOTAL ASSETS	\$	88,680,676	\$	71,040,042	\$	17,640,634
LIABILITIES:						
ACCOUNTS PAYABLE:						
ACCOUNTS PAYABLE	\$	3,032,790	\$	1,844,094	\$	1,188,696
ESTIMATED SICK LEAVE & VAC. PAYABLE		7,756,429		7,828,648		(72,219)
NET PENSION AND OPEB LIABILITY		78,619,578		77,505,362		1,114,216
DEFERRED INCOME:						
DEFERRED TUITION		3,904,051		4,250,528		(346,477)
DEFERRED STATE APPROPRIATIONS		16,256,787		-		16,256,787
DEFERRED INFLOWS RELATED TO PENSION & OPEB		22,640,398		17,674,078		4,966,320
REVENUE BOND PAYABLE		325,417		325,917		(500)
TOTAL LIABILITIES	\$	132,535,450	\$	109,428,627	\$	23,106,823
NET POOLTION UNDESTRICTED						
NET POSITION-UNRESTRICTED	ď	26 564 222	¢	24 027 440	æ	4 626 922
UNRESTRICTED FUND BALANCE FROM OPERATIONS RISK RESERVE	\$	36,564,233 8,600,000	\$	31,927,410 8,600,000	\$	4,636,823
REDUCTION RELATED TO NET PENSION & OPEB FUND BALANCE	<u>.</u>	(83,549,886)		(87,522,648)		3,972,762
CURRENT YEAR INCOME IN EXCESS OF EXPENSE	-	• • • • • •		8,606,653		
CORRENT TEAR INCOME IN EXCESS OF EXPENSE		(5,469,121)		6,000,055		(14,075,774)
TOTAL NET POSITION	\$	(43,854,774)	\$	(38,388,585)	\$	(5,466,189)
TOTAL LIABILITIES AND NET POSITION	\$	88,680,676	\$	71,040,042	\$	17,640,634
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Del Mar College

Financial Record System

Bank 41 Colleague

Disbursements for dates 10/01/2023 thru 10/31/2023

Check	Date		Payee	Amour	nt	Description
	78841	10/3/2023	American Association of	\$	13,153.00	Memberships & Dues
	78842	10/3/2023	Armstrong McCall Beauty Supply		218.63	Instructional Supplies
	78843	10/3/2023	AT & T		3,357.41	Telephone
	78844	10/3/2023	Beacon Technologies		630.00	Software Desk Lic Fees
	78845	10/3/2023	Ben E Keith Company		1,193.38	Instructional Supplies
	78846	10/3/2023	Big M Pest Control		1,039.00	Repairs & Maintenance
	78847	10/3/2023	Columbia Advisory Group LLC		4,500.00	Consultants
	78848	10/3/2023	Corpus Christi Safe & Lock Co		305.00	Building Structure
	78849	10/3/2023	Engineerica Systems Inc		37,530.00	Software Desk Lic Fees
	78850	10/3/2023	Facility Solutions Group		4,262.50	Electrical
	78851	10/3/2023	Rodolfo Garza, Jr.		119.00	Travel
	78852	10/3/2023	GreatAmerica Financial Service		548.00	Equipment Maintenance Subscrip
	78853	10/3/2023	HEB Grocery Company		287.92	Instructional Supplies
	78854	10/3/2023	Home Depot		1,296.55	Building Structure
	78855	10/3/2023	Hose of South Texas		52.33	Repairs & Maintenance
	78856	10/3/2023	KEDT FM & TV		3,000.00	Production, Publications & Prom
	78857	10/3/2023	Lawrence Greenwood		350.00	Instructional Supplies
	78858	10/3/2023	Nueces County WCID #3		60.19	Water
	78859	10/3/2023	Jeff N. Olsen		181.02	Food & Beverage
	78860	10/3/2023	Patterson Dental Company		705.21	Instructional Supplies
	78861	10/3/2023	Pittsburg Paints		920.08	Building Structure
	78862	10/3/2023	Sam's Club		513.04	Food Supplies
	78863	10/3/2023	Carol Scott		1,000.38	Travel
	78864	10/3/2023	Screening One Inc		786.50	Online Services
	78865	10/3/2023	South Texas Grease Retrieval		880.00	Environmental Compliance
	78866	10/3/2023	Stewart Dean Bearing Inc		191.56	HVAC
	78867	10/3/2023	Sutherlands Inc		316.31	Instructional Supplies
	78868	10/3/2023	Texas Community College		390.00	Funds Held for Others
	78869	10/3/2023	Thomson Reuters- West		1,032.66	Library Continuation
	78870	10/3/2023	UniFirst		751.07	Instructional Supplies
	78871	10/3/2023	Visit Corpus Christi		3,000.00	Production, Publications & Prom
	78872	10/3/2023	VWR International LLC		10,055.24	Instructional Supplies
	78873	10/3/2023	Xerox Business Solutions South		1,671.84	AP Copier Leasing
	78874	10/5/2023	ADEC Inc			Repairs & Maintenance
	78875	10/5/2023	Alamo Iron Works		9,925.54	Instructional Supplies
	78876		American Physical Therapy Assn			Accreditation Expense
	78877		B. E. Beecroft Company, Inc		•	Contractors
	78878		Bound Tree Medical LLC			Instructional Supplies
	78879	10/5/2023				Funds Held for Other Additions
	78880		City of Aransas Pass		•	CI - Tuition/Fees
	78881	10/5/2023				Funds Held for Other Additions
	78882		Computer Solutions		•	> 5,000 Computers Capitalized
	78883		Corpus Christi Regional		•	Funds Held for Others
	78884	10/5/2023				Funds Held for Other Additions
	78885	10/5/2023				Funds Held for Other Additions
	78886		DEX Imaging LLC			Copier Rental
	78887		Flowers Baking Company			Food Supplies
	78888	10/5/2023				Funds Held for Other Additions
	78889		HEB Grocery Company			Instructional Supplies
	78890		Interstate Batteries of			P & S - Other
	78891	10/5/2023	KEDT FM & TV		2,613.00	Production, Publications & Prom

Del Mar College

Financial Record System

Bank 41 Colleague

Disbursements for dates 10/01/2023 thru 10/31/2023

Check	Date		Payee	Amount	Description
78	892	10/5/2023	Port Enterprises Ltd	304,037.48	Const Cost - Contractors
78	893	10/5/2023		453.13	Funds Held for Other Additions
78	894	10/5/2023		404.78	Funds Held for Other Additions
78	895	10/5/2023		467.33	Funds Held for Other Additions
78	896	10/5/2023		137.11	Funds Held for Other Additions
78	897	10/5/2023		165.27	Funds Held for Other Additions
78	898	10/5/2023	Spiral Binding Company Inc	141.39	Office Supplies
78	899	10/5/2023	Sutherlands Inc	129.14	Instructional Supplies
78	900	10/5/2023	Texas Chiller Systems LLC	397,926.50	Const Cost - Contractors
78	901	10/5/2023	U.S. Bank Voyager Fleet System	12,999.84	Fuel/Oil
78	902	10/5/2023	Uline	290.49	Instructional Supplies
78	903	10/5/2023	UniFirst	92.18	Uniforms
78	904	10/5/2023		303.75	Funds Held for Others
78	906	10/5/2023	Annuity Investment	50.00	A/P - TSA
78	907	10/5/2023	Fiduciary Trust Company of New	20.00	A/P - TSA
78	908	10/5/2023	Financial Management Services	141.69	A/P - IRS Levy
78	910	10/10/2023	Nicholas L. Adame	70.00	Travel
78	911	10/10/2023	Alliance Health Resources Mobi	2,822.00	Online Services
78	912	10/10/2023	Ben E Keith Company	900.44	Instructional Supplies
78	913	10/10/2023	Bio-Rad Laboratories	51.99	Instructional Supplies
78	914	10/10/2023	Bound Tree Medical LLC	159.70	Instructional Supplies
78	915	10/10/2023		525.38	Funds Held for Other Additions
78	916	10/10/2023	Coastal Welding Supply Inc	302.00	Instructional Supplies
78	917	10/10/2023	Computer Solutions	35,469.72	Maint Agree-Software
78	918	10/10/2023	Corpus Christi Electric Co Inc	235.32	Supplies - Other
78	919	10/10/2023	Guard Master Fire & Safety	450.00	Contract Labor
78	920	10/10/2023	Gulf Coast Mailing Services LL	400.20	Postage
78	921	10/10/2023	HEB Grocery Company	485.84	Instructional Supplies
78	922	10/10/2023	Home Depot	1,010.98	Building Structure
78	923	10/10/2023	Hose of South Texas	5.11	Repairs & Maintenance
78	924	10/10/2023		650.90	Funds Held for Other Additions
78	925	10/10/2023	Lawrence Greenwood	138.00	Instructional Supplies
78	926	10/10/2023	Lincoln Electric Company	4,200.00	Instructional Supplies
78	927	10/10/2023	David C. Loeb	558.06	Travel
78	928	10/10/2023	Msi Laboratory Services, Inc	6,900.00	Repairs & Maintenance
78	929	10/10/2023	Northern Safety Company Inc	57.10	Supplies - Other
78	930	10/10/2023	Patterson Dental Company	31.35	Instructional Supplies
78	931	10/10/2023		520.28	Funds Held for Other Additions
78	932	10/10/2023	Pitney Bowes Inc	201.00	Postage
78			Promo Universal LLC	650.00	Advertising
78	934	10/10/2023		629.75	Funds Held for Other Additions
78	935	10/10/2023	RDA Promart	2,833.16	Instructional Supplies
78	936	10/10/2023		502.57	Funds Held for Other Additions
78	937	10/10/2023		557.75	Funds Held for Other Additions
78	938	10/10/2023	Southwest Binding & Laminating	311.41	Supplies - Other
78		10/10/2023	•	8,446.05	Telephone
78	940	10/10/2023	Stewart Dean Bearing Inc	790.00	HVAC
78	941	10/10/2023		534.56	Funds Held for Other Additions
78	942	10/10/2023	Third Coast Distributing	9,389.99	Instructional Supplies
78	943	10/10/2023		708.55	Funds Held for Other Additions
78	944	10/10/2023	Tx Dpt of State Health Svcs	989.00	Environmental Compliance

Del Mar College

Financial Record System

Bank 41 Colleague

Disbursements for dates 10/01/2023 thru 10/31/2023

Check	Date	1	Payee	Amount	Description
	78945	10/10/2023	UniFirst	396.96	Instructional Supplies
	78946	10/10/2023	VWR International LLC	50.94	Instructional Supplies
	78947	10/12/2023	Allied Universal Security Serv	148,815.52	Security Services
	78948	10/12/2023	Big M Pest Control	135.00	Repairs & Maintenance
	78949	10/12/2023	BrandSafway LLC	10,368.72	3rd Party Expense
	78950	10/12/2023		65.00	A/R - Students
	78951	10/12/2023	DEX Imaging LLC	788.48	Copier Rental
	78952	10/12/2023	Fulton Coastcon a Joint Ventur	115,000.00	Contractors
	78953	10/12/2023	Gulf Coast Nut and Bolt Supply	15.25	Repairs & Maintenance
	78954	10/12/2023	HEB Grocery Company	52.66	Instructional Supplies
	78955	10/12/2023	Home Depot	2,339.50	HVAC
	78956	10/12/2023	IBM Corporation	2,576.08	Software Desk Lic Fees
	78957	10/12/2023	Lawrence Greenwood	1,709.00	Instructional Supplies
	78958	10/12/2023	Liquid Environmental Solutions	440.62	Environmental Compliance
	78959	10/12/2023	Lone Star Piano Tuning	170.00	Repairs & Maintenance
	78960	10/12/2023	Netsync Network Solutions	56,563.66	< 5,000 Computer Not Cap INVT
	78961	10/12/2023	Northern Safety Company Inc	320.00	Supplies - Other
	78962	10/12/2023	Peerless Cleaners	65.00	Repairs & Maintenance
	78963	10/12/2023	Robstown Hardware Company Inc	12.40	Site Supplies
	78964	10/12/2023		55.00	A/R - Students
	78965	10/12/2023	South Texas Music Mart	420.98	Instructional Supplies
	78966	10/12/2023	Stewart Dean Bearing Inc	85.20	HVAC
	78967	10/12/2023	Sweetwater Sound Inc	498.00	Supplies - Other
	78968	10/12/2023	Uline	60.64	Instructional Supplies
	78969	10/12/2023	UniFirst	224.34	Uniforms
	78970	10/12/2023	Veryon	1,821.00	Software Desk Lic Fees
	78971	10/12/2023	VWR International LLC	395.68	Instructional Supplies
	78972	10/12/2023		165.00	A/R - Students
	78973	10/13/2023		4,629.50	A/R - Students
	78974	10/17/2023	Advanced Technologies Consulta	3,050.00	Software Desk Lic Fees
	78975	10/17/2023	AIM Media Texas Operating,LLC	523.18	Funds Held for Others
	78976	10/17/2023	Alamo Iron Works	2,717.92	Instructional Supplies
	78977		Armstrong Lumber Company	237.75	Instructional Supplies
	78978		Armstrong McCall Beauty Supply		Instructional Supplies
	78979	10/17/2023		·	Telephone
	78980		Automotive Service Association		Memberships & Dues
	78981		Bio-Rad Laboratories		Instructional Supplies
	78982		Bound Tree Medical LLC		Instructional Supplies
	78983		BrandSafway LLC	•	3rd Party Expense
	78984		Dub's Garage		Repairs & Maintenance
	78985	10/17/2023			Funds Held for Other Additions
	78986		Guard Master Fire & Safety	•	Contract Labor
	78987		Hanson Professional Services	•	Environmental Compliance
	78988	· · · · · · · · · · · · · · · · · · ·	HEB Grocery Company		Food Supplies
	78989		Home Depot	134.26	
	78990	· · · ·	Jobelephantcom Inc		Recruitment
	78991	10/17/2023			Funds Held for Other Additions
	78992	10/17/2023	D 10 1		Funds Held for Other Additions
	78993	10/17/2023	•	•	Software Desk Lic Fees
	78994		Sheinberg Tool Co Inc		Instructional Supplies
	78995	10/17/2023	Sutherlands Inc	381.66	Instructional Supplies

Financial Record System

Bank 41 Colleague

Check	Dat	te	Payee	Amount	Description
	78996	10/17/2023	TASB Risk Management Fund	1,723.90	Workman's Comp
	78997	10/17/2023	Toshiba Business Solutions	2,398.93	AP Copier Leasing
	78998	10/17/2023	UniFirst	265.41	Instructional Supplies
	78999	10/17/2023	Veryon	18,620.17	Software Desk Lic Fees
	79000	10/19/2023	Alliant Insurance Services Inc	71.00	Other General Expense
	79001	10/19/2023	Ben E Keith Company	984.32	Instructional Supplies
	79002	10/19/2023	Bound Tree Medical LLC	2,213.98	< 5,000 Equip Not Cap INVT
	79003	10/19/2023	CASAS - Comprehensive Adult St	502.50	Online Services
	79004	10/19/2023	Coastal Welding Supply Inc	510.96	Instructional Supplies
	79005	10/19/2023	Corpus Christi Safe & Lock Co	15.95	Building Structure
	79006	10/19/2023		380.00	A/R - Students
	79007	10/19/2023	Ecolab Inc	172.56	Repairs & Maintenance
	79008	10/19/2023		20.00	A/R - Students
	79009	10/19/2023		10.00	A/R - Students
	79010	10/19/2023	Facility Solutions Group	542.84	Electrical
	79011	10/19/2023	Flowers Baking Company	297.31	Food Supplies
	79012	10/19/2023	Formax Division of Bescorp	1,087.00	Maint Agree-Software
	79013	10/19/2023	Gulf Island Services LLC	4,078.00	3rd Party Expense
	79014	10/19/2023	HEB Grocery Company	10.58	Instructional Supplies
	79015	10/19/2023	Hose of South Texas	125.83	Instructional Supplies
	79016	10/19/2023	Identisys Inc	2,568.00	Maint Agree-Software
	79017	10/19/2023	Interstate Batteries of	69.80	P & S - Other
	79018	10/19/2023	Konica Minolta	5,634.91	Copier Rental
	79019	10/19/2023	Lawrence Greenwood	379.00	Instructional Supplies
	79020	10/19/2023	Lincoln Electric Company	750.00	Instructional Supplies
	79021	10/19/2023	Liquid Environmental Solutions	440.62	Environmental Compliance
	79022	10/19/2023		505.00	A/R - Students
	79023	10/19/2023		10.00	A/R - Students
	79024	10/19/2023	National League of Nursing	1,260.00	Memberships & Dues
	79025	10/19/2023	Netsync Network Solutions	14,581.17	< 5,000 Computer Not Cap INVT
	79026	10/19/2023	OADN	595.00	Memberships & Dues
	79027	10/19/2023	Pittsburg Paints	203.75	Building Structure
	79028	10/19/2023	Pocket Nurse	229.88	Instructional Supplies
	79029	10/19/2023		5.00	A/R - Students
	79030	10/19/2023		5.00	A/R - Students
	79031	10/19/2023	Sam's Club	385.78	Food Supplies
	79032		San Jacinto College	•	Contract Labor
	79033	10/19/2023		10.00	A/R - Students
	79034		Screening One Inc		Online Services
	79035	10/19/2023		5.00	A/R - Students
	79036		Stewart Dean Bearing Inc	126.00	
	79037		Sutherlands Inc		Instructional Supplies
	79038		Texas Association of Chicanos		Memberships & Dues
	79039	10/19/2023		•	Software Desk Lic Fees
	79040		Tutor.Com Inc	63,980.00	Software Desk Lic Fees
	79041	10/19/2023			Uniforms
	79042		United Rentals North America I	•	P & S - Other
	79043	10/19/2023			Instructional Supplies
	79044		US Omni & TSACG Compliance Ser		Consultants
	79045	10/19/2023			A/R - Students
	79046	10/19/2023	VTX Communications LLC	608.00	Telephone

Financial Record System

Bank 41 Colleague

Check	Date	l	Payee	Amount	Description
	79047	10/19/2023	VWR International LLC	2,523.85	Instructional Supplies
	79048	10/19/2023		412.00	A/R - Students
	79049	10/19/2023		5.00	A/R - Students
	79050	10/19/2023	Xerox Financial Services	4,705.28	AP Copier Leasing
	79051	10/19/2023	Annuity Investment	50.00	A/P - TSA
	79052	10/19/2023		404.00	A/R - Students
	79053	10/19/2023	BrandSafway LLC	29,840.00	3rd Party Expense
	79054	10/19/2023		3,000.00	A/R - Students
	79055	10/19/2023	Fiduciary Trust Company of New	20.00	A/P - TSA
	79056	10/19/2023	Financial Management Services	140.26	A/P - IRS Levy
	79057	10/19/2023		1,819.00	A/R - Students
	79058	10/19/2023		400.00	A/R - Students
	79059	10/24/2023	A-Tex Restaurant Supply Inc	1,009.46	Supplies - Other
	79060	10/24/2023	Air Czar LLC	375.00	Repairs & Maintenance
	79061	10/24/2023	Alamo Iron Works	1,739.85	Instructional Supplies
	79062	10/24/2023	Alliance Health Resources Mobi	2,812.00	Online Services
	79063	10/24/2023	Ben E Keith Company	754.16	Instructional Supplies
	79064	10/24/2023	Bickerstaff Heath Delgado	75.00	Legal Fees
	79065	10/24/2023	BMI Imaging Systems Inc	23,384.58	Contract Labor
	79066	10/24/2023	Bound Tree Medical LLC	16.59	Instructional Supplies
	79067	10/24/2023	CC Battery Co Inc	371.80	Instructional Supplies
	79068	10/24/2023	City of Corpus Christi	45.00	Memberships & Dues
	79069	10/24/2023	Coastal Welding Supply Inc	142.49	Instructional Supplies
	79070	10/24/2023	Corpus Christi Electric Co Inc	395.41	Supplies - Other
	79071	10/24/2023	DEX Imaging LLC	423.37	Copier Rental
	79072	10/24/2023	Facility Solutions Group	291.44	Electrical
	79073	10/24/2023	Fulton Coastcon a Joint Ventur	46,382.43	Contractors
	79074	10/24/2023	GIT Satellite LLC	2,114.41	Supplies - Other
	79075	10/24/2023	Gulf Island Services LLC	8,281.00	3rd Party Expense
	79076	10/24/2023	HEB Grocery Company	30.55	Instructional Supplies
	79077	10/24/2023	Home Depot	3,492.47	Instructional Supplies
	79078	10/24/2023	Interstate Batteries of	120.95	P & S - Other
	79079	10/24/2023	Pittsburg Paints	198.44	Building Structure
	79080	10/24/2023	Robstown Hardware Company Inc	342.00	Site Supplies
	79081	10/24/2023	Sonatest Inc	10,079.00	> 5,000 Equipment Capitalized
		10/24/2023	•	100.51	Telephone
			Sutherlands Inc		Instructional Supplies
		10/24/2023			Instructional Supplies
			VWR International LLC	1,692.15	Instructional Supplies
			Chana Wilschanski	•	Contractors
			Winston Water Cooler of Corpus		Plumbing
			Woody's Truck Center		Repairs & Maintenance
			World Archives	2,361.00	Library - Elec Resource
		10/26/2023			A/R - Students
			AIM Media Texas Operating,LLC		Funds Held for Others
	79092	10/26/2023			A/R - Students
		10/26/2023			A/R - Students
		· · · · · ·	Association of Collegiate Scho		Memberships & Dues
	79095	10/26/2023	AT & T	•	Telephone
		10/26/2023			A/R - Students
	79097	10/26/2023	Bio-Rad Laboratories	194.16	Instructional Supplies

Financial Record System

Bank 41 Colleague

Check	Date		Payee	Amount	Description
	79098 1	.0/26/2023	Blick Art Materials	194.15	Instructional Supplies
	79099 1	.0/26/2023		180.00	A/R - Students
	79100 1	.0/26/2023	CC Battery Co Inc	442.30	Instructional Supplies
	79101 1	.0/26/2023	City of Aransas Pass	1,420.00	Production, Publications & Prom
	79102 1	.0/26/2023		1.00	A/R - Students
	79103 1	.0/26/2023	Education Service Ctr, Region	650.00	Maint Agree-Software
	79104 1	.0/26/2023		5.00	A/R - Students
	79105 1	.0/26/2023	FaxLogic LLC	7,228.20	Software Desk Lic Fees
	79106 1	.0/26/2023		1.00	A/R - Students
	79107 1	.0/26/2023		600.00	A/R - Students
	79108 1	.0/26/2023	Flowers Baking Company	178.11	Food Supplies
	79109 1	.0/26/2023		350.00	A/R - Students
	79110 1	.0/26/2023		1.00	A/R - Students
	79111 1	.0/26/2023		600.00	A/R - Students
	79112 1	.0/26/2023		360.00	A/R - Students
	79113 1	.0/26/2023		350.00	A/R - Students
	79114 1	.0/26/2023		65.00	A/R - Students
	79115 1	.0/26/2023		132.00	A/R - Students
	79116 1	.0/26/2023	Gobi Library Solutions from EB	152.16	Library Books
	79117 1	.0/26/2023		100.00	A/R - Students
	79118 1	.0/26/2023		180.00	A/R - Students
	79119 1	.0/26/2023	GreatAmerica Financial Service	548.00	Equipment Maintenance Subscrip
	79120 1	.0/26/2023	Gulf Island Services LLC	36,201.00	3rd Party Expense
	79121 1	.0/26/2023	Hanson Professional Services	332.90	Environmental Compliance
	79122 1	.0/26/2023		90.00	A/R - Students
	79123 1	.0/26/2023	HEB Grocery Company	306.65	Instructional Supplies
	79124 1	.0/26/2023		65.00	A/R - Students
	79125 1	.0/26/2023	Home Depot	596.12	Supplies - Other
	79126 1	.0/26/2023		1.00	A/R - Students
	79127 1	.0/26/2023	ITHAKA	3,895.00	Library - Elec Resource
	79128 1	.0/26/2023		25.00	A/R - Students
	79129 1	.0/26/2023		40.00	A/R - Students
	79130 1	.0/26/2023	JW Pepper & Sons Inc	132.99	Music
	79131 1	.0/26/2023		600.00	A/R - Students
	79132 1	.0/26/2023	Konica Minolta	5,634.91	Copier Rental
	79133 1	.0/26/2023		1.00	A/R - Students
	79134 1	.0/26/2023		50.00	A/R - Students
	79135 1	.0/26/2023	Lawrence Greenwood	542.00	Instructional Supplies
	79136 1	.0/26/2023	Lexisnexis Matthew Bender	8,742.25	Library Continuation
	79137 1	.0/26/2023	Lincoln Electric Company	9,750.00	Instructional Supplies
	79138 1	.0/26/2023	Liquid Environmental Solutions	1,911.05	Environmental Compliance
	79139 1	.0/26/2023		100.00	A/R - Students
	79140 1	.0/26/2023		65.00	A/R - Students
	79141 1	.0/26/2023		350.00	A/R - Students
	79142 1	.0/26/2023		105.00	A/R - Students
	79143 1	.0/26/2023	Merry X-Ray Corporation	2,601.00	Repairs & Maintenance
	79144 1	.0/26/2023	Oslin Nation Co	3,465.40	HVAC
	79145 1	.0/26/2023	Patterson Dental Company	632.36	Instructional Supplies
	79146 1	.0/26/2023		100.00	A/R - Students
	79147 1	.0/26/2023		5.00	A/R - Students
	79148 1	.0/26/2023	Pittsburg Paints	718.53	Building Structure

Financial Record System

Bank 41 Colleague

Check	Date	9	Payee	Amount	Description
	79149	10/26/2023			90.00 A/R - Students
	79150	10/26/2023			1.00 A/R - Students
	79151	10/26/2023			198.00 A/R - Students
	79152	10/26/2023			225.00 A/R - Students
	79153	10/26/2023			65.00 A/R - Students
	79154	10/26/2023			600.00 A/R - Students
	79155	10/26/2023			1.00 A/R - Students
	79156	10/26/2023	Spectrum		834.35 Telephone
	79157	10/26/2023	Spectrum		834.35 Telephone
	79158	10/26/2023	Spectrum	1	,491.85 Telephone
	79159	10/26/2023	Spectrum		219.80 Telephone
	79160	10/26/2023	Spectrum	2	2,737.75 Telephone
	79161	10/26/2023	Spectrum	2	2,737.75 Telephone
	79162	10/26/2023	Spectrum	2	2,737.75 Telephone
	79163	10/26/2023	Spectrum	2	2,737.75 Telephone
	79164	10/26/2023	Spectrum	2	2,737.75 Telephone
	79165	10/26/2023	Spectrum	2	2,737.75 Telephone
	79166		Springshare LLC	1	.,879.00 Library - Elec Resource
	79167	10/26/2023	Stewart Dean Bearing Inc		21.00 HVAC
	79168	10/26/2023			350.00 A/R - Students
	79169	10/26/2023			35.00 A/R - Students
	79170	10/26/2023			180.00 A/R - Students
	79171	10/26/2023			100.00 A/R - Students
	79172	10/26/2023			12.00 A/R - Students
	79173	10/26/2023	Uline	1	.,570.75 < 5,000 Furn and Fix Not Cap
	79174	10/26/2023	UniFirst		201.30 Supplies - Other
	79175	10/26/2023			600.00 A/R - Students
	79176	10/26/2023	VWR International LLC		32.29 Instructional Supplies
	79177	10/26/2023	Winston Water Cooler of Corpus		563.82 Plumbing
	79179	10/30/2023		2	2,315.00 A/R - Students
	79180	10/31/2023	American Welding Society,Inc	1	.,406.66 Memberships & Dues
	79183	10/31/2023	Archetype Innovation, LLC		840.00 Software Desk Lic Fees
	79184	10/31/2023	Beacon Technologies		630.00 Software Desk Lic Fees
	79185	10/31/2023	Ben E Keith Company		963.60 Instructional Supplies
	79186	10/31/2023	Big M Pest Control		174.00 Repairs & Maintenance
	79187	10/31/2023	Bio-Rad Laboratories		33.83 Instructional Supplies
	79188	10/31/2023	Blackbaud Inc	2	,813.53 Software Desk Lic Fees
	79189	10/31/2023	Bound Tree Medical LLC		23.70 Instructional Supplies
	79190	10/31/2023	CC Battery Co Inc		411.80 Instructional Supplies
	79191	10/31/2023	Collegesource Inc	12	,413.25 Software Desk Lic Fees
	79192	10/31/2023	Color Source Inc		245.60 Instructional Supplies
	79193	10/31/2023	Corpus Christi Gasket &		43.84 Supplies - Other
	79195	10/31/2023	Rodolfo Garza, Jr.		581.96 Travel
	79196	10/31/2023	Gignac & Associates LLP	631	.,548.50 Consultants
	79197	10/31/2023	HEB Grocery Company		99.26 Instructional Supplies
	79198	10/31/2023	Home Depot		793.76 Instructional Supplies
	79199	10/31/2023	Hose of South Texas		97.51 Instructional Supplies
	79200	10/31/2023	IBM Corporation	16	3,344.00 Software Desk Lic Fees
	79201	10/31/2023	Texas Music Educators		493.00 Production, Publications & Prom
	79207	10/31/2023	Patterson Dental Company	3	,295.71 Software Desk Lic Fees
	79208	10/31/2023	Pitsco Inc	1	,590.00 Instructional Supplies

Financial Record System

Bank 41 Colleague

79209 10/31/2023 Pocket Nurse 753.67 Instructional Supplies 79211 10/31/2023 Sandy Salinas-Deleon 21.99 Office Supplies 79212 10/31/2023 Sandy's Club 256.66 Funds Held for Others 79213 10/31/2023 Scantron Corporation 300.00 Maint Agree-Software 79214 10/31/2023 Sirsidynix 86,611.82 Software Desk Lic Fees 79215 10/31/2023 Sirsidynix 889.48 Instructional Supplies 79216 10/31/2023 Texas Floating Classroom Inc 600.00 Travel 79217 10/31/2023 Texas Floating Classroom Inc 600.00 Travel 79218 10/31/2023 Third Coast Distributing 477.01 Instructional Supplies 79219 10/31/2023 Thomson Reuters- West 1,072.03 Software Desk Lic Fees 79220 10/31/2023 TXU Energy 193,412.67 Electricity 79221 10/31/2023 Uniferst 245.27 Uniforms 79222 10/31/2023 United Corpus Christi Chamber 15,000.00 Memberships & Dues 79223 10/31/2023 Winston Water Cooler of Corpus 1,375.86 Plumbing 79225 10/31/2023 Winston Water Cooler of Corpus 1,375.86 Plumbing 79226 10/31/2023 Moody's Truck Center 244.41 Repairs & Maintenance	
79212 10/31/2023 Sam's Club 256.66 Funds Held for Others 79213 10/31/2023 Scantron Corporation 300.00 Maint Agree-Software 79214 10/31/2023 Carol Scott 1,639.25 Travel 79215 10/31/2023 Sirsidynix 86,611.82 Software Desk Lic Fees 79216 10/31/2023 Sutherlands Inc 889.48 Instructional Supplies 79217 10/31/2023 Tracas Floating Classroom Inc 600.00 Travel 79218 10/31/2023 Third Coast Distributing 477.01 Instructional Supplies 79219 10/31/2023 Thomson Reuters- West 1,072.03 Software Desk Lic Fees 79220 10/31/2023 TXU Energy 193,412.67 Electricity 79221 10/31/2023 Uniferst 245.27 Uniforms 79222 10/31/2023 United Corpus Christi Chamber 15,000.00 Memberships & Dues 79223 10/31/2023 United Parcel Service Inc 98.23 Postage 79225 10/31/2023 Woody's Truck Center 244.41 Repairs & Maintenance E0034394 10/3/2023 Catherine C. Albert 47.82 Travel E0034395 10/3/2023 Celia Garza 597.40 Travel E0034396 10/3/2023 Kaitlin M. Houlihan 400.00 Childcare E0034399 10/3/2023 Robert T. Muile	
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E0034399 10/3/2023 Robert T. Muilenburg 456.00 Funds Held for Others	
E0034400 10/3/2023 Raphael R. Rada 297.00 Travel	
E0034401 10/3/2023 Augustin Rivera Jr. 656.09 Travel	
E0034402 10/3/2023 Kasandra G. Rodriguez 400.00 Childcare	
E0034404 10/3/2023 Valerie A. Sutherland 440.00 Childcare	
E0034405 10/3/2023 Tabitha M. Turner 800.00 Childcare	
E0034406 10/3/2023 ABM Industry Groups LLC 105,936.69 Contractors	
E0034407 10/3/2023 Altex Electronics 707.95 PC Maintenance Supplies	
E0034408 10/3/2023 Amazon.Com LLC 471.17 Supplies - Other	
E0034409 10/3/2023 B & H Photo Video Pro Audio 1,756.62 Instructional Supplies	
E0034410 10/3/2023 Bugpro Inc 1,084.00 Repairs & Maintenance	
E0034411 10/3/2023 CC Lawn Pros, LLC 2,925.00 Contractors	
E0034412 10/3/2023 Cintas Corporation 699.13 Contractors	
E0034413 10/3/2023 City of Corpus Christi 95.59 Gas	
E0034414 10/3/2023 Clampitt Paper Co of San Anton 150.70 Supplies - Other	
E0034415 10/3/2023 Columbia Electric Supply 642.18 Electrical	
E0034416 10/3/2023 Corpus Christi Freightliner 2,451.55 Repairs & Maintenance	
E0034417 10/3/2023 Corpus Christi Produce 892.12 Food Supplies	
E0034418 10/3/2023 EAN Services LLC 316.26 Travel	
E0034419 10/3/2023 Ferguson Enterprises Inc 332.29 Plumbing	
E0034420 10/3/2023 Fisher Scientific Company LLC 41.48 Instructional Supplies	
E0034421 10/3/2023 Gateway Printing & Office Supp 256.64 Office Supplies	
E0034422 10/3/2023 Grainger Inc 3,427.36 HVAC	
E0034423 10/3/2023 Henry Schein Inc 2,372.44 Repairs & Maintenance	
E0034424 10/3/2023 Johnstone Supply 335.80 HVAC	
E0034425 10/3/2023 LK Jordan & Associates 383.52 Contract Labor	
E0034426 10/3/2023 O'Reilly Auto Parts 7.85 P & S - Other	
E0034427 10/3/2023 Pepsi Cola Corpus Christi 5,105.52 Food Supplies	
E0034428 10/3/2023 Safeguard System Inc 2,648.71 Contract Labor	
E0034429 10/3/2023 Shoreline Plumbing Co 610.00 SC NC Plumbing	

Financial Record System

Bank 41 Colleague

Check	Date Payee	Amount Description
E0034430	10/3/2023 Texas Book Company	964.11 Participant Support Costs
E0034431	10/3/2023 Texas Higher Education Coordin	18,670.00 Grants & Contracts
E0034432	10/5/2023 Tania L. Aho	10.48 Travel
E0034433	10/5/2023 Ashton K. Everett	680.53 Travel
E0034434	10/5/2023 Ann B. Fierova	738.04 Travel
E0034435	10/5/2023 Liana Joslin	96.30 Travel
E0034436	10/5/2023 Lisa M. Leal-Garcia	274.95 Travel
E0034437	10/5/2023 Augustin Rivera Jr.	303.27 Travel
E0034438	10/5/2023 Crystal J. Seehorn	37.99 Travel
E0034439	10/5/2023 Alpha Building Corporation	20,570.36 Contractors
E0034440	10/5/2023 Amazon.Com LLC	2,852.18 Instructional Supplies
E0034441	10/5/2023 Americo Fin & Annuity Ins Co	25.00 A/P - TSA
0034442	10/5/2023 Amtech Solutions, Inc.	12,215.00 Consultants
0034443	10/5/2023 Bird's Rubber Stamps	46.50 Office Supplies
0034444	10/5/2023 CDWG LLC	5,995.00 < 5,000 Equip Not Cap INVT
0034445	10/5/2023 Cintas Corporation	699.13 Contractors
0034446	10/5/2023 City of Corpus Christi	291.75 Water
E0034447	10/5/2023 Colonial Security Life Ins	35.22 A/P - Optional Life
E0034448	10/5/2023 Command Commissioning Llc	68,321.85 Consultants
E0034449	10/5/2023 Corpus Christi Athletic Club	258.75 Corpus Christi Athletic Club
E0034450	10/5/2023 Corpus Christi Freightliner	2,398.68 Repairs & Maintenance
0034451	10/5/2023 Dearborn Real Estate	1,171.20 Online Services
0034452	10/5/2023 Del Mar College Foundation	114.50 Foundation Contributions
0034453	10/5/2023 Everest Water and Coffee LLC	932.22 Food Supplies
0034454	10/5/2023 Everest Water and cornec EEC	3.13 Supplies - Other
0034455	10/5/2023 Ferguson Enterprises Inc	116.89 Plumbing
0034456	10/5/2023 Felgason Electronics Inc.	1,197.97 < 5,000 Equip Not Cap INVT
0034457	10/5/2023 Gateway Finding & Since Supp	342.96 HVAC
E0034458	10/5/2023 Johnstone Supply	5,600.00 HVAC
E0034459	10/5/2023 Koetter Fire Protection of Cor	4,265.00 Contract Labor
E0034460	10/5/2023 Labatt Food Service LLC	566.21 Instructional Supplies
E0034461	10/5/2023 Metlife	137.50 A/P - TSA
E0034462	10/5/2023 Nictific 10/5/2023 O'Reilly Auto Parts	45.99 P & S - Other
0034463	10/5/2023 Parchment LLC	5,306.50 Transcript Fee
0034464	10/5/2023 Reliastar Life Insurance Co	75.00 A/P - TSA
0034465	10/5/2023 Republic Services Inc	3,186.92 Disposal Trash
0034466	10/5/2023 Republic Services inc	567,650.29 Const Cost - Contractors
0034467	10/5/2023 Spawdiass Contractors inc	2,785.63 Architect Fees
0034468	10/5/2023 Victory Building Team	283,665.27 Const Cost - Contractors
E0034469	, ,	•
	10/10/2023 Gary G. McKinny	18.35 Travel 216.19 Travel
E0034470	10/10/2023 Victoria L. Pannone	233.84 Travel
E0034471	10/10/2023 Lucia G. Perez	
0034472	10/10/2023 Michael C. Stineman	20.96 Travel
0034473	10/10/2023 Amazon.Com LLC	1,082.00 Library Books
0034474	10/10/2023 Bumper to Bumper Easy CDL	813.15 Online Services
E0034475	10/10/2023 Carolina Biological Supply	232.43 Instructional Supplies
0034476	10/10/2023 CC Lawn Pros, LLC	9,100.00 Contractors
E0034477	10/10/2023 City of Corpus Christi	135.00 Production, Publications & Prom
0034478	10/10/2023 Columbia Electric Supply	540.00 Electrical
E0034479	10/10/2023 Corpus Christi Freightliner	1,684.64 Repairs & Maintenance
E0034480	10/10/2023 Corpus Christi Produce	497.13 Food Supplies

Financial Record System

Bank 41 Colleague

Check	Date	Payee	Amount	Description
E0034481	10/10/2023	B Deaf and Hard of Hearing Cente	325.00	Funds Held for Others
E0034482	10/10/2023	Grainger Inc	699.45	HVAC
E0034483	10/10/2023	B Henry Schein Inc	1,415.66	Repairs & Maintenance
E0034484	10/10/2023	3 Johnstone Supply	296.12	HVAC
E0034485		LK Jordan & Associates	874.95	Contract Labor
E0034486	10/10/2023	National Loss Control Safety &	2,600.00	Contract Labor
E0034487	10/10/2023	O'Reilly Auto Parts	104.36	P & S - Other
E0034488	10/10/2023	Pepsi Cola Corpus Christi	77.25	Food Supplies
E0034489		Safeguard System Inc	162.50	Repairs & Maintenance
E0034490		S Schneider Electric	282.00	HVAC
E0034491	10/10/2023	South Texas Restaurant	1,702.29	Repairs & Maintenance
E0034492	10/10/2023	Texas Gulf Coast JATC		CI - Tuition/Fees
E0034493		Texas Higher Education Coordin		Grants & Contracts
E0034494	10/10/2023		•	Audit Fees
E0034495		B Wilson Consulting for Higher E	·	< 5,000 Software Not Cap INVT
E0034496		S You Name It Specialties Inc		Production, Publications & Prom
E0034497		B Catherine C. Albert	193.92	
E0034498		B Tyler A. Brownlee	527.39	
E0034499		S Samantha Guerra		Childcare
E0034500		B Willie A. Herrera	398.24	
E0034501		B Denise A. Kaufman		Travel
E0034502		B Nicole A. Kindzirsky	150.01	
E0034503		George P. Lister	550.20	
E0034504		B Erinn C. McComb	387.84	
E0034505		Mendy L. Meurer	141.48	
E0034506		B Jeff N. Olsen		Travel
E0034507		B Jose F. Palomo	537.20	
E0034508	· · · · · · · · · · · · · · · · · · ·	B Mr. Mark W. Robbins	176.90	
E0034509	· · · · · · · · · · · · · · · · · · ·	B Diana I. Robison	181.00	
E0034505	1. 1.	B Michael C. Stineman		Travel
E0034511	• •	B Airgas USA		Instructional Supplies
E0034512		B All Points Environmental LLC		Environmental Compliance
E0034513	· · · · · · · · · · · · · · · · · · ·	3 Amazon.Com LLC		Instructional Supplies
E0034514	• •	3 Amtech Solutions, Inc.		Consultants
E0034515		3 ARM Construction	•	SC NC Building Structure
E0034516	• •	Clampitt Paper Co of San Anton		Supplies - Other
E0034517		Columbia Electric Supply		Electrical
E0034517		B Deaf and Hard of Hearing Cente		Special POP Interpretor
E0034519		Everest Water and Coffee LLC		Food Supplies
E0034519		Ferguson Enterprises Inc		Plumbing
E0034521		Fisher Scientific Company LLC		Instructional Supplies
E0034521		Garda CL Southwest Inc		Security Services
E0034522		Gateway Printing & Office Supp		Office Supply Payable
E0034524		Grainger Inc		Instructional Supplies
E0034524 E0034525	· · · · · · · · · · · · · · · · · · ·	Grimco, Inc		Supplies - Other
		3 Johnstone Supply	129.59	• •
E0034526		B Labatt Food Service LLC		
E0034527		Landauer Inc		Food Supplies Supplies - Other
E0034528		B Nalco Company LLC		• •
E0034529		· ·	•	Chemical-Water Treatment Contract Labor
E0034530		Rational Loss Control Safety & Nueces Electric Cooperative	•	
E0034531	10/12/2023	indeces Electric Cooperative	1,430.81	Electricity

Financial Record System

Bank 41 Colleague

Check	Date Payee	Amount Description
E0034532	10/12/2023 Safeguard System Inc	274.63 Repairs & Maintenance
E0034533	10/12/2023 Victory Building Team	30,388.02 Const Cost - Contractors
E0034534	10/17/2023 Veronica A. Blair	46.51 Travel
E0034535	10/17/2023 Sarah L. Contreras	558.00 Funds Held for Others
E0034536	10/17/2023 Carla M. Gamez Vela	793.31 Food & Beverage
E0034537	10/17/2023 Scott Krall	400.00 Contract Labor
E0034538	10/17/2023 Fidencio G. Palomo	458.60 Travel
E0034539	10/17/2023 Jose F. Palomo	107.44 Travel
E0034540	10/17/2023 Cheryl G. Sanders	67.00 Funds Held for Others
E0034541	10/17/2023 Sandra D. Shelton Flinn	266.59 Travel
E0034542	10/17/2023 ACI Payments Inc	85.16 Bank Expenses
E0034543	10/17/2023 Airgas USA	5,779.00 Instructional Supplies
E0034544	10/17/2023 Amazon.Com LLC	699.93 Library Books
E0034545	10/17/2023 Anthology Inc	3,439.68 < 5,000 Software Not Cap INVT
E0034546	10/17/2023 Bugpro Inc	570.00 Repairs & Maintenance
E0034547	10/17/2023 Bumper to Bumper Easy CDL	486.75 Online Services
E0034548	10/17/2023 CC Lawn Pros, LLC	2,050.00 Contractors
E0034549	10/17/2023 Cintas Corporation	699.13 Contractors
E0034550	10/17/2023 City of Corpus Christi	18,005.46 Disposal Trash
E0034551	10/17/2023 Clampitt Paper Co of San Anton	874.98 Supplies - Other
E0034552	10/17/2023 Corpus Christi Produce	4.70 Food Supplies
E0034553	10/17/2023 David F Trujillo & Associates	7,500.00 Contract Labor
E0034554	10/17/2023 Dearborn Real Estate	1,103.29 Online Services
E0034555	10/17/2023 EAN Services LLC	373.83 Funds Held for Others
E0034556	10/17/2023 Grainger Inc	1,863.63 HVAC
E0034557	10/17/2023 JL Squared Construction	138,037.25 Contractors
E0034558	10/17/2023 Labatt Food Service LLC	6,168.64 Food Supplies
E0034559	10/17/2023 Made in Corpus Christi LLC	1,175.00 Consultants
E0034560	10/17/2023 Nalco Company LLC	3,633.00 HVAC
E0034561	10/17/2023 Pepsi Cola Corpus Christi	507.98 Food Supplies
E0034562	10/17/2023 Stridde Callins & Associates	5,149.27 Consultants
E0034563	10/17/2023 Texas Book Company	14,142.35 Unfunded FAST Eligible Expense
E0034564	10/17/2023 Victory Building Team	243,710.11 Contractors
E0034565	10/19/2023 Randall L. Glasson	29.00 Instructional Supplies
E0034566	10/19/2023 Sara J. King	30.00 Office Supplies
E0034567	10/19/2023 Altex Electronics	492.05 PC Maintenance Supplies
E0034568	10/19/2023 Amazon.Com LLC	761.07 Supplies - Other
E0034569	10/19/2023 Americo Fin & Annuity Ins Co	25.00 A/P - TSA
E0034570	10/19/2023 ARM Construction	1,860.00 SC NC Building Structure
E0034571	10/19/2023 Assessment Technologies	7,000.00 Testing Supplies
E0034572	10/19/2023 B & H Photo Video Pro Audio	1,791.55 Supplies - Other
E0034573	10/19/2023 Baxter Healthcare Corporation	150.00 Software Desk Lic Fees
E0034574	10/19/2023 CC Lawn Pros, LLC	2,925.00 Contractors
E0034575	10/19/2023 Cintas Corporation	699.13 Contractors
E0034576	10/19/2023 City of Corpus Christi	19,936.03 Water
E0034577	10/19/2023 Colonial Security Life Ins	35.22 A/P - Optional Life
E0034578	10/19/2023 Concentra Medical Center	135.00 Employee Med Exam
E0034579	10/19/2023 Cornell Smith Mierl Brutocao B	3,552.00 Legal Fees
E0034580	10/19/2023 Corpus Christi Athletic Club	258.75 Corpus Christi Athletic Club
E0034581	10/19/2023 Corpus Christi Produce	247.54 Food Supplies
E0034582	10/19/2023 Culligan Water Conditioning	534.70 Instructional Supplies
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Financial Record System

Bank 41 Colleague

100345883 10/13/2023 Deaf and Hard of Hearing Cente 21,913.75 Special POP Interpretor 10034585 10/13/2023 EAN Services LLC 726.73 EURA POPULATION 10034586 10/13/2023 EAN Services LLC 726.13 EURA POPULATION 10034586 10/13/2023 Gateway Printing & Office Supp 3,147.66 Instructional Supplies 10034588 10/13/2023 Greave Dougherty Hearon 8,465.00 Legal Fees 10034599 10/13/2023 Libott food Service LLC 5,702.49 Instructional Supplies 10034590 10/13/2023 Marshall Company 30,500.00 Contract tabor 10034591 10/13/2023 Marshall Company 30,500.00 Contractors 10034592 10/13/2023 Meditab 740.00 Software Desk Lic Fees 10034593 10/13/2023 Meditab 740.00 Software Desk Lic Fees 10034594 10/13/2023 Meditab 740.00 Software Desk Lic Fees 10034595 10/13/2023 Meditab Medicab 740.00 Software Desk Lic Fees 10034596 10/13/2023 Pegis Colo Corpus Christ 317.50 A/P - TSA 10034597 10/13/2023 Pegis Colo Corpus Christ 931.54 Food Supplies 10034598 10/13/2023 Serue Fee 40.43 Supplies Cother 100	Check	Date Payee	Amount Description
E0034586 10/19/2023 EAM Services LLC 138.76 Travel E0034586 10/19/2023 Gateway Printing & Office Supp 3,147.66 Instructional Supplies E0034587 10/19/2023 Gateway Printing & Office Supp 3,147.66 Instructional Supplies E0034588 10/19/2023 Gateway Printing & Office Supp 7.29 Instructional Supplies E0034589 10/19/2023 Graves Dougherty Hearon 8,465.00 Legal Fees E0034590 10/19/2023 Libratif Food Service LLC 5,702.49 Instructional Supplies E0034591 10/19/2023 Marshall Company 305,900.00 Contract Labor E0034592 10/19/2023 Marshall Company 305,900.00 Contract Labor E0034593 10/19/2023 Medical 11/19/2023 Medical E0034595 10/19/2023 Revisity Albor Parts 357.07 P. 8 S - Other E0034596 10/19/2023 Repsis Cola Corpus Christi 391.55 P. Cola Supplies E0034595 10/19/2023 Repsis Cola Corpus Christi 391.55 P. Cola Supplies E0034596 10/19/2023 Repsis Cola Corpus Christi 391.55 P. Cola Supplies E0034597 10/19/2023 Repsis Cola Corpus Christi 391.55 P. Cola Supplies E0034599 10/19/2023 Repsis Cola Corpus Christi 391.55 P. Cola Supplies E0034601 10/19/2023 Rev.Com 1,038.00 Online Services E0034602 10/19/2023 Shoreline Plumbing Co 1,00 P. TSA <tr< td=""><td>E0034583</td><td>10/19/2023 Deaf and Hard of Hearing Cente</td><td>21,913.75 Special POP Interpretor</td></tr<>	E0034583	10/19/2023 Deaf and Hard of Hearing Cente	21,913.75 Special POP Interpretor
100145866	E0034584	10/19/2023 Del Mar College Foundation	114.50 Foundation Contributions
10034587	E0034585	10/19/2023 EAN Services LLC	138.76 Travel
E0034588 10/19/2023 Grainger Inc 7.29 Instructional Supplies E0034589 10/19/2023 Taivas Dougherty Hearon 8,465.00 Legal Fees E0034591 10/19/2023 Lk Jordan & Associates 1,988.15 Contract Labor E0034592 10/19/2023 Marshall Company 305,900.00 Contractors E0034593 10/19/2023 Meditalab 740.00 Software Desk Lic Fees E0034594 10/19/2023 National Loss Control Safety & 2,600.00 Contract Labor E0034595 10/19/2023 National Loss Control Safety & 2,600.00 Contract Labor E0034596 10/19/2023 Pepsi Cola Corpus Christi 357.07 P 8-5 - Other E0034597 10/19/2023 Republic Services Inc 357.07 P 8-5 - Other E0034598 10/19/2023 Republic Services Inc 404.34 Supplies - Other E0034600 10/19/2023 Republic Services Inc 404.34 Supplies - Other E0034601 10/19/2023 SecureTech 1,338.60 Online Services E0034603 10/19/2023 ServerBer 12,120.30 Consultants E0034604 10/19/2023 ServerBer 12,120.30 Consultants E0034605 10/19/2023 Sara J. King 1,860.00 Contract Labor E0034606 10/24/2023 Sara J. King <td< td=""><td>E0034586</td><td>10/19/2023 Ebsco Subscription Services</td><td>726.13 Library - Periodicals</td></td<>	E0034586	10/19/2023 Ebsco Subscription Services	726.13 Library - Periodicals
E0034589	E0034587	10/19/2023 Gateway Printing & Office Supp	3,147.66 Instructional Supplies
E0034589	E0034588		7.29 Instructional Supplies
10/19/2023 Marshall Company 305,900.00 Contractors	E0034589	10/19/2023 Graves Dougherty Hearon	
10/19/2023 Marshall Company 305,900.00 Contractors	E0034590	10/19/2023 Labatt Food Service LLC	5,702.49 Instructional Supplies
E0034593	E0034591		1,988.15 Contract Labor
E0034595	E0034592	10/19/2023 Marshall Company	305,900.00 Contractors
E0034595	E0034593	10/19/2023 MediaLab	740.00 Software Desk Lic Fees
E0034596	E0034594	10/19/2023 Metlife	137.50 A/P - TSA
E0034596	E0034595		8,035.40 Chemical-Water Treatment
E0034597 10/19/2023 Peilly Auto Parts 357.07 P & S - Other E0034598 10/19/2023 Repiso Cola Corpus Christi 931.54 Food Supplies E0034599 10/19/2023 Republic Services Inc 404.34 Supplies - Other E0034600 10/19/2023 Republic Services Inc 404.34 Supplies - Other E0034601 10/19/2023 Safeguard System Inc 386.88 Repairs Maintenance E0034603 10/19/2023 SoreureTech 12,20.30 Consultants E0034604 10/19/2023 Shoreline Plumbing Co 1,860.00 Contract Labor E0034605 10/19/2023 Turner Ramirez Associates Inc 20.037.49 Consultants E0034606 10/24/2023 Robert T. Mullenburg 1,376.00 Funds Held for Others E0034607 10/24/2023 Robert T. Mullenburg 1,783.38 Funds Held for Other Additions E0034608 10/24/2023 Anto Tech 1,443.56 Repairs & Maintenance E0034610 10/24/2023 Arato Tech 1,443.56 Repairs & Maintenance E0034611 10/24/2023 Antex Electronics 141.90 Supplies - Other E0034612 10/24/2023 Altex Electronics 141.90 Supplies - Other E0034613 10/24/2023 Ameter Solutions, Inc. 691.25 Consultants	E0034596		2,600.00 Contract Labor
E0034598 10/19/2023 Pepsi Cola Corpus Christi 31.54 Food Supplies E0034599 10/19/2023 Republic Services Inc 75.00 A/P - TSA E0034600 10/19/2023 Republic Services Inc 404.34 Supplies - Other E0034601 10/19/2023 Serv.Com 1,038.60 Online Services E0034602 10/19/2023 SecureTech 12,120.30 Consultants E0034603 10/19/2023 Shoreline Plumbing Co 1,860.00 Contract Labor E0034605 10/19/2023 Shoreline Plumbing Co 20,037.49 Consultants E0034606 10/24/2023 Sara J. King 51.68 Food & Beverage E0034607 10/24/2023 Sara J. King 51.68 Food & Beverage E0034608 10/24/2023 Misty E. Wharton 1,783.38 Funds Held for Other Additions E0034609 10/24/2023 Area Consultants 1,443.56 Repairs & Maintenance E0034601 10/24/2023 Area Consultants 1,443.56 Repairs & Maintenance E0034609 10/24/2023 Area Consultants 1,419.09 Upiles - Other E0034610 10/24/2023 Altex Electronics 1,419.09 Upiles - Other E0034611 10/24/2023 Area Consultants 1,60.30.00 Testing Supplies E0034612 10/24/202	E0034597		357.07 P & S - Other
E0034599 10/19/2023 Reliastar Life Insurance Co 75.00 A/P - TSA E0034600 10/19/2023 RevLoom 404.34 Supplies - Other E0034601 10/19/2023 Safeguard System Inc 380.88 Repairs & Maintenance E0034602 10/19/2023 Sareguard System Inc 380.88 Repairs & Maintenance E0034603 10/19/2023 Shoreline Plumbing Co 1,860.00 Consultants E0034605 10/19/2023 Turner Ramirez Associates Inc 20,037.49 Consultants E0034606 10/24/2023 Ara J. King 51.68 Food & Beverage E0034607 10/24/2023 Misty E. Wharton 1,783.38 Funds Held for Other Additions E0034608 10/24/2023 Altex Electronics 1,743.56 Repairs & Maintenance E0034609 10/24/2023 Ary Sassa SuSA 3,165.49 Instructional Supplies E0034611 10/24/2023 Altex Electronics 141.90 Supplies - Other E0034612 10/24/2023 Amzon.Com LtC 2,042.92 Office Supplies E0034613 10/24/2023 Amzon.Com LtC 393.12 Instructional Supplies E0034614 10/24/2023 Amzon.Com LtC 591.25 Consultants E0034615 10/24/2023 Amzon.Com LtC 591.25 Consultants E0034616 <t< td=""><td>E0034598</td><td></td><td>931.54 Food Supplies</td></t<>	E0034598		931.54 Food Supplies
E0034600 10/19/2023 Republic Services Inc 404.34 Supplies - Other E0034601 10/19/2023 Rev.Com 1,038.60 Online Services E0034602 10/19/2023 Sarguard System Inc 380.88 Repairs & Maintenance E0034603 10/19/2023 SecureTech 12,120.30 Consultants E0034604 10/19/2023 Turner Ramirez Associates Inc 20,037.49 Consultants E0034605 10/19/2023 Sara J. King 51.68 Food & Beverage E0034607 10/24/2023 Mobert T. Mullenburg 1,376.00 Funds Held for Others E0034608 10/24/2023 Misty E. Wharton 1,783.38 Funds Held for Other Additions E0034609 10/24/2023 Alexa Electronics 14.40.56 Repairs & Maintenance E0034610 10/24/2023 Alexa Electronics 14.90 Supplies - Other E0034611 10/24/2023 Alexa Electronics 14.90 Supplies - Other E0034612 10/24/2023 Amzen.Com LLC 2,04.29.20 Giftice Supplies E0034613 10/24/2023 Amzen.Com LLC 2,04.29.20 Giftice Supplies E0034614 10/24/2023 Bumper to Bumper Easy CDL 4,156.10 Online Services E0034615 10/24/2023 Bumper to Gumbai Electric Supply 4,156.10 Online Services	E0034599		75.00 A/P - TSA
E0034601 10/19/2023 Rev.Com 1,038.60 Online Services E0034602 10/19/2023 Safeguard System Inc 380.88 Repairs & Maintenance E0034603 10/19/2023 Shoreline Plumbing Co 1,860.00 Contract Labor E0034604 10/19/2023 Shoreline Plumbing Co 1,860.00 Contract Labor E0034605 10/24/2023 Sara I. King 51.68 Food & Beverage E0034607 10/24/2023 Robert T. Muilenburg 1,376.00 Funds Held for Others E0034608 10/24/2023 Anter Electronics 1,783.38 Funds Held for Other Additions E0034609 10/24/2023 Anter Electronics 1,483.56 Repairs & Maintenance E0034610 10/24/2023 Altex Electronics 141.90 Supplies - Other E0034611 10/24/2023 Amzon.Com LLC 2,042.92 Office Supplies E0034612 10/24/2023 Amzon.Com LLC 691.25 Consultants E0034613 10/24/2023 Amzen-Com LLC 691.25 Consultants E0034614 10/24/2023 Bumper to Bumper Easy CDL 4,156.10 Online Services E0034615 10/24/2023 Bumper to Bumper Easy CDL 4,156.10 Online Services E0034617 10/24/2023 Columbia Electric Supply 4,156.10 Online Services E0034	E0034600		404.34 Supplies - Other
E0034602 10/19/2023 Safeguard System Inc 380.88 Repairs & Maintenance E0034603 10/19/2023 ScoureTech 12,120.30 Consultants E0034604 10/19/2023 Turner Ramirez Associates Inc 20,037.49 Consultants E0034605 10/19/2023 Turner Ramirez Associates Inc 20,037.49 Consultants E0034606 10/24/2023 Sara J. King 51.68 Food & Beverage E0034607 10/24/2023 Misty E. Wharton 1,783.38 Funds Held for Other Additions E0034609 10/24/2023 Arbuto Tech 1,443.56 Repairs & Maintenance E0034610 10/24/2023 Altex Electronics 3,165.49 Instructional Supplies E0034611 10/24/2023 Altex Electronics 141.90 Supplies - Other E0034612 10/24/2023 Amazon.Com LLC 2,042.92 Office Supplies E0034613 10/24/2023 Assessment Technologies 216,030.00 Testing Supplies E0034614 10/24/2023 B. & H Photo Video Pro Audio 333.12 Instructional Supplies E0034615 10/24/2023 B. & H Photo Video Pro Audio 333.12 Instructional Supplies E0034617 10/24/2023 Clumbia Electric Supply 4,156.10 Online Services E0034619 10/24/2023 Clumbia Electric Supply 1,011.3 Elec	E0034601		1,038.60 Online Services
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E0034626 10/24/2023 Gulf Coast Paper Co Inc 690.51 Instructional Supplies E0034627 10/24/2023 LK Jordan & Associates 332.88 Contract Labor E0034628 10/24/2023 National Loss Control Safety & 2,600.00 Contract Labor E0034629 10/24/2023 O'Reilly Auto Parts 1,066.11 Instructional Supplies E0034630 10/24/2023 SpawGlass Contractors Inc 597,793.60 Const Cost - Contractors E0034631 10/24/2023 Texas Gulf Coast JATC 4,900.00 Consultants E0034632 10/24/2023 Turner Ramirez Associates Inc 13,685.34 Architect Fees	E0034624	10/24/2023 Gateway Printing & Office Supp	4,048.01 Office Supply Payable
E0034627 10/24/2023 LK Jordan & Associates 332.88 Contract Labor E0034628 10/24/2023 National Loss Control Safety & 2,600.00 Contract Labor E0034629 10/24/2023 O'Reilly Auto Parts 1,066.11 Instructional Supplies E0034630 10/24/2023 SpawGlass Contractors Inc 597,793.60 Const Cost - Contractors E0034631 10/24/2023 Texas Gulf Coast JATC 4,900.00 Consultants E0034632 10/24/2023 Turner Ramirez Associates Inc 13,685.34 Architect Fees	E0034625	10/24/2023 Grainger Inc	2,500.24 HVAC
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E0034631 10/24/2023 Texas Gulf Coast JATC 4,900.00 Consultants E0034632 10/24/2023 Turner Ramirez Associates Inc 13,685.34 Architect Fees	E0034630		• • • • • • • • • • • • • • • • • • • •
E0034632 10/24/2023 Turner Ramirez Associates Inc 13,685.34 Architect Fees	E0034631	•	4,900.00 Consultants
E0034633 10/26/2023 Thomas R. Braxton 400.00 Contract Labor	E0034632	10/24/2023 Turner Ramirez Associates Inc	
	E0034633	10/26/2023 Thomas R. Braxton	400.00 Contract Labor

Financial Record System

Bank 41 Colleague

Check	Date Payee	Amount Description
E0034634	10/26/2023 Matthew Busby	467.07 Travel
E0034635	10/26/2023 Clara P. Garcia	25.00 A/P - Direct Deposit
E0034636	10/26/2023 Joshua T. Gentry	51.75 Travel
E0034637	10/26/2023 Omar Gonzalez	49.14 Travel
E0034638	10/26/2023 Ms. Delia G. Perez	134.00 Travel
E0034639	10/26/2023 Joseph Ruiz	142.00 Travel
E0034640	10/26/2023	15.00 A/R - Students
E0034641	10/26/2023	15.00 A/R - Students
E0034642	10/26/2023 Rebecca Salinas	32.10 Travel
E0034643	10/26/2023 Leticia J. Wilson	320.34 Travel
E0034644	10/26/2023 Airgas USA	992.55 Instructional Supplies
E0034645	10/26/2023 Amazon.Com LLC	4,753.94 Library Books
E0034646	10/26/2023 B & H Photo Video Pro Audio	45.35 Instructional Supplies
E0034647	10/26/2023 Bird's Rubber Stamps	166.00 Office Supplies
E0034648	10/26/2023 City of Corpus Christi	342.82 Gas
E0034649	10/26/2023 Columbia Electric Supply	240.03 Electrical
E0034650	10/26/2023 Corpus Christi Freightliner	2,783.09 Repairs & Maintenance
E0034651	10/26/2023 Corpus Christi Produce	194.70 Food Supplies
E0034652	10/26/2023 EAN Services LLC	218.19 Funds Held for Others
E0034653	10/26/2023 Ellucian Company Lp	24,146.00 Software Desk Lic Fees
E0034654	10/26/2023 Everest Water and Coffee LLC	289.50 Food Supplies
E0034655	10/26/2023 Ferguson Enterprises Inc	50.99 Plumbing
E0034656	10/26/2023 Gateway Printing & Office Supp	6,885.03 Office Supply Payable
E0034657	10/26/2023 Grainger Inc	6,621.74 Building Structure
E0034658	10/26/2023 JL Squared Construction	41,933.47 Contractors
E0034659	10/26/2023 Johnstone Supply	1,606.12 HVAC
E0034660	10/26/2023 Koetter Fire Protection of Cor	3,480.00 Contract Labor
E0034661	10/26/2023 Labatt Food Service LLC	3,935.31 Instructional Supplies
E0034662	10/26/2023 Pepsi Cola Corpus Christi	532.00 Food Supplies
E0034663	10/26/2023 RegisterBlast	454.00 Hobet Test
E0034664	10/26/2023 Safeguard System Inc	1,740.00 Contract Labor
E0034665	10/26/2023 Southern Computer Warehouse In	4,789.40 < 5,000 Computer Not Cap INVT
E0034666	10/26/2023 You Name It Specialties Inc	192.40 Production, Publications & Prom
E0034667	10/31/2023 Sarah L. Contreras	906.00 Funds Held for Others
E0034668	10/31/2023 Lauren M. Ford	1,000.00 Contract Labor
E0034669	10/31/2023 Natali P. Freeman	89.00 Childcare
E0034670	10/31/2023 Patricia A. Gonzalez	385.14 Travel
E0034671	10/31/2023 Samantha Guerra	440.00 Childcare
E0034672		440.00 Childcare
E0034673	10/31/2023 Raguel Ibarra	3,809.70 Contract Labor
E0034674	10/31/2023 Yesenia M. Medellin	440.00 Childcare
E0034675	10/31/2023 Samantha M. Rodriguez	1,000.00 Performers - Cultural
E0034676	10/31/2023 Teresa Saldivar	150.00 Funds Held for Others
E0034677	10/31/2023 Valerie A. Sutherland	220.00 Childcare
E0034678	10/31/2023 Tabitha M. Turner	880.00 Childcare
E0034679	10/31/2023 Grace E. Zuniga	1,000.00 Contract Labor
E0034680	10/31/2023 A-Auto Tech	724.15 Repairs & Maintenance
E0034681	10/31/2023 Altex Electronics	130.73 PC Maintenance Supplies
E0034682	10/31/2023 Amazon.Com LLC	2,515.90 Instructional Supplies
E0034683	10/31/2023 Anthology Inc	3,750.00 < 5,000 Software Not Cap INVT
E0034684	10/31/2023 Bird's Rubber Stamps	672.00 Office Supplies
	,,	0. 2.00 000 0appiles

Financial Record System

Bank 41 Colleague

Disbursements for dates 10/01/2023 thru 10/31/2023

Check	Date Payee	Amount	Description
E0034685	10/31/2023 Bugpro Inc	1,750.00	Repairs & Maintenance
E0034686	10/31/2023 CC Lawn Pros, LLC	19,625.00	Contractors
E0034687	10/31/2023 Cintas Corporation	699.13	Contractors
E0034688	10/31/2023 City of Corpus Christi	195.81	Gas
E0034689	10/31/2023 Colonial Security Life Ins	224.44	A/P - Optional Life
E0034690	10/31/2023 Columbia Electric Supply	1,747.26	Electrical
E0034691	10/31/2023 Corpus Christi Athletic Club	3,859.12	Corpus Christi Athletic Club
E0034692	10/31/2023 Del Mar College Foundation	13,422.67	Foundation Contributions
E0034693	10/31/2023 Grainger Inc	694.18	Supplies - Other
E0034694	10/31/2023 Jefferson National Life	2,092.01	A/P - ORP
E0034695	10/31/2023 Metlife	1,906.40	A/P - ORP
E0034696	10/31/2023 O'Reilly Auto Parts	41.37	Instructional Supplies
E0034697	10/31/2023 PowerSchool Group LLC	5,708.60	Software Desk Lic Fees
E0034698	10/31/2023 Puffer Sweiven LP	7,577.00	Maint Agree-Software
E0034699	10/31/2023 Reliastar Life Insurance Co	100.00	A/P - TSA
E0034700	10/31/2023 Schneider Electric	320.00	HVAC
E0034701	10/31/2023 Southern Tire Mart	3,926.62	Repairs & Maintenance
E0034702	10/31/2023 USAA Annuity Life Insurance Co	1,454.98	A/P - ORP
E0034703	10/31/2023 Victory Capital Advisers Inc	7,990.36	A/P - ORP
E0034704	10/31/2023 You Name It Specialties Inc	1,659.50	Production, Publications & Prom
		Total: \$ 6.654.606.32	-

Total: \$ 6,654,606.32

Financial Record System

Checks Over 10,000

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Financial Record System

Checks Over 10,000

Disbursements for dates 10/01/2023 thru 10/31/2023

Check	Date	Payee	Amount	Description
E0034527	10/12/2023	Labatt Food Service LLC	12,365.04	Food Supplies
E0034533	10/12/2023	Victory Building Team	30,388.02	Const Cost - Contractors
E0034550	10/17/2023	City of Corpus Christi	18,005.46	Disposal Trash
E0034557	10/17/2023	JL Squared Construction	138,037.25	Contractors
E0034563	10/17/2023	Texas Book Company	14,142.35	Unfunded FAST Eligible Expense
E0034564	10/17/2023	Victory Building Team	243,710.11	Contractors
E0034576	10/19/2023	City of Corpus Christi	19,936.03	Water
E0034583	10/19/2023	Deaf and Hard of Hearing Cente	21,913.75	Special POP Interpretor
E0034592	10/19/2023	Marshall Company	305,900.00	Contractors
E0034603	10/19/2023	SecureTech	12,120.30	Consultants
E0034605	10/19/2023	Turner Ramirez Associates Inc	20,037.49	Consultants
E0034614	10/24/2023	Assessment Technologies	216,030.00	Testing Supplies
E0034618	10/24/2023	City of Corpus Christi	14,239.31	Water
E0034620	10/24/2023	Command Commissioning Llc	34,362.35	Consultants
E0034630	10/24/2023	SpawGlass Contractors Inc	597,793.60	Const Cost - Contractors
E0034632	10/24/2023	Turner Ramirez Associates Inc	13,685.34	Architect Fees
E0034653	10/26/2023	Ellucian Company Lp	24,146.00	Software Desk Lic Fees
E0034658	10/26/2023	JL Squared Construction	41,933.47	Contractors
E0034686	10/31/2023	CC Lawn Pros, LLC	19,625.00	Contractors
E0034692	10/31/2023	Del Mar College Foundation	13,422.67	Foundation Contributions
		Total:	\$ 5,940,011.75	

Total: \$ 5,940,011.75

Regular Agenda

Item 2



VICE PRESIDENT AND CHIEF ACADEMIC OFFICER

TO:

Dr. Mark Escamilla, President and CEO

FROM:

Dr. Jonda Halcomb, Vice President and Chief Academic Officer

DATE:

November 29, 2023

SUBJECT: Recommendation for Professor Emeritus Status for Ms. Norma Ayala-Maynard

In accordance with Board Policy 5.33 and its subsections, the Faculty Council received a request for consideration of Professor Emeritus status for Ms. Norma Ayala-Maynard. During the meeting conducted on October 6, 2023, the Faculty Council members reviewed the supporting documentation that included Ms. Ayala-Maynard's eligibility for this designation, the nomination by three colleagues, and the Division Dean's endorsement. The Faculty Council supported the nomination and voted unanimously in favor of the motion. The nomination packet was forwarded to me for review.

Ms. Ayala-Maynard, Professor of English and Del Mar College graduate, served as an exemplary educator among her peers at the College for over 34 years as a full-time, tenure-track instructor, term instructor, and adjunct instructor. During her tenure at the College, Ms. Ayala-Maynard consistently advocated for student success and student mentoring. Using effective, wellstructured methodologies in her English Literature and English/Reading Developmental Education classes, she prepared her students to advance to college-level courses successfully. She demonstrated her excellent leadership in these subject areas by identifying and incorporating enhanced teaching methods consistently for instructional delivery effectiveness.

Ms. Ayala-Maynard served as the Department's Coordinator of Adjunct Faculty Mentoring in an established platform to share teaching methodologies cohesively with and among her colleagues. Additionally, she conducted grammar workshops and availed the presentations to her colleagues' students. During her time at the College, she advised and mentored English majors. Additionally, Ms. Ayala-Maynard served on numerous institutional, divisional, and departmental committees.

In addition to receiving numerous recognitions during her career as a faculty member, Ms. Ayala-Maynard was recognized for developing clear step-by-step writing instructions for instructional use and for creating unique course materials for the early Mexican American Literature class.

Thank you for your review and consideration of presenting this prestigious honor for Ms. Ayala-Maynard to the Board of Regents as per policy for granting authority by means of an appropriate resolution.

Attachments: Board Policy on Emeritus Status, B5.33

Supporting Documentation for the Professor Emeritus Recommendation

B5.33 Emeritus Status: Full-time members of the faculty and administration may be considered for emeritus status according to the following guidelines.

B5.33.1 Purpose: This policy is designed to provide a method of special recognition to faculty and administrators for outstanding service, significant contribution to higher education, meritorious teaching, and/or special honors bestowed by a renowned organization.

B5.33.2 Eligibility: To be eligible for consideration of emeritus status, a member of the faculty or administration must meet or exceed the following:

B5.33.2.1 Retire from Del Mar College with retirement to be as defined in the Texas State College and University Employee Uniform Benefits Program, created by the provision of Senate Bill 95, Acts of the 65th Legislature Regular Session, 1977.

B5.33.2.2 Hold faculty or administrative rank, or both, at the time of retirement.

B5.33.2.3 Have served the College as a full-time member of the faculty and/or administration for at least ten years, demonstrating distinction in the performance of all fundamental responsibilities of faculty (B6.3 and B6.4) or their equivalent for administrative programs.

B5.33.2.4 The Chief Executive Officer (CEO) of the College shall decide on questioned eligibility in cases not covered by the guidelines.

B5.33.3 Emeritus Titles: Emeritus title to be conferred shall be as follows:

B5.33.3.1 Administration: The title of the position held by the eligible administrator shall determine the emeritus title.

B5.33.3.2 Faculty: The title of an eligible faculty member shall be the title of the rank held at the time of retirement, for example, Professor Emeritus. A faculty member also holding an administrative title (such as Department Chair) may be honored by the use of the administrative title as well as Professor Emeritus.

A5.33.4 Procedures and Guidelines for Emeritus Status Award: Consideration for approval of emeritus status shall originate with the next higher authority above the retiree. The following guidelines will apply:

A5.33.4.1 Faculty Members:

A5.33.4.1.1 Procedure: Consideration for emeritus status shall originate with nomination by the next higher administrative authority above the candidate, or by at least three colleagues within the candidate's Division. The following guidelines shall apply:

A5.33.4.1.1.1 It shall be the responsibility of the Chief Academic Officer (CAO) to monitor nominations for emeritus status of faculty, to apply the guidelines for eligibility, and to oversee the review and approval process for emeritus awards.

A5.33.4.1.1.2 Within one year after an eligible faculty member's retirement, the immediate supervisor or three colleagues within the same Division shall propose the candidate's nomination to the Dean of the Division (or next higher authority), and document the candidate's eligibility to receive the award.

A5.33.4.1.1.3 The Dean (or next higher authority) shall review the nomination and send it, with the proper documentation supporting the candidate's eligibility, to the Faculty Council, indicating to recommend or not to recommend. The Council shall, in turn, weigh the merits of each candidate, apply the eligibility guidelines, and by majority vote recommend or not recommend a candidate for emeritus status.

A5.33.4.1.1.4 The Council's recommendation, along with the Dean's recommendation, and all documentation, shall be sent to the CAO for review. The CAO shall review the information and send it with his or her recommendation to the CEO.

A5.33.4.1.1.5 The CEO shall review the forwarded documentation and make the final recommendation to the Board of Regents to confer emeritus status to the candidate. The Board of Regents shall be the granting authority by means of appropriate resolution.

A5.33.4.1.2 Guidelines: Guidelines used to evaluate a faculty member's eligibility for the award of emeritus status must include documentation of distinction shown in the performance of all fundamental responsibilities of faculty over the span of the faculty member's career. Such performance could include, but is not limited to, the following:

A5.33.4.1.2.1 Distinction in professional practice includes exhibiting outstanding teaching, librarianship, or counseling performance and assessment of student learning; serving as a mentor to colleagues; developing new instructional techniques, courses, forms of educational delivery, or relevant services; demonstrating recognized leadership in the professional area through awards given by the College and/or professional organizations; publications, scholarship, or comparable achievements; or providing outstanding service to students through tutoring, mentoring, advising, and sponsoring student organizations.

A5.33.4.1.2.2 Distinction in educational growth includes a record of continuous self-improvement and development via formal coursework, scholarship or comparable achievements, or other professional development opportunities.

A5.33.4.1.2.3 Distinction in institutional and community service is demonstrated by substantial accomplishments in academic advising, marketing, and recruiting for the faculty's program area; significant program, department, and College committee work, including leadership roles; and/or work with and recognition by community organizations for contributions by the emeritus candidate which improve the community and promote the College mission.

A5.33.4.2 Administrators

A5.33.4.2.1 Procedures and Guidelines: Consideration for approval of emeritus status shall originate with the next higher authority above the candidate. The following guidelines will apply:

A5.33.4.2.1.1 It shall be the responsibility of the appropriate Vice President to monitor requests for emeritus status of administrators and faculty and request the CAO to convene the Instructional and Student Development Council in order to apply the guidelines for eligibility. Recommendations and/or comments from the candidate's Chair or supervisor shall be addressed to the Council.

A5.33.4.2.1.2 The Council shall weigh the merits of each candidate, apply the eligibility criteria, and by majority vote recommend or not recommend each candidate for emeritus status. If the majority vote is to not recommend or if the candidate does not meet the eligibility criteria, no further action will be taken.

A5.33.4.2.1.3 If the majority vote is to recommend and the candidate is eligible, the Council shall recommend conferring of emeritus status through the appropriate Vice President. The channel of recommendations shall be from the Council to the appropriate Vice President, from the Vice President to the CEO, and from the CEO to the Board of Regents. The Board of Regents shall be the granting authority by means of appropriate resolution.

A5.33.5 Perquisites: Perquisites accruing to the candidate awarded emeritus status by the Board of Regents shall include the following:

A5.33.5.1 Listing in the emeritus section of the College Catalog.

- **A5.33.5.2** Listing in the Del Mar College Faculty-Staff <u>Directory</u>, if requested by the emeritus awardee.
- **A5.33.5.3** Inclusion of the emeritus awardee's name on College mailing lists for publications and notices of interest.
- **A5.33.5.4** A framed copy of the Board of Regents' resolution conferring emeritus status.
- **A5.33.5.5** A permanent identification card which shall identify the designated emeritus status.
- **A5.33.5.6** When available and if the emeritus awardee continues to work for the College after retirement, office space, full e-mail access, and a reserved parking space.
- **A5.33.5.7** Invitations for the emeritus awardee to participate in College commencement ceremonies and other relevant recognition activities.



To: Dr. Halcomb, Vice President and Chief Academic Officer

From: Jose Cortez, Chair of Faculty Council

MT 107B

EXT. 1874 or 361-779-6898

Date: October 24, 2023

Subject: Recommendation for Emeritus Status

The Faculty Council is pleased to strongly recommend Professor Norma Ayala Maynard for Emeritus Status. Professor Maynard has provided quality instruction, consistient service to our sutdents, college and community during her service with the colllege. She meets and exceeds all the required criteria to earn Emeritus Status. As an Adjunct Instructor she continues to positively influence our college and students. The title of Emeritus Professor of English and Philosphy serves as a tribute to Norma and is an award she genuinely deserves.

Jose Cortez

From: Jose Cortez

Sent: Tuesday, September 5, 2023 11:36 AM

To: Cynthia Lynn Bridges

Subject: RE: Norma Ayala-Maynard's Emeritus Nomination

Hello Dr. Bridges,

I have added the nomination to the agenda. Our meeting is this Friday September 8th at 2pm. It will be at Windward Campus in the Workforce Development Building Room 201.

From: Cynthia Lynn Bridges <cbridges@delmar.edu>

Sent: Wednesday, August 16, 2023 2:19 PM
To: Jose Cortez < jcortez 3@delmar.edu>
Cc: Jonda Halcomb < jhalcomb@delmar.edu>

Subject: Fwd: Norma Ayala-Maynard's Emeritus Nomination

Hello Jose!

The nomination below for Professor Emeritus was emailed to me this morning. Please add this to your Faculty Council agenda for September. I will ask who will be attending from the English department to support this nomination.

I support the nomination of Norma Ayala-Maynard for Professor Emeritus. Please let me know if you need anything further from me. Thanks,
Cindy

Cynthia Bridges, Ph.D. Dean, Communications, Fine Arts, and Social Sciences General Academic Building, C318 361-698-1647 cbridges@delmar.edu

Del Mar College | Heritage Campus 101 Baldwin Blvd Corpus Christi, TX 78404 delmar.edu

Begin forwarded message:

From: Matthew Moore < mfmoore@delmar.edu>

Subject: Norma Ayala-Maynard's Emeritus Nomination

Date: August 16, 2023 at 11:14:55 AM CDT

To: Cynthia Lynn Bridges cbridges@delmar.edu>

Cc: Carrie Buttler < couttler@delmar.edu >, Concepcion Gutierrez < cgutier@delmar.edu >

Dear Dr. Bridges:

I have attached the nomination to Emeritus Status of Norma Ayala-Maynard to this email. Sorry it is a little late arriving; I had issues getting everybody together due to end of summer schedules. Hopefully it is not too late, since we are four or so days before the final deadline. Please accept this nomination and begin your process with it. Please also let us know if we can be of any further assistance.

Sincerely,

Matthew Moore, Ph.D.
Assistant Professor
Department of English and Philosophy
Del Mar College
101 Baldwin Boulevard
Corpus Christi, Texas 78404

Carrie Butler, Assistant Professor Concepcion Gutierrez, Professor Matthew Moore, Ph.D., Assistant Professor English and Philosophy Department

To: The Emeritus Committee

Re: Professor Norma Ayala-Maynard, Nomination for Emeritus Status

Dear Emeritus Committee:

We believe that Professor Norma Ayala-Maynard merits Emeritus Status and are pleased to recommend her for it. Clear evidence of her merit is offered by the length of her tenure with us, the quality of her instruction, and her consistent activities on behalf of our students and the College. These show her worth as a member of the DMC Faculty and her life-long dedication to improving the minds and lives of our South Texas students.

Professor Ayala-Maynard began her education as one of us by achieving an Associate of Arts Degree from Del Mar College in 1985. She went on from us first to achieve two Bachelor of Arts Degrees from Corpus Christi State University in 1986, one with a major in English and one with a major in Spanish. She then took the Master of Arts Degree from Corpus Christi State University in 1989, with a major in Interdisciplinary Study (English, Spanish, and Ethnic Studies), at which time she began to teach for us at Del Mar College, proceeding through the ranks from Adjunct to Term Instructor, to Academic Fellow, to Lab Assistant, to Instructor, to Assistant Professor, to Associate Professor, to full Professor in the Spring 2006, where she remained until retiring in 2022. Currently, Professor Ayala-Maynard continues to serve us as an adjunct. Throughout her career, she continued to grow professionally by acquiring certification in numerous activities related to teaching and learning and by consistent service to our students, department, college, and community (as listed in the chart below and on the CV).

We nominate and recommend Professor Ayala-Maynard for Emeritus Status per policy B5.33. We offer the chart below to illustrate how Professor Ayala-Maynard meets and exceeds the requirements for Emeritus Status and have attached a copy of Professor Ayala-Maynard's CV for your review and consideration. We sincerely hope that the nominating committee will agree that she has, in her 34 years of service to our students, department, college, and community, merited this status and will recommend her for it.

Sincerely,

Carrie Butler
Concepcion Gutierrez
Matthew Moore

Eligibility Criteria for Profe	essor Norma Ayala-Maynard		
B5.33.2 Eligibility: To be eligible for consideration of emeritus status, a member of the faculty or administration must meet or exceed the following:			
B5.33.2.1 Retire from Del Mar College with retirement to be as defined in the Texas State College and University Employee Uniform Benefits Program, created by the provision of Senate Bill 95, Acts of the 65th Legislature Regular Session, 1977.	Yes		
B5.33.2.2 Hold faculty or administrative rank, or both, at the time of retirement.	Yes, Professor		
B5.33.2.3 Have served the College as a full-time member of the faculty and/or administration for at least ten years, demonstrating distinction in the performance of all fundamental responsibilities of faculty (B6.3 and B6.4) or their equivalent for administrative programs.	Yes, 34 years		
status must include documentation of distinction show of faculty over the span of the faculty member's care	e a faculty member's eligibility for the award of emeritus wn in the performance of all fundamental responsibilities er. Such performance could include, but is not limited to ollowing:		
	n in professional practice, It is not limited to		
exhibiting outstanding teaching, librarianship, or counseling performance and assessment of student learning	Began teaching at DMC in 1989 and, starting in 1991, progressed up through numerous promotions, reaching full professor in 2006, a rank maintained for another 15 years before retiring		
serving as a mentor to colleagues	Coordinated Adjunct Mentoring for more than a decade; additionally mentored at various other times; made handouts and writing and grammar workshops available to colleagues for their classes		
developing new instructional techniques, courses, forms of educational delivery, or relevant services	Developed an organized, well-structured method of teaching for each of her courses (research paper, developmental, freshman composition, and literary essays); attended numerous workshops on teaching methodologies; recognized for developing clear step-by-step writing instructions; developed unique course materials for early Mexican American Literature class during a time when anthologies for it were practically none existent and were either Hispanic or Latino		

demonstrating recognized leadership in the professional area through awards given by the College and/or professional organizations

Nominated for DMC Teacher of the year; Diamond service Pin for 25 years of service; plaque for 34 years of teaching service

American and other ethnic authors, too

Literature, which covered not only Mexican American authors, but also Cuban- American, Puerto Rican -

publications, scholarship, or comparable achievements or providing outstanding service to students through tutoring, mentoring, advising, and sponsoring student organizations	Cosponsored Hispanic Student Association; helped English 305/306 students to advance into ENG 1301 classes; served as an Advisor to Students Majoring in English; helped settle conflicts between her Colleagues and Students				
A5.33.4.1.2.2 Distinction in	educational growth includes				
a record of continuous self-improvement and development via formal coursework, scholarship or comparable achievements, or other professional development opportunities.	Attained numerous self-improvement certificates for teachers, including The Virtual Classroom – Teaching Online in Higher Education; offered presentations at the Conference of College Teachers Association and TJCT conference; attended numerous conferences, workshops, departmental colloquia, and other professional development activities				
	A5.33.4.1.2.3 Distinction in institutional and community service is demonstrated by				
substantial accomplishments in academic advising, marketing, and recruiting for the faculty's program area	Participated in numerous faculty search committees both in and out of the program area; participated in Peer Review of colleagues;				
significant program, department, and College committee work, including leadership roles	Acted as member of departmental council; numerous program review committees and college-wide committees including the Affirmative Action Committee from 1993-2022, which she chaired during her last DMC full-time years; while a Mexican-American Committee member, she designed its logo without the red and blue colors, which former Dean Halcomb added; served as Grand Marshall at the Summer 2015 Commencements; escorted graduates				

Campus.

and/or work with and recognition by community

organizations for contributions by the emeritus

candidate which improve the community and

promote the College mission.

during the Summer 2014 Commencements

Offered a writing workshop at King High School; served as grader is CCISD Essay Contest; Debate

Judge in Speech Tournament; ESL instructor at West

Norma Ayala-Maynard

Professor of English

101 Baldwin Blvd

Corpus Christi, Texas 78404

Phone: 361-960-1036

Email: nmaynard@delmar.edu

Curriculum Vitae

Education:

- Master of Arts, Corpus Christi State University, 1989.
- Major: Interdisciplinary Study (English, Spanish, and Ethnics Studies).
- Bachelor of Arts, Corpus Christi State University, 1986.

Major: English.

Bachelor of Arts, Corpus Christi State University, 1986.

Major: Spanish.

• Associate of Arts, Del Mar College, 1985.

Teaching/Research Areas of Specialization:

- Composition
- Literature
- Developmental Writing
- Reading (INRW)

Certificates:

- 2006 The Virtual Classroom-Teaching Online in Higher Education (Certification)
- 2009 Intro to Blackboard-Navigation
- 2010 Preventing Sexual Harassment

- 2010 Certificate of Completion in Teaching Students: Workshop Three.
- 2013 Certificate of Completion in Preventing Employee Discrimination

College Teaching Experience:

- Del Mar College Adjunct (present)
- Del Mar College, 1989-2022
- English Professor, Spring 2006
- Associate Professor, Fall 2000
- Assistant Professor, Fall 1995
- Instructor, Fall 1991
- ESOL Lab Assistant, Spring 1991
- Academic Fellow (Term), Fall 1990
- Term Instructor, Spring 1990
- Adjunct Instructor, Spring 1989/Fall 1989/Summer 1990

Professional Achievements, Awards, and Recognition

- Developed an organized, well-structured method of teaching for each of my courses (research paper, developmental, freshman composition, and literary essays)
- Served as an Affirmative Action Representative on Search Committees During Equal
 Employment Opportunity Officer Helen Gurley's Tenure
- Served on the Affirmative Action Committee (1993-present)
- Chaired the Affirmative Action Committee (2002)
- Nominated in 2009 and 2022 as DMC Teacher of the Year
- Awarded Diamond Service Pin award for 25 Years of Service
- Designed the logo for the Mexican American Studies Program

- Complimented by the chair and several colleagues, including Annabeth B. Hattox Stone Writing Center's Online Tutor for Developing Clear Step-by-Step Writing Instructions for My Students
- Introduced Developmental Students to WebCT, Blackboard, and Canvas
- Recognized with a Plaque for Thirty-Four Years of Teaching

Courses Taught at Del Mar College:

- English 0305: Basic Writing and Mechanics I
- English 0306: Basic Writing and Mechanics II
- English 0307: English Improvement
- INRW 0408
- English 1301: Composition I
- English 1302: Composition II
- English 2322: British Literature I: Beginnings Through the 18th Century
- English 2323: British Literature II: 19th and 20th Centuries
- English 2326: American Literature
- English 2327: American Literature I: Beginnings through 1865
- English 2328: American Literature II: 1865 to the Present
- English 2351: Mexican American Literature
- (Distance Learning: My courses have used WEBCT, Blackboard, and Canvas. I have taught face-to-face, hybrid, and online courses.)

Other Teaching Experience:

8th and 9th grade English and English Honors at Corpus Christi College Preparatory High School, September 1987-February 1989

Professional Development:

Presentations

- Presented a Paper Entitled "Commas Cassettes and Conferences" at the TJCT Conference hosted
 by Del Mar College (1989)
- Presented 0307 Workshops for Adjuncts and Their Students at Del Mar College (2005)
- Conferences, Colloquia, and Workshops

Gloria Martinez, Dr. Veronica Guerra, and I

presented "Cassettes, Commas, and Conferences at
the CCTE Conference in San Antonio, Texas/TJCT

Conference hosted by CCSU (1990)

- CEA/CCTE Conference in San Antonio, Texas (1991)
- TCTE Conference at Del Mar College (1994)
- THECB in Dallas, Texas/ 1997 THECB Conference in Dallas, Texas (1996)
- "Promoting Active Learning" workshop sponsored by English Department and Houghton-Mifflin (1999)
- Critical Thinking Conference in Corpus Christi, Texas (1999)
- English Department Colloquiums (1999)
- League of Innovation in the Community College--Innovations (2000)
- IDEA Workshop (2000)
- Starlink Conference: "Learning Differences and Active Learning: Making the Connection" (2000)
- Starlink Conference: "Developmental Education: Best Practices and Exemplary Programs"
 (2000)
- IDEA Workshop (2001)
- "A Dialogue on Student Success" (2002)
- Full Bright Conference (2002)
- CCCC Conference in San Antonio, Texas (2004)

- "0307 Exit Exam Longitudinal Study" (2004)
- 0305 /0306 Instructor Orientation (2008).
- "Civility in the Classroom" (TLC) (2009)
- Prevention of Sexual Harassment and Prevention of Employment (2009)
- Discrimination Training (PSH/PED).
- "Fourth Conference on the Scholarship of Teaching and Learning" (2009)
- "Advising Colloquium" on November 4
- Blackboard Training 2009
- TAMUK's Fourth Conference on the Scholarship of Teaching and Learning Scholarship (2009)
- Trained for College Peer Review (2014)
- Volunteered to Advise Students Remotely (2020)
- Active Shooter Response for Higher Education (2021)
- American with Disabilities Act and ADA Amendments Act for Higher Learning
- Bully Prevention for Higher Learning Faculty
- FERPA for Higher Learning

Community Service:

- Explained Our College Expectations to King High School Students and Conducted a Writing Workshop (1993)
- Participated as a Grader in the CCISD Essay Contest.
- Participated as a Debate Judge in a Speech Tournament (1986)
- Provided Instruction in ESL at the West Campus (1990 and 1992)

Del Mar College Committees:

- ESOL Program Review Committee
- Reading Program Review Committee (2002)

- Recruitment and Retention Committee (2002)
- Financial Aid and Scholarship Committee
- Insurance and Benefits Committee
- Retention and Retention Committee (2002)euryr

Service to the College:

- ESOL Teaching Assistant Search (1992)
- Cosponsor of the Hispanic Student Association (1990)
- Search Committee Fellow in Counseling.
- Search Committee History Instructor
- Search Committee Surgical Technology Instructor
- Search Committee ESOL Instructor (2014)
- Served on the Peer Review Committee (2014)
- Summer 2008 Search Committee: Philosophy
- Served as Head Marshall at the Summer 2015 Graduation Served as a Member of the Texas
 Association of Chicanos in Higher Education (Tache)
- Served on the Business Hiring Committee (2016)
- Served on the Affirmative Action Committee from 1993-2022
- Served as a Member of the Mexican American Program

Service to the Department:

- Appointed as the English 1302 Program Review Chair (1994-1995)
- Appointed as the ENGL 1302 department leader for the Library Skills Project
- Helped Settle Conflicts Between My Colleagues and Students
- Participated as an Honors English Teacher

- Helped the Chairperson with the Grading of High School Essays
- Served in the English 606 ESOL AB Departmental Program Review (1989)
- Served on the ESOL Program Review Committee (1993)
- Participated in the Lab-Pre-Pilot (2008)
- Mentored English Faculty Members
- Served as a Member of the 305/306 Course Committee
- Served as a Member of the 0307 Course Committee
- Served as a Member of the 1301 Course Committee
- Served as a Member of the 1302 Course Committee
- Served as a Member of the Sophomore Course Committee
- Served as a Member of the Lab Course Committee
- Served as a Member of the By-Laws Committee
- Helped my English 305/306 students to advance into ENG 1301 classes
- Served as an Advisor to Students Majoring in English
- Shared Ideas and Handouts with Colleagues
- Served on the English Committee (2010)
- Presented in an English colloquium titled "Best Practices" (2010)
- Served on English Hiring Committee (2011)
- Served as a Member of the Departmental Council (2012)
- Served on the Grade Appeal Committee (2014)
- Served on the Assessment Sub-Committee (2016)
- Served on the English Hiring Committee (2018)
- Served on the English Hiring Committee (2021)
- Served as the Adjunct Mentoring Coordinator (2009-2018)
- Volunteered Twice to contact book representatives for copies of ENGL 0305/0306 Adjunct

Textbooks

- Volunteered to Conduct Workshops in colleagues' Classes
- Willing to Advise, Tutor, and Counsel Students, whether they are my students or another school's students
- Volunteered as a Retiree to Assess Sophomore Literature Papers (2023)

Past Affiliations:

College English Association

National Council of Teachers of English (NCTE)

Other Language Proficiency:

Fluent in Spanish

Regular Agenda Item 3



VICE PRESIDENT AND CHIEF ACADEMIC OFFICER

TO:

Dr. Mark Escamilla, President and CEO

FROM:

Dr. Jonda Halcomb, Vice President and Chief Academic Officer

DATE:

November 29, 2023

SUBJECT:

Recommendation for Professor Emeritus Status for Ms. Benita Flores-Muñoz

In accordance with Board Policy 5.33 and its subsections, the Faculty Council received a request for consideration of Professor Emeritus status for Ms. Benita Flores-Muñoz. During the meeting conducted on November 17, 2023, the Faculty Council members reviewed the supporting documentation including Ms. Flores-Muñoz's eligibility for this designation, the Department Chair's nomination, and the Division Dean's endorsement. The Faculty Council supported the nomination and voted unanimously in favor of the motion. The nomination packet was forwarded to me for review.

Ms. Flores-Muñoz, Professor of Child Development/Early Childhood and a Del Mar College graduate, retired after teaching at the College for more than 18 years as a full-time, tenure-track instructor and as a term instructor and for 9 years as an adjunct instructor and as a part-time Local Resource Representative/Research Assistant. By establishing a conducive learning environment, Ms. Flores-Muñoz provided her students the opportunity to enhance their understanding and their mastering of the subject matter with effective teaching methodologies. Her methodologies consisted of engaging her students with hands-on experiences, scholarly discussions, and anecdotal stories and situations to prepare them to meet the workforce standards including those who chose to continue their academic path towards transferability to an upper-level institution. Her colleagues noted her willingness and passion for helping students consistently as one of her most remarkable traits as an educator. As a faculty mentor, she shared with and encouraged her institutional colleagues to integrate technological modalities into their teaching methodologies in order to accommodate the students' needs.

Additionally, she dedicated her time to the National Association for the Education of Young Children (NAEYC) by serving as a Board Commissioner of Accreditation of Early Childhood Higher Education Programs and held numerous positions in the organization. She served as an At-Large Member for the Statewide Child Development Educators Association, Child Development Associate Assessor for local childcare teachers, Higher Education and Recognition Peer Reviewer, and Perkins Grant's Non-traditional Student Coordinator. Her participation in departmental, divisional, and institutional committees and student recruitment events was extensive.

In recognition of her work and commitment to the College, she was selected as the recipient of the 2021 Dr. Aileen Creighton Award for Teaching Excellence, the 2016 Blue and Silver Alumni Faculty of the Year Award, and the Disability Advocate of the Year Award. With a wholehearted passion, unparalleled commitment, and dutiful allegiance to the College, Ms. Flores-Muñoz served and represented the College admirably.

Thank you for your review and consideration of presenting this prestigious honor for Ms. Benita Flores-Muñoz to the Board of Regents as per policy for granting authority by means of an appropriate resolution.

Attachments: Board Policy on Emeritus Status, B5.33

Supporting Documentation for the Professor Emeritus Recommendation

B5.33 Emeritus Status: Full-time members of the faculty and administration may be considered for emeritus status according to the following guidelines.

B5.33.1 Purpose: This policy is designed to provide a method of special recognition to faculty and administrators for outstanding service, significant contribution to higher education, meritorious teaching, and/or special honors bestowed by a renowned organization.

B5.33.2 Eligibility: To be eligible for consideration of emeritus status, a member of the faculty or administration must meet or exceed the following:

B5.33.2.1 Retire from Del Mar College with retirement to be as defined in the Texas State College and University Employee Uniform Benefits Program, created by the provision of Senate Bill 95, Acts of the 65th Legislature Regular Session, 1977.

B5.33.2.2 Hold faculty or administrative rank, or both, at the time of retirement.

B5.33.2.3 Have served the College as a full-time member of the faculty and/or administration for at least ten years, demonstrating distinction in the performance of all fundamental responsibilities of faculty (B6.3 and B6.4) or their equivalent for administrative programs.

B5.33.2.4 The Chief Executive Officer (CEO) of the College shall decide on questioned eligibility in cases not covered by the guidelines.

B5.33.3 Emeritus Titles: Emeritus title to be conferred shall be as follows:

B5.33.3.1 Administration: The title of the position held by the eligible administrator shall determine the emeritus title.

B5.33.3.2 Faculty: The title of an eligible faculty member shall be the title of the rank held at the time of retirement, for example, Professor Emeritus. A faculty member also holding an administrative title (such as Department Chair) may be honored by the use of the administrative title as well as Professor Emeritus.

A5.33.4 Procedures and Guidelines for Emeritus Status Award: Consideration for approval of emeritus status shall originate with the next higher authority above the retiree. The following guidelines will apply:

A5.33.4.1 Faculty Members:

A5.33.4.1.1 Procedure: Consideration for emeritus status shall originate with nomination by the next higher administrative authority above the candidate, or by at least three colleagues within the candidate's Division. The following guidelines shall apply:

A5.33.4.1.1.1 It shall be the responsibility of the Chief Academic Officer (CAO) to monitor nominations for emeritus status of faculty, to apply the guidelines for eligibility, and to oversee the review and approval process for emeritus awards.

A5.33.4.1.1.2 Within one year after an eligible faculty member's retirement, the immediate supervisor or three colleagues within the same Division shall propose the candidate's nomination to the Dean of the Division (or next higher authority), and document the candidate's eligibility to receive the award.

A5.33.4.1.1.3 The Dean (or next higher authority) shall review the nomination and send it, with the proper documentation supporting the candidate's eligibility, to the Faculty Council, indicating to recommend or not to recommend. The Council shall, in turn, weigh the merits of each candidate, apply the eligibility guidelines, and by majority vote recommend or not recommend a candidate for emeritus status.

A5.33.4.1.1.4 The Council's recommendation, along with the Dean's recommendation, and all documentation, shall be sent to the CAO for review. The CAO shall review the information and send it with his or her recommendation to the CEO.

A5.33.4.1.1.5 The CEO shall review the forwarded documentation and make the final recommendation to the Board of Regents to confer emeritus status to the candidate. The Board of Regents shall be the granting authority by means of appropriate resolution.

A5.33.4.1.2 Guidelines: Guidelines used to evaluate a faculty member's eligibility for the award of emeritus status must include documentation of distinction shown in the performance of all fundamental responsibilities of faculty over the span of the faculty member's career. Such performance could include, but is not limited to, the following:

A5.33.4.1.2.1 Distinction in professional practice includes exhibiting outstanding teaching, librarianship, or counseling performance and assessment of student learning; serving as a mentor to colleagues; developing new instructional techniques, courses, forms of educational delivery, or relevant services; demonstrating recognized leadership in the professional area through awards given by the College and/or professional organizations; publications, scholarship, or comparable achievements; or providing outstanding service to students through tutoring, mentoring, advising, and sponsoring student organizations.

A5.33.4.1.2.2 Distinction in educational growth includes a record of continuous self-improvement and development via formal coursework, scholarship or comparable achievements, or other professional development opportunities.

A5.33.4.1.2.3 Distinction in institutional and community service is demonstrated by substantial accomplishments in academic advising, marketing, and recruiting for the faculty's program area; significant program, department, and College committee work, including leadership roles; and/or work with and recognition by community organizations for contributions by the emeritus candidate which improve the community and promote the College mission.

A5.33.4.2 Administrators

A5.33.4.2.1 Procedures and Guidelines: Consideration for approval of emeritus status shall originate with the next higher authority above the candidate. The following guidelines will apply:

A5.33.4.2.1.1 It shall be the responsibility of the appropriate Vice President to monitor requests for emeritus status of administrators and faculty and request the CAO to convene the Instructional and Student Development Council in order to apply the guidelines for eligibility. Recommendations and/or comments from the candidate's Chair or supervisor shall be addressed to the Council.

A5.33.4.2.1.2 The Council shall weigh the merits of each candidate, apply the eligibility criteria, and by majority vote recommend or not recommend each candidate for emeritus status. If the majority vote is to not recommend or if the candidate does not meet the eligibility criteria, no further action will be taken.

A5.33.4.2.1.3 If the majority vote is to recommend and the candidate is eligible, the Council shall recommend conferring of emeritus status through the appropriate Vice President. The channel of recommendations shall be from the Council to the appropriate Vice President, from the Vice President to the CEO, and from the CEO to the Board of Regents. The Board of Regents shall be the granting authority by means of appropriate resolution.

A5.33.5 Perquisites: Perquisites accruing to the candidate awarded emeritus status by the Board of Regents shall include the following:

A5.33.5.1 Listing in the emeritus section of the College Catalog.

- **A5.33.5.2** Listing in the Del Mar College Faculty-Staff <u>Directory</u>, if requested by the emeritus awardee.
- A5.33.5.3 Inclusion of the emeritus awardee's name on College mailing lists for publications and notices of interest.
- **A5.33.5.4** A framed copy of the Board of Regents' resolution conferring emeritus status.
- A5.33.5.5 A permanent identification card which shall identify the designated emeritus status.
- **A5.33.5.6** When available and if the emeritus awardee continues to work for the College after retirement, office space, full e-mail access, and a reserved parking space.
- **A5.33.5.7** Invitations for the emeritus awardee to participate in College commencement ceremonies and other relevant recognition activities.



To: Dr. Halcomb, Vice President and Chief Academic Officer

From: Jose Cortez, Chair of Faculty Council

MT 107B

EXT. 1874 or 361-779-6898

Date: November 24, 2023

Subject: Recommendation for Emeritus Status

The Faculty Council recommends Benita Flores-Munoz for Emeritus Status. Her contributions, leadership, and ability to adapt to change and grow were evident during her tenure at Del Mar College. Benita demonstrated her excellence as a professor at Del Mar College, who meets and exceeds all the required criteria to earn Emeritus Status. She impacted our institution, faculty, staff and most importantly our students. The title of Emeritus Professor of Child Development and Early Childhood serves as a tribute to Benita and I feel is genuinely deserved.

Memorandum

To: Mr. José Cortez, Chair of Faculty Council

From: Dr. Jack Southard, Dean STEM-KE JMS

GENC-318D Ext. 1219

Date: November 15, 2023

Subject: Recommendation for Emeritus Status

I hereby recommend Ms. Benita Flores-Muñoz for Emeritus Status. Professor Flores-Muñoz was a consummate academician at Del Mar College. She impacted our institution, and most especially the Department of Child Development/Early Childhood Program (CDEC) is positive way. The title of Emeritus Professor of Childhood Education serves as an accolade to Benita and I feel is genuinely deserved.



TO: Dr. Jack Southard Dean of STEM-KE and members of the Del Mar College Faculty Council.

FROM: Kristy Urbick, Chair of the Kinesiology and Education Department

RE: Benita Flores-Muñoz Nomination for Emeritus Status

September 25, 2023

Dr. Jack Southard and members of the Del Mar College Faculty Council:

Please accept this letter of nomination of Benita Flores-Muñoz for Professor Emeritus status per policy B5.32. Below is a summary of her highlights and accomplishments as a tenure-track full-time faculty member at Del Mar College.

Benita Flores-Muñoz retired in December 2022 after 19 years of full-time teaching in the Child Development/Early Childhood Program (CDEC). In her time at Del Mar College, she was promoted to full professor in 2021 and earned the highest award for teaching with her acceptance of the 2021 Aileen Creighton Award for Teaching Excellence. Her contributions throughout her tenure at Del Mar College were seen in the classroom, on campus, and in the community.

Mrs. Flores- Muñoz's passion and enthusiasm were evident in her teaching and interaction with her students. She created a positive and welcoming environment for her students and shared many real-world experiences her students could relate to. In her evaluations, students noted that "Mrs. Flores is an excellent instructor," "Mrs. Flores is a great teacher, she helps you understand the material, and if you need extra help, she keeps her door open," "she listens to students' opinions and questions," and "Ms. Flores inspires me to continue my education, just by simply sharing her personal experience."

Through the years, Ms. Flores- Muñoz demonstrated her adaptability and continued growth by using technology and flexible scheduling to meet the needs of students. She has taught different modalities and been instrumental in online course offerings for the CDEC Program. Mrs. Flores- Muñoz also completed the Project SENDA Level I and Level II advising training to enhance her advising skills and knowledge to better serve students.



Mrs. Flores- Muñoz has served in different leadership roles at Del Mar College as the CDEC Program Director and the Non-traditional Student Coordinator for Perkins Grant. She mentored department faculty on how to use technology and Canvas to improve teaching and student communication, as well as mentored adjunct CDEC faculty. In addition, she was a leader in the community, serving as the National Association for the Education of Young Children (NAEYC) Conference Planning Committee, Vice President of Program Services, Member at Large for the Statewide Child Development Educators Association group, CDA Assessor for local childcare teachers, a NAEYC Higher Education & Recognition Peer Reviewer, and NAEYC Accreditation of Early Childhood Education Programs Commissioner.

One of her most recent accomplishments was leading the CDEC program through the NAEYC National Accreditation in 2019. There are only 11 colleges in Texas that hold this accreditation. The national accreditation provides high-quality professional preparation by meeting national standards and supporting high ethics in teaching. She also received the Disability Advocate of the Year and the Blue & Silver Alumni Faculty of the Year at Del Mar College in 2016.

Ms. Flores- Muñoz has served on numerous college-wide committees such as the Curriculum Committee, Del Mar NOW Committee, Dual Credit Committee, Wellness Committee, and the Faculty Professional Development Committee. She was highly involved in advocating and recruiting students through outreach activities such as Career Pathways GED program, Success Night, and Discover Del Mar,

Mrs. Flores- Muñoz is active in the community and has shared that passion with her students. Over the years, she has volunteered and participated in many community events such as the Citywide Health Fair, Week of the Young Child, Teddy Bear Drive for the American Red Cross, Little Free Library Book Drive, Special Olympics, and volunteers with the YWCA. She is also a member of NAEYC, the Texas Association of Hispanics in Higher Education, and a High Scope Educational Foundation member.

Mrs. Flores- Muñoz has demonstrated her commitment to her students, department, and Del Mar College. Her positive attitude, work ethic, integrity, and ability to make others feel valued are why I nominate her for Professor Emeritus. I thank her for her service, flexibility, and willingness to do what is needed to help her students succeed.

Sincerely,

Kristy Urbick

Chair, Department of Kinesiology and Education

Eligibility Criteria for Emeritus Status – Benita Flo	тое Мийол		
B5.33.2 Eligibility: To be eligible for consideration of emeritus status, a member of the faculty or			
administration must meet or exceed the following:			
B5.33.2.1 Retire from Del Mar College with Yes			
retirement to be as defined in the Texas State College	165		
and University Employee Uniform Benefits Program,			
created by the provision of Senate Bill 95, Acts of the			
65th Legislature Regular Session, 1977.			
B5.33.2.2 Hold faculty or administrative rank, or both,	Yes, Professor		
at the time of retirement.	1 2 3 3 1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3		
B5.33.2.3 Have served the College as a full-time	Yes, 19 years full-time.		
member of the faculty and/or administration for at	1 - 00, 27 3 - 00.00		
least ten years, demonstrating distinction in the			
performance of all fundamental responsibilities of			
faculty (B6.3 and B6.4) or their equivalent for			
administrative programs.			
A5.33.4.1.2 Guidelines: Guidelines used to evaluate a f	aculty member's eligibility for the award of emeritus		
status must include documentation of distinction shown in the performance of all fundamental			
responsibilities of faculty over the span of the faculty member's career. Such performance could include, but			
is not limited to, the following:	T		
A5.33.4.1.2.1 Distinction in professional practice	Advocacy for young children and students of all		
includes exhibiting outstanding teaching, librarianship,	ages		
or counseling performance and assessment of student	L. INTERES		
learning	Used NAEYC standards aligned with student		
	learning outcomes		
	Student evaluations at the end of each course.		
	Some of the comments: "Mrs. Flores is an excellent		
	instructor", "Mrs. Flores is a great teacher, she		
	helps you understand the material and if you need		
	extra help, she keeps her door open", "she listens to		
	students' opinions and questions", and Ms. Flores		
	inspires me to continue my education, just by		
	simply sharing her personal experience."		
serving as a mentor to colleagues;	Mentor for department faculty for		
	technology/Canvas		
	Mentoring adjunct CDEC faculty		
developing new instructional techniques, courses,	First to teach online courses for the CDEC. Taught		
forms of educational delivery, or relevant services;	courses face-to-face, online, and hybrid and used		
	Canvas for all of her courses.		
	T. 1. 0700 0001 0. 1 . 0		
	Taught STSC-0001: Student Success		
	Lead the CDEC arearem through the National		
	Lead the CDEC program through the National Association for the Education of Young Children		
	(NAEYC) National Accreditation in 2019. Only 11		
	colleges in Texas hold this accreditation		
demonstrating recognized leadership in the	Aileen Creighton Award for Teaching Excellence		
professional area through awards given by the College	2021		
and/or professional organizations;			
	NAEYC Accreditation of Early Childhood		
	Education Programs Commissioner		

	Disability Advocate of the Year at Del Mar College 2016
	Blue & Silver Alumni Faculty of the Year Del Mar College 2016
publications, scholarship, or comparable achievements;	NAEYC Accreditation of Early Childhood Education Programs Peer Review 2015
	Child Development Associate Professional Development Specialist, Council for Professional Recognition
	Lead the CDEC program through the National Association for the Education of Young Children (NAEYC) National Accreditation in 2019
or providing outstanding service to students through tutoring, mentoring, advising, and sponsoring student organizations.	Project SENDA advisor certification level I and level II
<u> </u>	Lead advisor for the Early Childhood Club
A5.33.4.1.2.2 Distinction in educational growth	CDA Assessor for local childcare teachers.
includes a record of continuous self-improvement and development via formal coursework, scholarship or comparable achievements, or other professional	NAEYC Higher Education & Recognition Peer Reviewer
development opportunities.	Mexican American Studies Summer Seminar
	NAEYC Conferences
A5.33.4.1.2.3 Distinction in institutional and community service is demonstrated by substantial accomplishments in academic advising, marketing,	Served as an Early Childhood RSO advisor Skills USA judge
and recruiting for the faculty's program area	Member of the Texas Association of Hispanics in Higher Education (TACHE)
	High Scope Educational Foundation member
	NAEYC member
	Served on Curriculum Committee, Del Mar NOW committee, Non-Traditional Student Coordinator, Viking Book club Coordinator, Dual Credit Committee, Commencement Committee, Wellness Committee, Faculty Professional Development Committee
	Managed the CDEC Program Facebook page.
	Participated in recruitment and outreach activities such as Career Pathways GED program, high school career presentations, Success Night, Discover Del Mar, Workforce Director's Symposium, Head Start Conferences, Workforce

	Solutions of Coastal Bend Home Provider Symposium, YWCA Y-Teen Counselor Workshop
	Keynote speaker at workshops in the community
significant program, department, and College committee work, including leadership roles	CDEC Program Director
	Non-Traditional Student Coordinator for Perkins Grant
and/or work with and recognition by community organizations for contributions by the emeritus candidate which improve the community and promote the College mission.	Participates in community events such as the Citywide Health Fair, Week of the Young Child, Teddy Bear Drive for the American Red Cross, Little Free Library Book Drive, Special Olympics, YWCA volunteer
	Served on the NAEYC Conference Planning Committee and Vice president of Program services for the BAAEYC organization
	Member at large for the statewide child Development Educators Association group (2008-2009)

Curriculum Vitae

Benita Flores-Muñoz

Work Address: Del Mar College, 101 Baldwin Blvd., Corpus Christi, TX 78404

Office Telephone Number: 361-698-2385
College Email Address: benitaflores@delmar.edu

Education

Bachelor of Arts, Psychology,
 Texas A&M – Corpus Christi, Texas
 1995

• A.A.S. Early Childhood Specialist, Del Mar College 1989

Teaching Experience

Professor of Child Development, 2004–2022
 Del Mar College, Corpus Christi, Texas

Courses: Educating Young Children, Family, Schools, and Community, Creative Arts, Wellness of the Young Child, Child Growth & Development, Administration of Programs for Children I and II, Internship II, Curriculum Resources, Child Guidance, Math and Science in Early Childhood, Children with Special Needs, The Schoolage Child, Special Topics in Child Care

- Adjunct Faculty, 1995-2004
 - Del Mar College, Corpus Christi, Texas

Courses: Children with Special Needs, Administration of Programs for Children I, Child Guidance, The Infant and Toddler

- Adjunct Instructor, 2002-2003
 - Texas A&M University, Corpus Christi, Texas
 - Courses: Survey of Early Childhood Programs
- Training & Technical Assistance Coordinator, 1999 2001
 Nueces County Community Action Agency Head Start Program
 Courses: Child Development Associate credential, various staff development workshops for early childhood program staff

Professional Accomplishments

•	Commissioner, NAEYC Accreditation of Early Childhood	Higher Education
	programs	2021
•	Project SENDA advisor certification, Level II	2020
•	Disability Advocate of the Year, Del Mar College	2016
•	Blue & Silver Alumni Faculty of the Year, Del Mar College	2016
•	Peer Reviewer, NAEYC Accreditation of Early Childhood Higher Lith	
	programs	2015
•	Child Dev. Associate Professional Development Specialist,	
	Council for Professional Recognition	2015

Regular Agenda Item 4



VICE PRESIDENT AND CHIEF ACADEMIC OFFICER

TO:

Dr. Mark Escamilla, President and CEO

FROM:

Dr. Jonda Halcomb, Vice President and Chief Academic Officer

DATE:

November 29, 2023

SUBJECT: Recommendation for Professor Emeritus Status for Dolores G. Huerta

In accordance with Board Policy 5.33 and its subsections, the Faculty Council received a request for consideration of Professor Emeritus status for Dolores G. Huerta. During the meeting conducted on October 6, 2023, the Faculty Council members reviewed the supporting documentation that included Ms. Huerta's eligibility for this designation, the Department Chair's nomination, and the Division Dean's endorsement. The Faculty Council supported the nomination and voted unanimously in favor of the motion. The nomination packet was forwarded to me for review.

Ms. Huerta, Professor of Accounting, served as an exemplary educator among her peers at the College for more than 45 years as a full-time, tenure-track instructor in the Department of Business Administration and Entrepreneurship (BAEN), in the former Department of Business Technology, and in the former Department of Vocational Business Education that were consolidated with the BAEN Department many years ago. During her tenure at the College, Ms. Huerta consistently demonstrated her passion for teaching, advising, mentoring, and retention. She advocated for student success as exhibited by her teaching methodologies which were engaging, thorough, and aligned to accommodate her students' varied learning abilities. Numerous awards were bestowed to her during her teaching career: Academic Advisor of the Year, Who's Who Among American Teachers and Educators, NISOD Teaching Excellence Award, and the Texas Business Education Association District II Teacher of the Year Award. Ms. Huerta's commitment to the College was evident in her service on numerous institutional, divisional, and departmental committees.

She provided excellent leadership in the areas of Accounting and Business Education course development and course enhancements. During the COVID pandemic, she realigned her instructional deliveries to include face-to-face, hybrid, and online modalities. She refined the ACNT 1178 Accounting Seminar and the ACNT 2268 Practicum - Accounting Technology/ Technician and Bookkeeping (Capstone) courses to assist her students with internship placements to secure employment in the workforce which is a key component of the College's academic standards and student success outcomes and to earn their academic degrees.

Thank you for your review and consideration of presenting this prestigious honor for Dolores Huerta to the Board of Regents as per policy for granting authority by means of an appropriate resolution.

Attachments: Board Policy on Emeritus Status, B5.33
Supporting Documentation for the Professor Emeritus Recommendation

B5.33 Emeritus Status: Full-time members of the faculty and administration may be considered for emeritus status according to the following guidelines.

B5.33.1 Purpose: This policy is designed to provide a method of special recognition to faculty and administrators for outstanding service, significant contribution to higher education, meritorious teaching, and/or special honors bestowed by a renowned organization.

B5.33.2 Eligibility: To be eligible for consideration of emeritus status, a member of the faculty or administration must meet or exceed the following:

B5.33.2.1 Retire from Del Mar College with retirement to be as defined in the Texas State College and University Employee Uniform Benefits Program, created by the provision of Senate Bill 95, Acts of the 65th Legislature Regular Session, 1977.

B5.33.2.2 Hold faculty or administrative rank, or both, at the time of retirement.

B5.33.2.3 Have served the College as a full-time member of the faculty and/or administration for at least ten years, demonstrating distinction in the performance of all fundamental responsibilities of faculty (B6.3 and B6.4) or their equivalent for administrative programs.

B5.33.2.4 The Chief Executive Officer (CEO) of the College shall decide on questioned eligibility in cases not covered by the guidelines.

B5.33.3 Emeritus Titles: Emeritus title to be conferred shall be as follows:

B5.33.3.1 Administration: The title of the position held by the eligible administrator shall determine the emeritus title.

B5.33.3.2 Faculty: The title of an eligible faculty member shall be the title of the rank held at the time of retirement, for example, Professor Emeritus. A faculty member also holding an administrative title (such as Department Chair) may be honored by the use of the administrative title as well as Professor Emeritus.

A5.33.4 Procedures and Guidelines for Emeritus Status Award: Consideration for approval of emeritus status shall originate with the next higher authority above the retiree. The following guidelines will apply:

A5.33.4.1 Faculty Members:

A5.33.4.1.1 Procedure: Consideration for emeritus status shall originate with nomination by the next higher administrative authority above the candidate, or by at least three colleagues within the candidate's Division. The following guidelines shall apply:

A5.33.4.1.1.1 It shall be the responsibility of the Chief Academic Officer (CAO) to monitor nominations for emeritus status of faculty, to apply the guidelines for eligibility, and to oversee the review and approval process for emeritus awards.

A5.33.4.1.1.2 Within one year after an eligible faculty member's retirement, the immediate supervisor or three colleagues within the same Division shall propose the candidate's nomination to the Dean of the Division (or next higher authority), and document the candidate's eligibility to receive the award.

A5.33.4.1.1.3 The Dean (or next higher authority) shall review the nomination and send it, with the proper documentation supporting the candidate's eligibility, to the Faculty Council, indicating to recommend or not to recommend. The Council shall, in turn, weigh the merits of each candidate, apply the eligibility guidelines, and by majority vote recommend or not recommend a candidate for emeritus status.

A5.33.4.1.1.4 The Council's recommendation, along with the Dean's recommendation, and all documentation, shall be sent to the CAO for review. The CAO shall review the information and send it with his or her recommendation to the CEO.

A5.33.4.1.1.5 The CEO shall review the forwarded documentation and make the final recommendation to the Board of Regents to confer emeritus status to the candidate. The Board of Regents shall be the granting authority by means of appropriate resolution.

A5.33.4.1.2 Guidelines: Guidelines used to evaluate a faculty member's eligibility for the award of emeritus status must include documentation of distinction shown in the performance of all fundamental responsibilities of faculty over the span of the faculty member's career. Such performance could include, but is not limited to, the following:

A5.33.4.1.2.1 Distinction in professional practice includes exhibiting outstanding teaching, librarianship, or counseling performance and assessment of student learning; serving as a mentor to colleagues; developing new instructional techniques, courses, forms of educational delivery, or relevant services; demonstrating recognized leadership in the professional area through awards given by the College and/or professional organizations; publications, scholarship, or comparable achievements; or providing outstanding service to students through tutoring, mentoring, advising, and sponsoring student organizations.

A5.33.4.1.2.2 Distinction in educational growth includes a record of continuous self-improvement and development via formal coursework, scholarship or comparable achievements, or other professional development opportunities.

A5.33.4.1.2.3 Distinction in institutional and community service is demonstrated by substantial accomplishments in academic advising, marketing, and recruiting for the faculty's program area; significant program, department, and College committee work, including leadership roles; and/or work with and recognition by community organizations for contributions by the emeritus candidate which improve the community and promote the College mission.

A5.33.4.2 Administrators

A5.33.4.2.1 Procedures and Guidelines: Consideration for approval of emeritus status shall originate with the next higher authority above the candidate. The following guidelines will apply:

A5.33.4.2.1.1 It shall be the responsibility of the appropriate Vice President to monitor requests for emeritus status of administrators and faculty and request the CAO to convene the Instructional and Student Development Council in order to apply the guidelines for eligibility. Recommendations and/or comments from the candidate's Chair or supervisor shall be addressed to the Council.

A5.33.4.2.1.2 The Council shall weigh the merits of each candidate, apply the eligibility criteria, and by majority vote recommend or not recommend each candidate for emeritus status. If the majority vote is to not recommend or if the candidate does not meet the eligibility criteria, no further action will be taken.

A5.33.4.2.1.3 If the majority vote is to recommend and the candidate is eligible, the Council shall recommend conferring of emeritus status through the appropriate Vice President. The channel of recommendations shall be from the Council to the appropriate Vice President, from the Vice President to the CEO, and from the CEO to the Board of Regents. The Board of Regents shall be the granting authority by means of appropriate resolution.

A5.33.5 Perquisites: Perquisites accruing to the candidate awarded emeritus status by the Board of Regents shall include the following:

A5.33.5.1 Listing in the emeritus section of the College Catalog.

- **A5.33.5.2** Listing in the Del Mar College Faculty-Staff <u>Directory</u>, if requested by the emeritus awardee.
- **A5.33.5.3** Inclusion of the emeritus awardee's name on College mailing lists for publications and notices of interest.
- **A5.33.5.4** A framed copy of the Board of Regents' resolution conferring emeritus status.
- **A5.33.5.5** A permanent identification card which shall identify the designated emeritus status.
- **A5.33.5.6** When available and if the emeritus awardee continues to work for the College after retirement, office space, full e-mail access, and a reserved parking space.
- **A5.33.5.7** Invitations for the emeritus awardee to participate in College commencement ceremonies and other relevant recognition activities.



To: Dr. Halcomb, Vice President and Chief Academic Officer

From: Jose Cortez, Chair of Faculty Council

MT 107B

EXT. 1874 or 361-779-6898

Date: October 24, 2023

Subject: Recommendation for Emeritus Status

The Faculty Council is pleased to strongly recommend Professor Dolores Huerta for Emeritus Status. Professor Huerta provided excellent instruction, and positive and professional learning environments in different modalities to her students during her 45 years with Del Mar College. She meets and exceeds all the required criteria to earn Emeritus Status. She impacted our institution, faculty, staff, and, most importantly, our students in a positive way. The title of Emeritus Professor of English and Philosophy serves as a tribute to Norma and is an award she genuinely deserves.

Michelle Hernandez

From: Jennifer Sramek

Sent: Wednesday, October 4, 2023 10:59 AM

To: Jose Cortez

Cc: Charles Campbell; Jonda Halcomb; Leticia Clark; Michelle Hernandez

Subject: Fw: Dolores Huerta Emeritus Nomination **Attachments:** Dolores Huerta ChairNomDocs.docx

Follow Up Flag: Follow up Flag Status: Flagged

Good morning-

After reviewing the documentation to nominate Dolores Huerta for Professor Emeritus, I concur with Dr. Campbell's recommendation. Completing 45 years of service to DMC and receiving honors recognizing her outstanding work in teaching and advising as a faculty member, Dolores would make a great candidate for this accolade. Thank you for allowing the faculty council to consider her application.

Respectfully,

Jennifer Sramek, Ed.D.

Dean of Business, Entrepreneurship, and Health Sciences Division Office | HS 2- 134 o: 361-698-1703 jsramek@delmar.edu

Del Mar College

4101 Old Brownsville Road | Corpus Christi, TX 78405 delmar.edu



From: Charles Campbell <ccampbell13@delmar.edu>

Sent: Wednesday, October 4, 2023 9:41 AM
To: Jennifer Sramek < jsramek@delmar.edu>
Subject: Re: Dolores Huerta Emeritus Nomination

Please see updated docs for review and additional feedback or approval.

Gratefully,

Dr. Charles L. "Chip" Campbell, Jr.

Chair, Business Administration & Entrepreneurship Department Assistant Professor of Management o: 361-698-1399 | CA 222 ccampbell13@delmar.edu

Del Mar College

7002 Yorktown Blvd | Corpus Christi, TX 78414 delmar.edu



From: Jennifer Sramek < jsramek@delmar.edu>
Sent: Tuesday, October 3, 2023 10:17 AM

To: Charles Campbell <ccampbell13@delmar.edu>
Subject: Re: Dolores Huerta Emeritus Nomination

In my last appraisal of her in spring 2017, I also noted that she was a member of TACHE and AAUP.

Respectfully,

Jennifer Sramek, Ed.D.

Dean of Business, Entrepreneurship, and Health Sciences Division Office | HS 2- 134 o: 361-698-1703 jsramek@delmar.edu

Del Mar College

4101 Old Brownsville Road | Corpus Christi, TX 78405 delmar.edu



From: Jennifer Sramek < jsramek@delmar.edu> Sent: Tuesday, October 3, 2023 10:06 AM

To: Charles Campbell <ccampbell13@delmar.edu>
Subject: Re: Dolores Huerta Emeritus Nomination

Include this one for sure: 2012 NISOD (National Institute for Staff and Organizational Development) Excellence Award Recipient

https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwj1guu MktqBAxWnk2oFHd uBikQFnoECBUQAQ&url=https%3A%2F%2Fwww.nisod.org%2Fexc awar ds%2F2012EAbooklet web.pdf&usg=AOvVaw313ogzvjrHM-5RE3lstJwU&opi=89978449

Respectfully,

Jennifer Sramek, Ed.D.

Dean of Business, Entrepreneurship, and Health Sciences Division Office | HS 2- 134 o: 361-698-1703 jsramek@delmar.edu

Del Mar College

4101 Old Brownsville Road | Corpus Christi, TX 78405 delmar.edu



From: Charles Campbell <ccampbell13@delmar.edu>

Sent: Tuesday, October 3, 2023 9:19 AMTo: Jose Cortez <jcortez3@delmar.edu>Cc: Jennifer Sramek <jsramek@delmar.edu>Subject: Dolores Huerta Emeritus Nomination

Good morning, Jose,

Please see attached DMC emeritus nomination doc for Ms. Dolores Huerta, who recently retired from the DMC-BAEN Department after 45+ years of service.

Thanks for taking the time to review this nomination and let me know if you have any questions or need additional information.

Gratefully,

Dr. Charles L. "Chip" Campbell, Jr.

Chair, Business Administration & Entrepreneurship Department Assistant Professor of Management
o: 361-698-1399 | CA 222
ccampbell13@delmar.edu

Del Mar College

7002 Yorktown Blvd | Corpus Christi, TX 78414 delmar.edu



BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP

October 3, 2023

TO:

Del Mar College Faculty Council

FROM:

Dr. Charles L. "Chip" Campbell, Jr., Chair

Business Administration & Entrepreneurship Department

RE:

Ms. Dolores Huerta

Nomination to Emeritus Status

Greetings members of the DMC Faculty Council.

Please allow me the pleasure and honor to nominate Ms. Dolores Huerta for Professor Emeritus status at Del Mar College, per policy B5.33. Please also accept the following summary highlights of accomplishments from her forty-five (plus) years of FT Faculty member service to DMC and our internal/external stakeholder groups as supportive rationale for this nomination:

- a) highly effective Business and Accounting teacher at DMC, having created positive and professional learning environments in online, F2F and hybrid courses - particularly in maintaining high learning standards in the Accounting Practicum and Seminar courses where students engage in experiential/application learning with external organizations;
- b) caring and career-focused advisor in the Business Administration & Entrepreneurship Department at DMC, assisting numerous students to completion in the Accounting program degree awards leading to a variety of professional opportunities; especially in sharing academically aligned career opportunities between students and numerous local professional contacts;
- continued educational growth at DMC including (but not limited to) attending numerous conferences and seminars; participating each year in DMC Professional Development Day activities; remaining current with all DMC HR, IT, SENDA, and other Accounting related conferences and seminars;
- d) exceedingly engaged in departmental and institutional service at DMC by participating in a variety of committees and councils including (but not limited to) the Retention Committee; supporting the BAEN ABG student-honors club; numerous BAEN and other departmental search committees for FT and PT new hire personnel; collaborations with the DMC Small Business Development Center; and service to the DMC VITA program;
- e) provided excellent service to the community including (but not limited to) promoting the Junior Achievement program; her local Church; and as a volunteer on several Accounting-related clubs and organizations in Corpus Christi, TX.

It is my sincere hope that the DMC Faculty Council will agree that Ms. Huerta meets and exceeds all the required criteria to earn Emeritus Status via her over forty-five years of outstanding leadership and service to our students, the BAEN Pathway, her profession, and our institutional/community stakeholders.

Sincerely,

Dr. Charles L. "Chip" Campbell, Jr.

Chair, Department of Business Administration & Entrepreneurship

Assistant Professor, Management Development

ccampbell13@delmar.edu; (361) 698-1399



BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP

Eligibility Criteria for Emeritus Status – Ms. Dolores Huerta B5.33.2 Eligibility: To be eligible for consideration of emeritus status, a	member of the faculty or administration must meet or exceed the
following:	member of the factory of administration mass meet of success and
B5.33.2.1 Retire from Del Mar College with retirement to be as defined in the Texas State College and University Employee Uniform Benefits Program, created by the provision of Senate Bill 95, Acts of the 65th Legislature Regular Session, 1977.	Yes - Retired in August of 2023
B5.33.2.2 Hold faculty or administrative rank, or both, at the time of retirement.	Yes - Professor of Accounting
B5.33.2.3 Have served the College as a full-time member of the faculty and/or administration for at least ten years, demonstrating distinction in the performance of all fundamental responsibilities of faculty (B6.3 and B6.4) or their equivalent for administrative programs.	Yes – 45+ Years as Full-Time Faculty
A5.33.4.1.2 Guidelines: Guidelines used to evaluate a faculty member's documentation of distinction shown in the performance of all fundaments career. Such performance could include, but is not limited to, the following	al responsibilities of faculty over the span of the faculty member's
A5.33.4.1.2.1 Distinction in professional practice includes exhibiting outstanding teaching, librarianship, or counseling performance and assessment of student learning; serving as a mentor to colleagues; developing new instructional techniques, courses, forms of educational delivery, or relevant services; demonstrating recognized leadership in the professional area through awards given by the College and/or professional organizations; publications, scholarship, or comparable achievements; or providing outstanding service to students through tutoring, mentoring, advising, and sponsoring student organizations.	Created positive and professional learning environments in online, F2F and hybrid courses – particularly in the BAEN Accounting Practicum course where students engage in experiential/application learning with external organizations. 2012 NISOD (National Institute for Staff and Organizational Development) Excellence Award recipient. Caring and career-focused advisor in the BAEN Pathway at DMC, assisting numerous students to completion in many BAEN program degree awards leading to a variety of professional opportunities; especially in sharing academically aligned career opportunities between students and numerous local professional contacts. Three time DMC Faculty Advisor of the Year recipient. Named as Who's Who among American teachers and educators.
A5.33.4.1.2.2 Distinction in educational growth includes a record of continuous self-improvement and development via formal coursework, scholarship or comparable achievements, or other professional development opportunities.	Continued educational growth at DMC including (but not limited to) attending numerous conferences and seminars participating each year in DMC Professional Development Day activities; remaining current with all DMC HR, IT, SENDA, and other Accounting related conferences and seminars.
A5.33.4.1.2.3 Distinction in institutional and community service is demonstrated by substantial accomplishments in academic advising, marketing, and recruiting for the faculty's program area; significant program, department, and College committee work, including leadership roles; and/or work with and recognition by community organizations for contributions by the emeritus candidate which improve the community and promote the College mission.	Provided excellent service to the community including (but not limited to) promoting the Junior Achievement program; her local Church; and as a volunteer on several Accounting-related clubs and organizations in Corpus Christi, TX. Member of TACHE and AAUP.

Dolores G. Huerta Curriculum Vitae

Name: Dolores G. Huerta

Work Address: Del Mar College, 101 Baldwin Blvd., Corpus Christi, TX 78404

Office Telephone Number: 361-698-1418

College Email Address: dhuerta@delmar.edu

Education:

M.S. Business Education, Texas A & I University, Kingsville, Texas, 1974

B.S. Business/Math, Texas A & I University, Kingsville, Texas, 1970

Teaching Experience:

 Professor, 1977—Present
 Del Mar College
 Courses: Accounting, Business Communications, Business Math, Business English, Keyboarding

Instructor, 1974–1977
 Bee County College

Courses: Developmental Math, Accounting, Income Tax, Business Math

Teacher, 1971–1974
 Corpus Christi ISD
 Courses: Secondary Math

Professional, Technical, and Work-related Experience and Skills:

- Part-time bookkeeper, sole proprietorship, 10 years
- Bilingual

Professional Achievements:

- Academic Advisor of the Year--2002, 2006, 2008
- Who's Who Among American Teachers and Educators–2002, 2005, 2007
- NISOD Teaching Excellence Award–2002
- Texas Business Education Association District II Teacher of the Year-1997

Regular Agenda Item 5



To:

Mark Escamilla, PH.D., President and CEO

From:

Raul Garcia, CPA, Vice President and Chief Financial Officer

Date:

December 05, 2023

Subject:

Board Agenda: Annual Comprehensive Financial Report (ACFR) for the Fiscal Years

Ended August 31, 2023 and 2022.

SUMMARY:

Ms. Brigid Cook of Collier, Johnson and Woods, P.C. will present the College's Annual Comprehensive Financial Report (ACFR) for the fiscal years ended August 31, 2023 and 2022.

BACKGROUND:

In accordance with State legal requirements prescribed by Texas Education Code section 44.008, Del Mar College's ACFR for the fiscal years ended August 31, 2023 and 2022 has been audited by Collier, Johnson and Woods, P.C. The purpose of the ACFR is to provide financial information about the College's financial condition and performance and submitted to the Board of Regents for review and approval.

STAFF RECOMMENDATION:

It is recommended that the Board approve the College's ACFR for the fiscal years ended August 31, 2023 and 2022.

LIST OF SUPPORTING DOCUMENTS:

 Del Mar College Annual Comprehensive Financial Report for the fiscal years ended August 31, 2023 and 2022.

delmar.edu

555 N. Carancahua Suite 1000 Corpus Christi, Texas 78401-0839 361-884-9347 • Fax 361-884-9422 www.cjw-cpa.com

December 8, 2023

Board of Regents Del Mar College District Corpus Christi, Texas

We have audited the financial statements of the Del Mar College District (the College) and its discretely presented component unit, the Del Mar College Foundation (the Foundation), for the years ended August 31, 2023 and 2022 and June 30, 2023 and 2022, respectively. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, State of Texas Single Audit Circular, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 26, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the College are described in Note 2 to the financial statements. As described in Note 2 to the financial statements, the College changed accounting policies related to accounting and financial reporting for Subscription-Based Information Technology Arrangements by adopting Statement of Government Accounting Standards (GASB Statement) No. 96, Subscription-Based Information Technology Arrangements, in 2023. Accordingly, the cumulative effect of the accounting change as of the beginning of 2022 is reported in Note 2(T) to the financial statements. We noted no transactions entered into by the College during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the College were:

Board of Regents Del Mar College District Page -2-

Management's estimate of the pension liability is based on information provided by Teacher Retirement System of Texas (TRS). Management's evaluation of information provided as well as the census information provided to TRS is an integral part of the pension estimate. We evaluated the key factors used to develop the pension liability in determining that it is reasonable in relation to the financial statements taken as a whole. The disclosure of Defined Benefit Pension Plan in Note 11 to the financial statements provides information required related to the GASB No. 68 standard.

Similarly, management's estimate of the OPEB liability is based on information provided by Texas Employees Group Benefits Program which is administered by the Employees Retirement System of Texas (ERS). Management's evaluation of information provided as well as the census information provided to ERS is an integral part of the OPEB estimate. We evaluated the key factors used to develop the OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole. The disclosure of Defined Benefit OPEB Plan in Note 16 to the financial statements provides information required related to the GASB No. 75 standard.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. During the completion of audit procedures, we encountered no misstatements, both individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 8, 2023.

Board of Regents Del Mar College District Page -3-

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the College's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the College's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis on pages 19 through 38 and Pension and OPEB Disclosures on pages 97 through 100, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on schedules required by the Texas Higher Education Coordinating Board on pages 101 through 104, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the transmittal letter and statistical tables, which accompany the financial statements but are not RSI. Such information has 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 it.

Board of Regents Del Mar College District Page -4-

Restriction on Use

This information is intended solely for the use of the Board of Regents and management of the Del Mar College District and is not intended to be, and should not be, used by anyone other than these specified parties.

Collier, Johnson & Woods

DEL MAR COLLEGE 2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT

ADAM R. MILLER, CPA

COLLIER, JOHNSON & WOODS,
P.C.



CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

- The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to DMC for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended August 31, 2022. This was the 13th consecutive year the College has received this prestigious award.
- College ACFR Team
 - Raul Garcia, CPA, MBA, Vice President & Chief Financial Officer
 - John Johnson, Comptroller and Revenue Budget Administrator
 - D'Ann Molina, CPA, Director of Financial Services
 - Jackie Landrum, MAcc, Assistant Comptroller and Budget Analyst
 - Christina Gonzalez, MBA, Director of Grants and Sponsored Research
 - Catherine West, CPA, Ed.D, Director of Accounting and Budget Officer



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Del Mar College Texas

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

August 31, 2022

Christopher P. Morrill

Executive Director/CEO

AGENDA

- Independent Auditor's Reports
- Financial Statement Highlights
- Communication with Governing Body
- Upcoming Standards

ANNUAL COMPREHENSIVE FINANCIAL REPORT (4 SECTIONS)

- Introductory Section
- Financial Section
 - Management's Discussion & Analysis
 - Basic Financial Statements & Disclosures
 - Required Supplemental Information
- Statistical Section
- Federal and State Awards Sections
 - Schedule of Federal Awards (SEFA)
 - Schedule of State Awards (SESA)

INDEPENDENT AUDITOR'S REPORTS (4 REPORTS)

- Financial Statements
 - Independent Auditor's Report (pgs. 15 18)
- Governmental ("Yellow Book") Report
 - Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards (pgs. 139 – 140)
- Schedule of Expenditures of Federal Awards (SEFA)
 - Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance (pgs. 141 – 143)
- Schedule of Expenditures of State Awards (SESA)
 - Independent Auditor's Report on Compliance for Each Major State Program and on Internal Control Over Compliance in Accordance with the State of Texas Single Audit Circular (pgs. 151 – 153)

INDEPENDENT AUDITOR'S REPORT (PGS. 15 – 18)

- Financial Statements Del Mar College:
 - Statements of Net Position (balance sheet)
 - Statements of Revenues, Expenses and Changes in Net Position (income statement)
 - Statements of Cash Flows
 - Notes to the financial statements
 - Schedules Required by the Texas Higher Education Coordinating Board (pgs. 101 104)
 - Schedule of Expenditures of Federal Awards
 - Schedule of Expenditures of State Awards
- Financial Statements Del Mar College Foundation (component unit):
 - Statements of Financial Position (balance sheet)
 - Statement of Activities (income statement)

Unmodified ("clean") Opinion - financial statements adhere to the reporting framework (U.S. GAAP) without exception.

GOVERNMENTAL ("YELLOW BOOK") REPORT (PGS. 139 – 140)

Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance and Other Matters
 Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

No deficiencies in internal control over financial reporting and on compliance considered to be material weaknesses or significant deficiencies.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) (PGS. 141 – 143)

 Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Unmodified ("clean") Opinion - no instances of noncompliance with major federal programs.

SCHEDULE OF EXPENDITURES OF STATE AWARDS (SESA) PGS. (151 – 153)

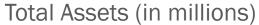
 Independent Auditor's Report on Compliance for Each Major State Program and on Internal Control Over Compliance in Accordance with the State of Texas Single Audit Circular

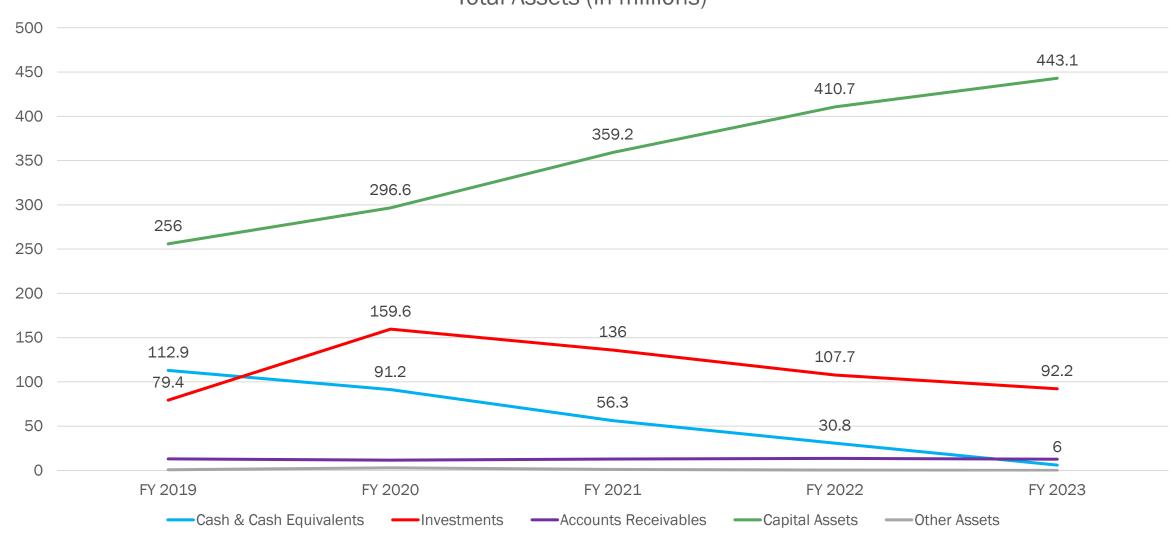
Unmodified ("clean") Opinion - no instances of noncompliance with major state programs.

STATEMENT OF NET POSITION (BALANCE SHEET) (PG. 39)

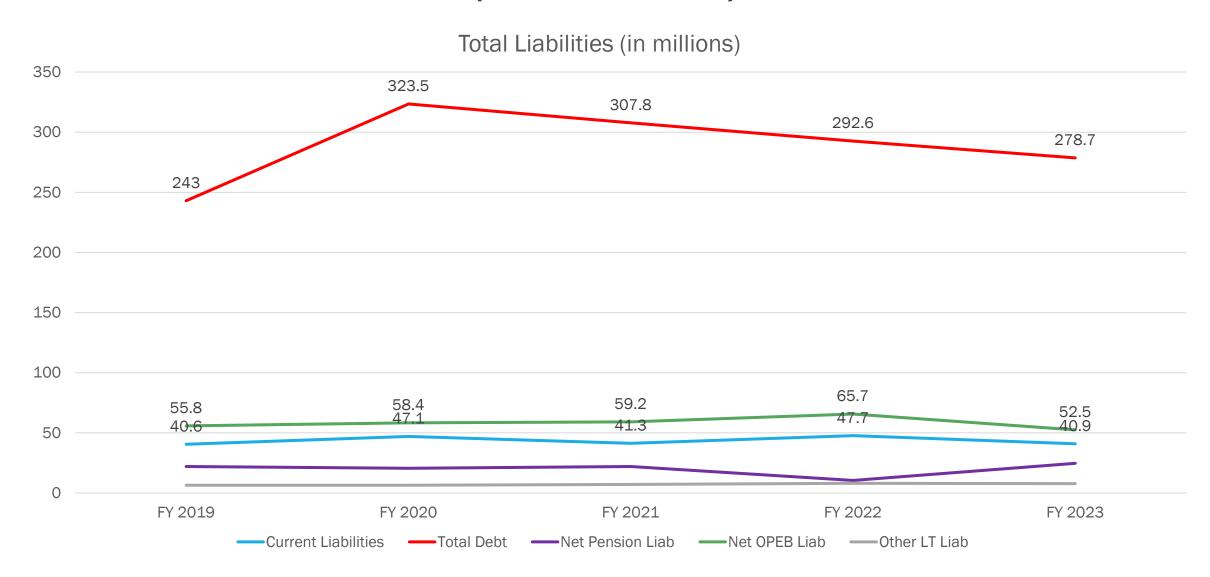
- Cash & Investments decreased from the prior year, \$ 139 MM to \$ 98 MM or (29.1)%
- 2023 Net Investment in Capital Assets was \$ 165.4 MM, representing a \$ 17.7 MM increase from prior year
 - \$ 10.0 MM Depreciation Expense
 - \$ 42.4 MM in additions to capital assets
 - Oso Creek Campus completed & placed into service during FY 2023.
 - Ongoing construction & renovation of facilities on the Heritage & Windward Campuses
- Bonds Repayments
 - \$ 12.8 MM Principal Repayments
 - PIF during 2023 Limited Tax Refunding Bond, Series 2014
 - PIF during 2023 Limited Tax Refunding Bond, Series 2021

STATEMENT OF NET POSITION (BALANCE SHEET)



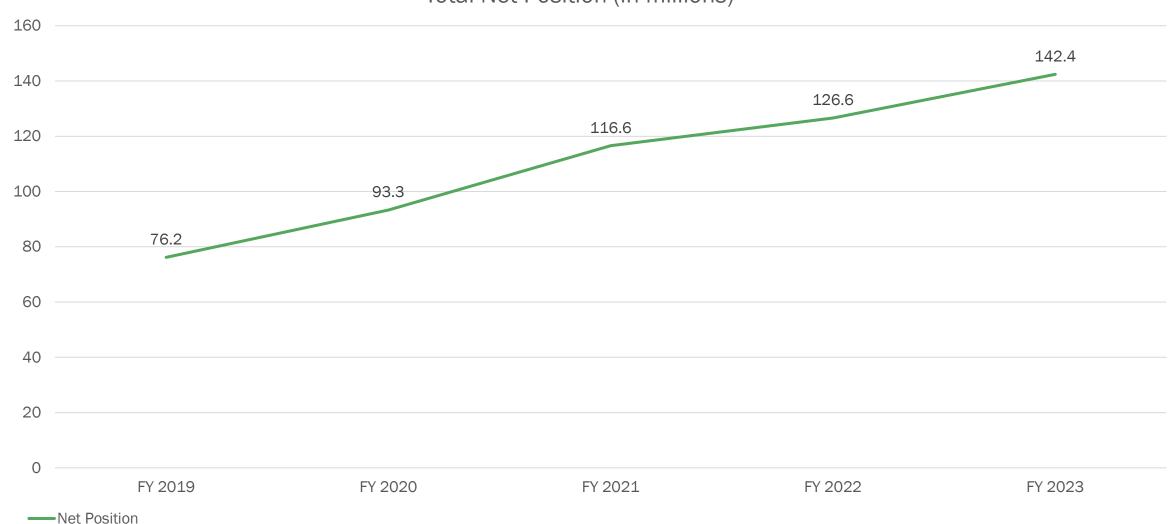


STATEMENT OF NET POSITION (BALANCE SHEET)



STATEMENT OF NET POSITION (BALANCE SHEET)



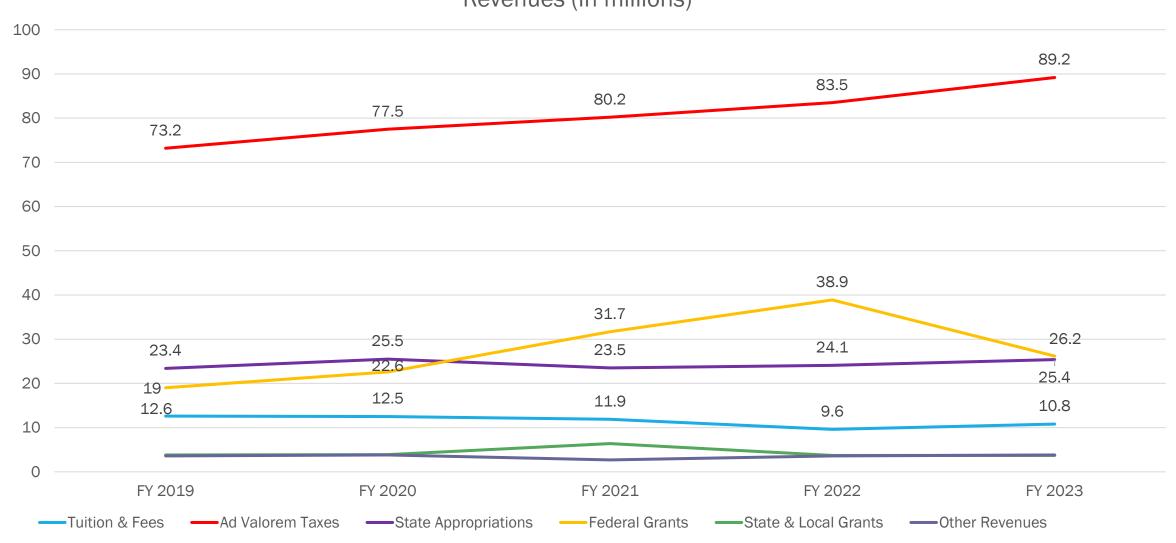


STATEMENT OF ACTIVITIES (INCOME STATEMENT) (PG. 41)

- Increase in net position from \$ 126.6 MM to \$ 142.4 MM or 12.5%.
- HEERF related revenues & expenses winding down during FY 2023 with performance period ending June 30, 2023.
- Increase to property tax revenues (ad valorem) of \$ 6.8 MM from prior year.
- Net investment income improved \$ 8.5 MM over prior year, led by appreciation in FMV of fixed income securities.

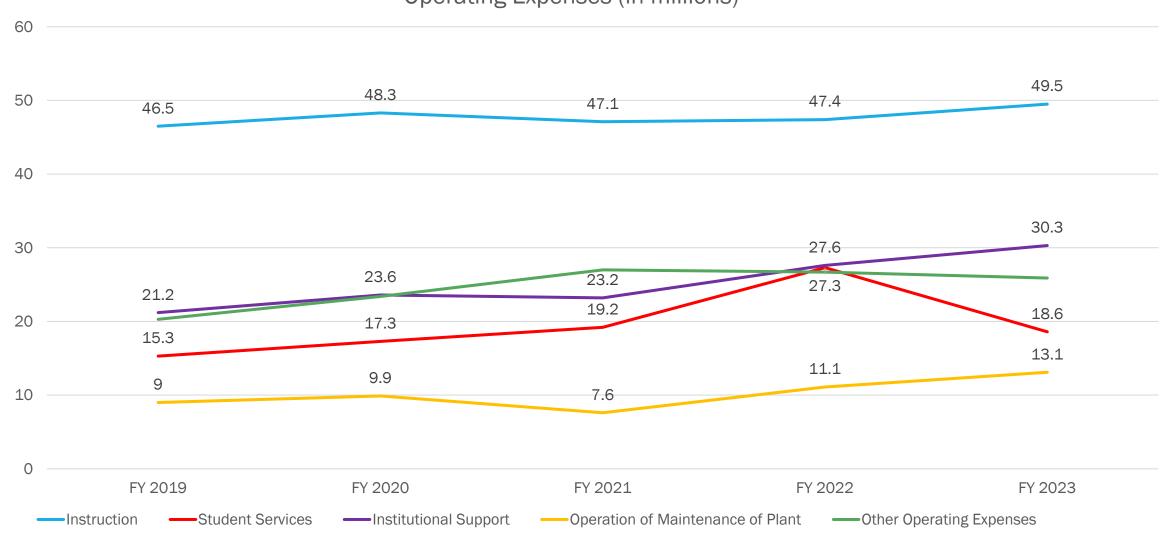
STATEMENT ACTIVITIES (INCOME STATEMENT)



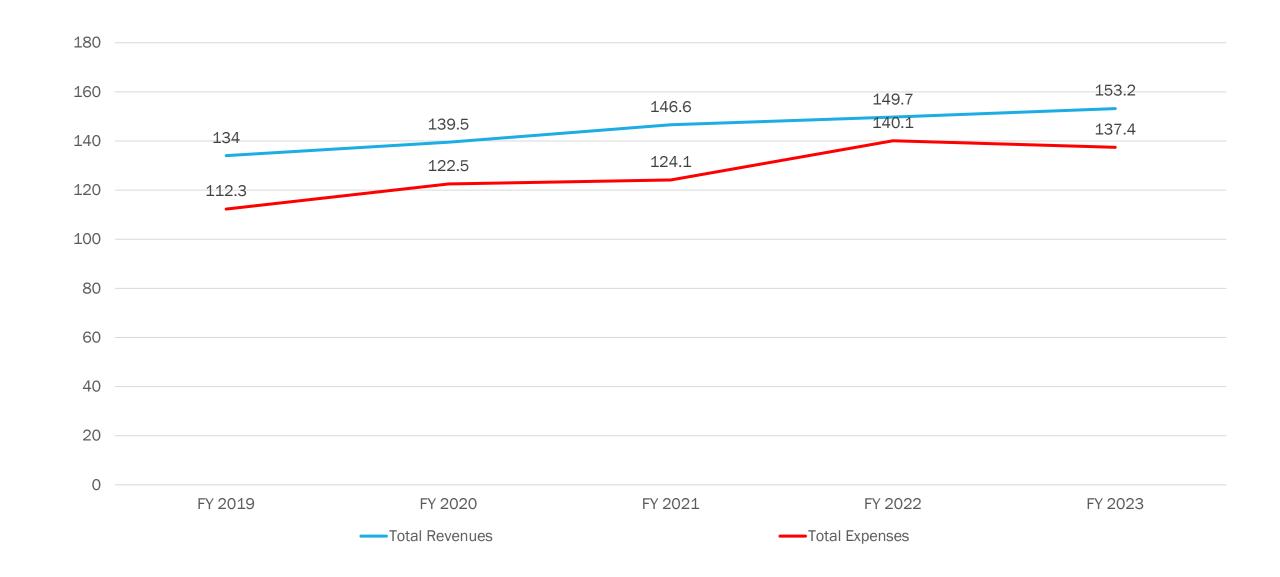


STATEMENT ACTIVITIES (INCOME STATEMENT)





STATEMENT ACTIVITIES (INCOME STATEMENT)



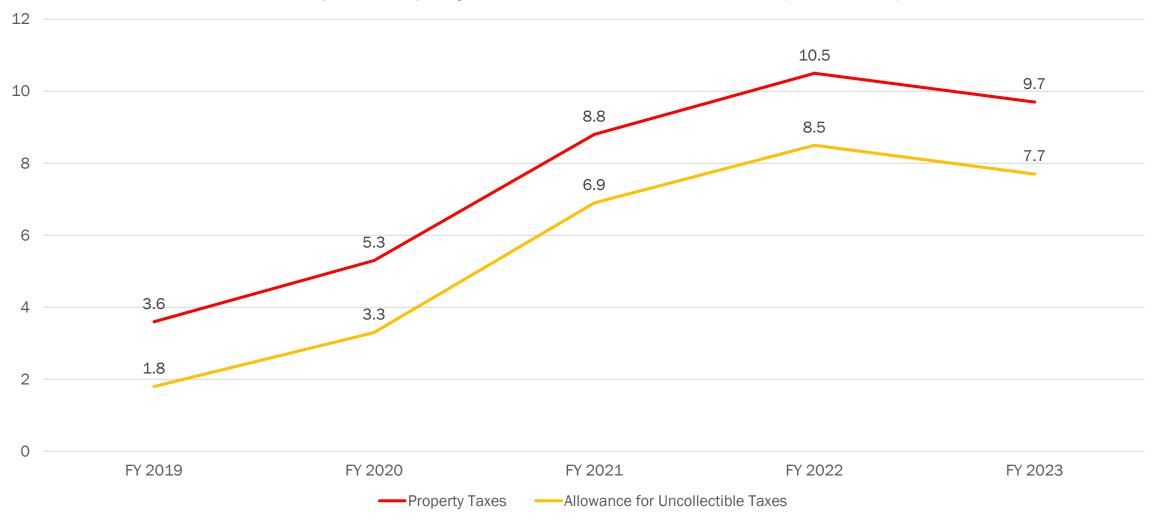
NOTE 28 - SUBSEQUENT EVENTS

One of our top ten taxpayers has disputed their certified values since 2018. The values through 2022 have remained around \$1.1 billion. Under tax code 111.104, taxpayers have the ability to pay the undisputed portion of their taxes while any disputed or protested amounts are resolved separately. The taxpayer chose to pay on the undisputed portion which has created underpayments totaling \$4 million to the College. Tax year 2023 values were significantly increased from \$1.1 billion to \$6 billion. After the Appraisal Review Board's decision, 2023 values were set at \$2.5 billion. At this time, it is uncertain what value the taxpayer will determine is undisputed. The additional underpayment for 2023 could range from \$4.0 million to \$4.3 million. We are actively engaged with relevant tax authorities to ensure compliance with all regulatory obligations.

*excerpt from page 96

TAXES RECEIVABLE (AD VALOREM)

Delinquent Property Taxes and Related Allowance (in Millions)



^{**}additional information regarding property taxes can be found on page 58 of the ACFR

SEFA - SCHEDULE OF FINDINGS AND QUESTIONED COSTS

89.2% of Federal Awards were tested

- Programs tested as major programs include:
 - Financial Aid Cluster:
 - 84.007 Federal Supplementary Educational Opportunities Grant (FSEOG)
 - 84.033 Federal College Work Study Program
 - 84.063 Federal Pell Grant Program
 - 84.268 Federal Direct Loan Program
 - Cares Act Cluster:
 - 84.425E CARES Act Student Portion
 - 84.425F CARES Act Institutional Support
 - 84.425L CARES Act Minority Serving Institution

- TRIO Cluster:
 - 84.042A TRIO Student Support Services
 - 84.047V TRIO Upward Bound
 - 84.066A TRIO Educational Opportunity Centers
- Governor's Emergency Education Relief (GEER) Cluster:
 - 84.425C THECB Accelerating Credentials
 - 84.425C TAMUCC-THECB TX Reskilling Support 20-GE-S4425C
 - 84.425C THECB-TRUE Institutional Capacity Grant
 - 84.425C CBC-THECB-TRUE Institutional Capacity Grant

SESA - SCHEDULE OF FINDINGS AND QUESTIONED COSTS

36.6% of State Awards were tested

- Programs tested as major programs include:
 - Texas Higher Education Coordination Board
 - 13399 Texas Grant Program

REQUIRED COMMUNICATIONS

- Our responsibility under Generally Accepted Auditing Standards (GAAS) & Generally Accepted Government Auditing Standards (GAGAS)
 - Form and express an opinion about whether the financial statements prepared by management are fairly presented in conformity with U.S. GAAP (Generally Accepted Accounting Principles).
 - Obtain reasonable, assurance about whether the financial statements are free from material misstatement.
 - Consideration of internal controls for the purpose of determining and designing our audit procedures.
 - Communicate significant matters related to the financial statement audit.

- Auditors' responsibility under Generally Accepted Auditing Standards, Government Auditing Standards and the Uniform Guidance
 - As stated in our engagement letter dated September 19, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities. As part of our audit, we considered the internal control of the College. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

- Management's Responsibility
 - Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud. Management is responsible for overseeing non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge or experience; evaluate the adequacy and results of those services; and accept responsibility for them.
- Planned scope and timing of the audit
 - There were no significant deviations from the planned scope and timing of the audit communicated to you in our letter dated September 26, 2023. As expected, our audit substantially began in September 2023 and concluded in December of 2023.

- Management Judgements and Accounting Estimates
 - Net Pension and OPEB Liabilities are a particularly sensitive accounting estimate
 - Management's estimate of the pension liability is based on information provided by Teacher Retirement System of Texas (TRS). Management's evaluation of information provided, as well as the census information provided to TRS is an integral part of this accounting estimate. We evaluated the key factors used to develop the pension liability in determining that is reasonable in relation to the financial statements taken as a whole. The disclosure of Defined Benefit Pension Plan in Note 11 to the financial statements provides information related to the GASB 68 standard.
 - Management's estimate of the OPEB liability is based on information provided by the Texas Employees Group Benefits Program (GBP), which is administered by the Employees Retirement System of Texas (ERS). Management's evaluation of information provided as well as the census information provided to TRS is an integral part of this accounting estimate. We evaluated the key factors used to develop the OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole. The disclosure of Defined Other Post-Employment Benefit Plan is Note 16 to the financial statements provide information related to the GASB 75 standard.

- Significant difficulties encountered during the audit
 - We encountered no significant difficulties in dealing with management in performing and completing our audit
- Corrected and uncorrected misstatements
 - Professional standards require use to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. During the completion of audit procedures, we encountered no misstatements, both individually or in the aggregate to the financial statements taken as a whole.
- Disagreements with management
 - For purposes of this communication, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

- Consultants with other accountants
 - To our knowledge, there was no such consultations with other accountants.
- Other Audit Findings of Issues
 - None noted.
- Required Supplementary Information (RSI)
 - We applied certain limited procedures to the required supplementary information that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

- Written representations
 - We have received these representations in a separate letter from management.
- Internal control deficiencies
 - None noted.
- Fraud and illegal acts
 - We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.
- Significant unusual accounting transactions
 - No significant unusual accounting transactions were noted during the year.

- Significant policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditors' judgment about the quality of accounting principles:
 - Significant accounting policies used by the College are described in Note 2 to the financial statements:
 - The College implemented GASB 96 Subscription-Based Information Technology Arrangements during fiscal year 2023. Due to the comparative presentation of the financial statements, the new accounting standard was retrospectively implemented, resulting in a restatement of the FYE 2022 net position in the amount of \$328,886.
- What standards are coming up for DMC?
 - GASB 99 Omnibus 2022 (Part 2)
 - GASB 100 Accounting Changes
 - GASB 101 Compensated Absences

THANK YOU!

Adam R. Miller, CPA

Shareholder

Collier Johnson & Woods, P.C.

(361) 884-9347

adam@cjw-cpa.com



DEL MAR COLLEGE



Annual Comprehensive Financial Report

For the Fiscal Years Ended August 31, 2023 and 2022

Del Mar College
101 Baldwin Blvd | Corpus Christi, TX 78404
delmar.edu



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Annual Comprehensive Financial Report

For the Fiscal Years Ended August 31, 2023 and 2022

Prepared by:

Raul Garcia, CPA, MBA, Vice President and Chief Financial Officer
John Johnson, Comptroller and Revenue Budget Administrator
D'Ann Molina, Director of Financial Services
Jackie Landrum, MAcc, Assistant Comptroller and Budget Analyst
Christina Gonzalez, MBA, Director of Grants and Sponsored Research
Catherine West, CPA, Ed.D., Director of Accounting and Budget Officer

Del Mar College 101 Baldwin Blvd., Corpus Christi, Texas 78404-3897 www.delmar.edu



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Del Mar College annual comprehensive financial report FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

Table of Contents

ĕ	e No.
INTRODUCTORY SECTION	
Transmittal Letter Board of Regents and Administration Certificate of Excellence in Financial Reporting Organizational Chart	. 10 . 11
FINANCIAL SECTION	
Independent Auditor's Report	. 15
Basic Financial Statements:	
Exhibit 1 Statements of Net Position Statements of Financial Position, Component Unit	
Exhibit 2 Statements of Revenues, Expenses and Changes in Net Position	
Exhibit 3 Statements of Cash Flows	. 43
Notes to Financial Statements	. 45
Required Supplementary Information:	
Exhibit 4 Schedule of College's Proportionate Share of Net Pension Liability	97
Exhibit 5 Schedule of College's Contributions for Pensions	98
Exhibit 6 Schedule of College's Proportionate Share of Net OPEB Liability	99
Exhibit 7 Schedule of College's Contributions for OPEB	. 100

Del Mar College

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022 TABLE OF CONTENTS (Continued)

Page No.

Schedules Required by the Texas Higher Education Coordinating Board: Schedule A Schedule B Schedule C Schedule D STATISTICAL SECTION (UNAUDITED) Statistical Supplement 1 Statistical Supplement 2 Statistical Supplement 3 Statistical Supplement 4 Statistical Supplement 5 Statistical Supplement 6 Statistical Supplement 7 Statistical Supplement 8

Del Mar College annual comprehensive financial report FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

TABLE OF CONTENTS (Continued)

	Page No.
Statistical Supplement 9 Ratios of Outstanding Debt (Unaudited)	120
Statistical Supplement 10 Legal Debt Margin Information (Unaudited)	121
Statistical Supplement 11 Pledged Revenue Coverage (Unaudited)	122
Statistical Supplement 12 Demographic and Economic Statistics – Taxing District (Unaudited)	123
Statistical Supplement 13 Principal Employers (Unaudited)	124
Statistical Supplement 14 Faculty, Staff, and Administrators Statistics (Unaudited)	125
Statistical Supplement 15 Enrollment Details (Unaudited)	126
Statistical Supplement 16 Student Profile (Unaudited)	127
Statistical Supplement 17 Transfers to Senior Institutions (Unaudited)	128
Statistical Supplement 18 Capital Asset Information (Unaudited)	129
Statistical Supplement 19 Changes in Net Positions (Unaudited)	130
Statistical Supplement 20 Ad Valorem Tax Rates Authorized (Unaudited)	132
Statistical Supplement 21 Property Tax Rates – All Direct and Overlapping Governments (Unaudited)	133
Statistical Supplement 22 Computation of Direct and Overlapping Debt (Unaudited)	135

Del Mar College

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEARS ENDED AUGUST 31, 2023 AND 2022

TABLE OF CONTENTS (Continued)

Page No. FEDERAL AND STATE AWARDS SECTION Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Independent Auditor's Report on Compliance for Each Federal Major Program and on Internal Control Over Compliance Schedule E Independent Auditor's Report on Compliance for Each State Major Program and on Internal Control Over Compliance Schedule F

Introduction Section







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Transmittal Letter

December 8, 2023

To: President Mark Escamilla, Ph.D.

Members of the Board of Regents and
Citizens of the Del Mar College District

Del Mar College has completed the Annual Comprehensive Financial Report (ACFR) for the years ended August 31, 2023, and 2022. Our report has been audited by Collier, Johnson, and Woods, P.C. as legally required by the Texas Education Code Section 44.008. The purpose of the ACFR is to provide financial information about the College's financial condition and performance. The financial report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and complies with the Annual Financial Reporting Requirements for Texas Public Community Colleges as set forth by the Texas Higher Education Coordinating Board (THECB). The notes to the financial statements are considered an integral part of the financial statements and should be read in conjunction with the financial statements.

The College's management assumes responsibility for establishing and maintaining an internal control framework to provide reasonable assurance that the ACFR is presented in a manner that is free of material misstatements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management. This letter of transmittal should be read in conjunction with the Management's Discussion and Analysis (MD&A) which immediately follows the independent auditor's report. The MD&A includes a narrative introduction, overview, and analysis of the basic financial statements.

Annual Comprehensive Financial Report

The ACFR contains a wealth of financial information divided into four sections: Introductory, Financial, Statistical, and Special Reports on Federal and State Awards. The Introductory section includes this transmittal letter, a listing of the Board of Regents and Administration, the Certificate of Excellence in Financial Reporting, and an organization chart. The Financial section includes the independent auditor's report on the basic financial statements, MD&A, the basic financial statements, notes to the financial statements, and the required supplementary information. The Statistical section includes selected unaudited financial and demographic information that is presented on a multi-year basis. Lastly, the Federal and State Awards section includes the independent auditor's reports on the College's internal controls and compliance with grant requirements, expenditure schedules, and finding and question costs. The College's financial records are maintained on the accrual basis of accounting, whereby all revenues are recorded when earned, and all expenses are recorded when incurred.

College Profile

Del Mar College District (DMC) is an independent political subdivision of the State of Texas located in Nueces County. The College started in 1935 under the control of the Corpus Christi

Independent School District's Board of Trustees. In 1951, the College became an independent political subdivision, legally named Corpus Christi Junior College District. In 1999, the College's Board of Regents adopted Del Mar College District as the official name. The College provides access to a wide range of affordable academic programs, and we are accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). In accordance with their standards, the College has successfully completed the 10-year reaffirmation resulting in 100% compliance with their 74 standards and no recommendations for improvements.

The College serves over 24,000 learners in academic, career and technical, and continuing education courses. Our eight instructional pathways are designed to help students map and complete their degree, certificate, or continuing education programs on a timely basis. Our



pathways include Architecture, Aviation and Automotive; Business Administration and Entrepreneurship; Communication, Fine Arts & Social Sciences; Health Sciences; Industrial Technology; Kinesiology & Education; Public Service and Science, Technology, Engineering, and Math (STEM). We take great pride in the fact that students who continued their academic journey transferred to one of the seven Texas public university systems and private institutions including Texas A&M (66.9%), University of Texas (14.0%), Texas State University (2.9%), University of Houston (5.1%), University of North Texas (0.3%) and Baylor University (1.0%).

DMC's certificate programs prepare students for middle skills careers leading to immediate employment. In general, our students can complete the program within one year. In addition, they are curated, in part, with regional industry in order to best design the program to deliver career readiness skills. The following are academic programs that will help fuel our region's economy:

Accounting Technician	Electrician
Vocational Nurse Education	Environmental/Petrochemical Lab Technology
Health Information Technology Coding Specialist	Automotive Applied Technology
Child Development and Early Childhood Admin.	Air Conditioning Applied Technology
Dental Assisting	Industrial Machining Applied Technology
Medical Assisting	Millwright – Industrial Maintenance Mechanic
Hospitality Management	Network Administration and Information Security
Pharmacy Technician	Welding Applied Technology
Paramedic	Law Enforcement

Bachelor of Science Nursing "BSN" Degree

DMC rolled out the new BSN degree program in the Fall of 2021. The program is designed to elevate student technical nursing skills, meet the technical skill requirements by hospitals, increase compensation, and achieve job security and job advancement opportunities. In addition, the BSN will support the current workforce demands of our local economy.

Del Mar's Vision, Mission, Values and Strategic Plan

Del Mar's Board of Regents ratified the mission, vision, values, and five-year Strategic Plan for the 2020-2024 years on September 10, 2020. The "Aspire. Engage. Achieve." strategic plan focuses on student success and the alignment of academic programs with workforce demands. It is designed using the integrated planning model developed by the Society of College & University Planning. Key stakeholder groups were engaged in developing the new plan, including students, faculty, staff, community members, and the Del Mar College Board.

Vision: Del Mar College will be the premier choice for life changing educational opportunities provided by responsive, innovative faculty and staff who empower students to improve local and global communities.

Mission: Del Mar College is a multi-campus community college providing access to affordable degree and certificate programs, customized workforce development, and continuing education opportunities for the successful educational advancement and lifelong learning needs of our communities.

Strategic Plan: Aspire. Engage. Achieve.

Goal 1: Completion – Create coherent and seamless pathways that guide students to achieve their educational goals.

Goal 2: Recruitment and Persistence – Recruit and attract students to Del Mar College and provide resources to support continuous enrollment until achievement of their educational goals.

Goal 3: Academic Preparedness and Student Learning – Accelerate student attainment of academic preparedness and ensure optimal levels of learning in all instructional delivery formats. Goal 4: Learning Environments – Provide engaging, effective, and student-ready environments with accomplished and qualified personnel to facilitate learning and productivity.

Goal 5: Workforce Development, Community Partnerships, and Advocacy – Strengthen connections with workforce and community partners, educational agencies, and governmental bodies and officials.

Goal 6: Financial Effectiveness and Affordability – Ensure financial capacity, demonstrate fiscal stewardship, and maintain affordability for students.

Financial Outlook

The College's forward motion is driven by our student value proposition which is to ensure they gain the necessary knowledge, skills, and experience to achieve their goals of academic completion paired with producing graduates who meet the workforce needs. This is predicated, in part, on academic programing and student support service initiatives that will help drive up the trajectory for student outcomes described below. These initiatives include Guided Pathways, Student Engaged in Directed Advising (SENDA), and improvements to our instructional delivery space. It is also predicated on the State's and the region's economic stability paired with the College's financial resilience based on prudent budget assumptions and positive operating results.

Student Outcomes

- 1. Reduce years to degree completion
- 2. Reduce student's average credit enrollment to degree completion
- 3. Reduce student debt
- 4. Increase first- and second-year student persistence rates
- 5. Increase the annual number of students earning an associated degree
- 6. Increase the annual number of students earning a certificate
- 7. Increase the three-year graduation rates of Hispanic students
- 8. Faculty will be trained and certified in academic, financial, and culturally inclusive advisement

Guided Pathways

The activities for the Guided Pathways initiative will accelerate the time for degree completion and reduce unnecessary course enrollment for degree completion resulting in reduced student debt. The activities include course mapping to degree or certificate completion and increasing student support services that includes advising. It also provides a structured pathway for continued educational attainment at a four-year institution. In addition, the College has made changes to course scheduling making it easier for students to plan and organize class schedules around their busy work schedule and family obligations.

SENDA Operating Initiatives

SENDA is an advisory initiative to help our students make informed and focused academic choices that will drive on-time academic completion. The student advising framework includes student touchpoints at the 15/30/45 credit hour course enrollment to monitor their academic progress. Other student support services include delivering technology driven financial literacy content, instituting financial peer coaching and providing virtual career tours. The College has leveraged technology and increased the number of student advisors to maintain an effective and quality advisory framework. The College has secured a 5-year Hispanic Serving Institution grant valued at \$2.8 million from the U.S. Department of Education to fund this intrusive advisory framework.

Instructional Delivery Space and Capital Plan

The College's instructional delivery space framework is one-college with multi-campuses throughout our service district. This includes our three campuses (Heritage, Windward, and the Oso Creek), Center for Economic Development, and Northwest Center. The College is nearing the end of it \$296 million capital spending plan by completing the renovation of the Fine Arts Music and White Library buildings in late 2023 and the Memorial Building in 2024. The student-centric capital plan was developed in collaboration with front-line student service employees, administrators, faculty, students, and the Board of Regents with consideration to student educational attainment and lifelong learning needs, improving the learning environment and enhancing student life.

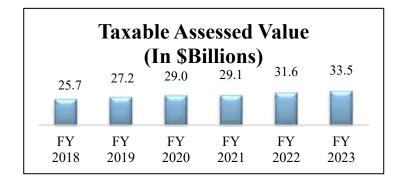
Economic Landscape

The Corpus Christi region, described in the 2019 Coastal Bend Economic Development Guide, is "the largest industrial and energy-related project magnet in the world" with well over \$50 billion in capital expenditures since 2010. As reported in the Coastal Bend Council of Governments, the economy is supported with a wide range of infrastructure assets that includes the Port of Corpus Christi, a deep ship channel, established pipeline and rail networks; healthcare systems, higher education systems and abundant land space. The major sectors include mining, oil and gas, construction, health care, hospitality and agriculture.

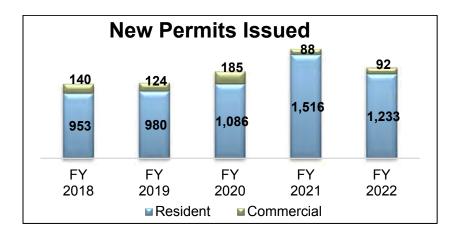
The economic activity for Texas and the College's region has improved from the downside effects of the pandemic as measured by the District's housing market, state tax collections, and labor market information. The following economic data for the Corpus Christi Metropolitan Service Area "MSA" includes Aransas, San Patricio, and Nueces counties. These counties represent nearly 95% of the District's labor force. In addition, the majority of our fall 2021 students (90%) enrolled at Del Mar College reside in any one of these three counties.

Housing Market

Property tax revenue provides a sizable level of support for the College that is fueled by our local property tax base. The district experienced a steady growth in taxable assessed valuations providing the College with stable property tax revenue support. The taxable property assessed valuations increased from the 2018 values of \$25.7 billion to \$33.5 billion in 2023. This represents a 23.3% in valuation growth for the period.



Similarly, the region's real-estate activity continues to be resilient despite the recent slowdown in activity driven in part by the increase in interest rates. The 30-year loan interest rates reported by Freddie Mac as of October 2023 peaked at 7.49% from the reported low in October 2020 of 2.81%. Based on figures published for the Corpus Christi MSA region for the period ending August 2023 by the Texas Real Estate Research Center at Texas A&M, sales volume for single-family homes declined on a year-over-year basis for the second consecutive year to 3,208 from the previous twelve months of 3,893 or -18%. It is now taking 4.3 months to sell a home up from 3 months reported a year ago. The average medium sales price for single family home is down to \$285,000 from \$300,500 reported a year ago or -5.0%. New permits for residential property reported by the City of Corpus Christi for the 12 months ended August 2023 decreased to 803 permits from the prior year's 1,233 or -34.9%. New permits for commercial property reported for the 12 months ended August 2023 increased to 141 from the previous year's 92 permits or 53.2%.



State Tax Collections

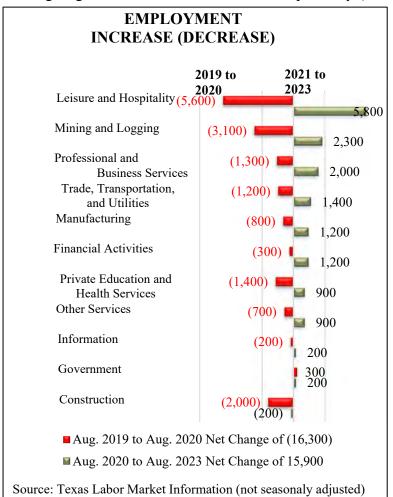
DMC's state appropriation revenues are dependent, in part, on state taxes that is fueled by the state's economic activity. Based on the annual tax collection figures published by the Texas Comptroller of Public Accounts, the annual tax collections have been for the most part on an upward trajectory since 2019 reaching an all-time high in 2023 at \$82.1 billion. The slight pullback in the 2020 annual tax collections of \$57.4 from the previous year's annual collections of \$59.4 is attributed to the economic slowdown caused by the pandemic. More recently, the annual 2023 tax collections increased on a year-over-year basis by \$4.9 billion (6.4%) mainly from sales taxes (\$3.69 billion), and franchise taxes (\$1.1 billion) offset by a decline in natural gas production taxes (1.1 billion).

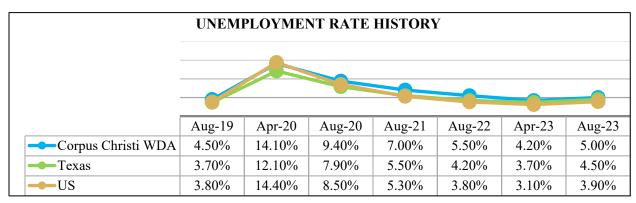
Labor Market

The Corpus Christi MSA's labor force rebounded from the pandemic recovering 15,900 jobs of the 16,300 jobs lost in August 2020. The largest gains occurred in Leisure and Hospitability (5.8

thousand), Mining and Logging (2.3 thousand). **Professional** Business Services (2.0 thousand) Trade Transportation Utilities (1.4)thousand). This recovery resulted in the lowest unemployment rates paired with positively iob high openings suggesting a tight labor market.

Job openings for the State of Texas, as reported by the U.S. Department of Labor and Statistics, recovered from the April 2020 pandemic lows of 348,000 and peaked in April 2022 at 1.136,000. The most recent reported job openings for the month of August 2023 remains positively elevated at 849,000. Similarly, the unemployment rate for the Corpus Christi MSA region improved significantly from the pandemic high in August 2020 of 14.1% to a reported positive low in April 2023 of 4.2%. The most recent August 2023 unemployed rate remains positively low at 5.0%.





Source: Texas Labor Market Information

Budget Controls

DMC's annual budget is modeled around the strategic plan and supported by multiple revenue streams, including grants, tuition, property taxes, and state appropriations. The College's budget is prepared under the direction of the Vice-President and Chief Financial Officer (CFO), and the Budget Office in collaboration with the Budget Committee and personnel from all areas of the College. The budget process includes the solicitation of budget information from various cost centers and budget stakeholders, including Chairs, Deans, Managers, and Senior Leadership. Budget requests are measured against the annual department's Unit Assessment report. This report includes planned operating activities with measured outcomes and resource requests and forms a baseline for measuring resource allocation by the Budget Committee.

The Board of Regents approves the proposed detailed operating budget plan on or before September 1 in accordance with the Texas Education Code (Section 51.0051). A copy of the Board-approved annual operating budget and any subsequent amendments thereto are submitted to the Governor, Legislative Budget Board, the Legislative Reference Library, and the Texas Higher Education Coordinating Board by December 1. Thereafter, the Vice-President and CFO will report to the Board of Regents on a monthly basis the operating revenue and expense results relative to the planned budget.

Other Information

Awards

The College continues a tradition of issuing award winning financial reports recognized by the highly regarded Government Finance Officers Association of the United State and Canada (GFOA). The following are DMC's most recent GFOA financial reporting awards:

- The Distinguished Budget Presentation Award for Fiscal Year 2023 Budget
- The Certificate of Achievement for Excellence in Financial Reporting for Fiscal Year 2022
- The Award for Outstanding Achievement in Popular Annual Financial Reporting for Fiscal Year 2022

Independent Audits

The College has multiple state and federal statutory reporting and compliance audit requirements. The State of Texas requires an audit by an independent certified public accountant in accordance with The Texas Education Code section 44.008. An audit of our federal and state grants is also required in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Part 200.501), Audits of States, Local Governments and Non-Profit Organizations, and the Texas Single Audit Circular. The College has engaged Collier, Johnson, and Woods, P.C. accounting firm to perform these audits. An unmodified opinion is the

highest level of assurance that an independent auditor can issue in an audit. The fiscal year 2023 audits on major federal and state programs disclosed no instances of noncompliance, and they did not identify a material deficiency in internal controls over financial reporting. The auditors issued an unmodified opinion for the following:

- Del Mar College District's Annual Comprehensive Financial Report
- Compliance with major federal programs
- Compliance with major state programs

The College community welcomes the opportunity to submit this application for the Annual Comprehensive Financial Report. The support of the President, the College's Board of Regents, faculty, and staff contribute to the high standard of financial stewardship and quality throughout the organization. It is with sincere appreciation that we thank all the individuals and departments for their support in this effort.

Respectfully submitted,

Raul Garcia, CPA, MBA

Vice President and Chief Financial Officer

Del Mar College Board of Regents

As of December 8, 2023

The Board of Regents, the governing body for Del Mar College, is elected by the citizens of the Del Mar College District. Three positions are filled every two years, with board members serving staggered six-year terms. In 1989, the Board adopted a modified single-member district plan with five Regents elected to represent single-member districts and four members elected at large. Vacancies on the Board are filled for an unexpired term according to Board bylaws.

	Term Ending	Position
Carol Scott, Chair	2026	At-Large
Dr. Nicholas L. Adame, First Vice Chair	2026	At-Large
Libby Averyt, Second Vice Chair	2028	At-Large
Rudy Garza, Jr., Secretary	2024	District 1
Dr. Anantha Babbili	2024	At-Large
Carl E. Crull, P.E.	2028	District 5
David Loeb	2028	District 2
William (Bill) J. Kelly	2024	District 3
Dr. Laurie Turner	2026	District 4

Administration

President and CEO	Dr. Mark S. Escamilla
General Counsel	Augustin Rivera, Jr.
Executive Vice President and Chief Operating Officer	Lenora Keas
Vice President and Chief Academic Officer	Dr. Jonda Halcomb
Vice President of Administration and Human Resources	Tammy McDonald
Vice President and Chief Financial Officer	Raul Garcia
Vice President of and Chief Information Officer	Ali Kolahdouz
Vice President and Chief Facilities Officer	John Strybos
Vice President for Student Affairs	Patricia Benavides-Dominguez
Vice President of Advancement and Government Relations	Mary McQueen
Vice President of Communications and Marketing	Jeff Olson
Associate Vice President, Institutional Effectiveness and Academics	Dr. Sydney Saumby
Associate Vice President for Student Affairs	Cheryl G. Sanders
Associate Vice President, Continuing Education and Off-Campus Programs	Dr. Leonard Rivera
Dean, Communication, Fine Arts and Social Sciences	Dr. Cynthia Bridges
Dean, Business, Entrepreneurship and Health Sciences	Dr. Jennifer Sramek
Dean, STEM, Kinesiology And Education	Dr. Jack Southard
Dean, Industry and Public Service	Davis Merrill
Dean, Learning Resources	Cody Gregg
Dean, Student Engagement and Retention	Rita Hernandez
Dean, Student Outreach and Enrollment Services	Graciela Martinez
Dean, Workforce Programs and Corporate Services	Dan Korus



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

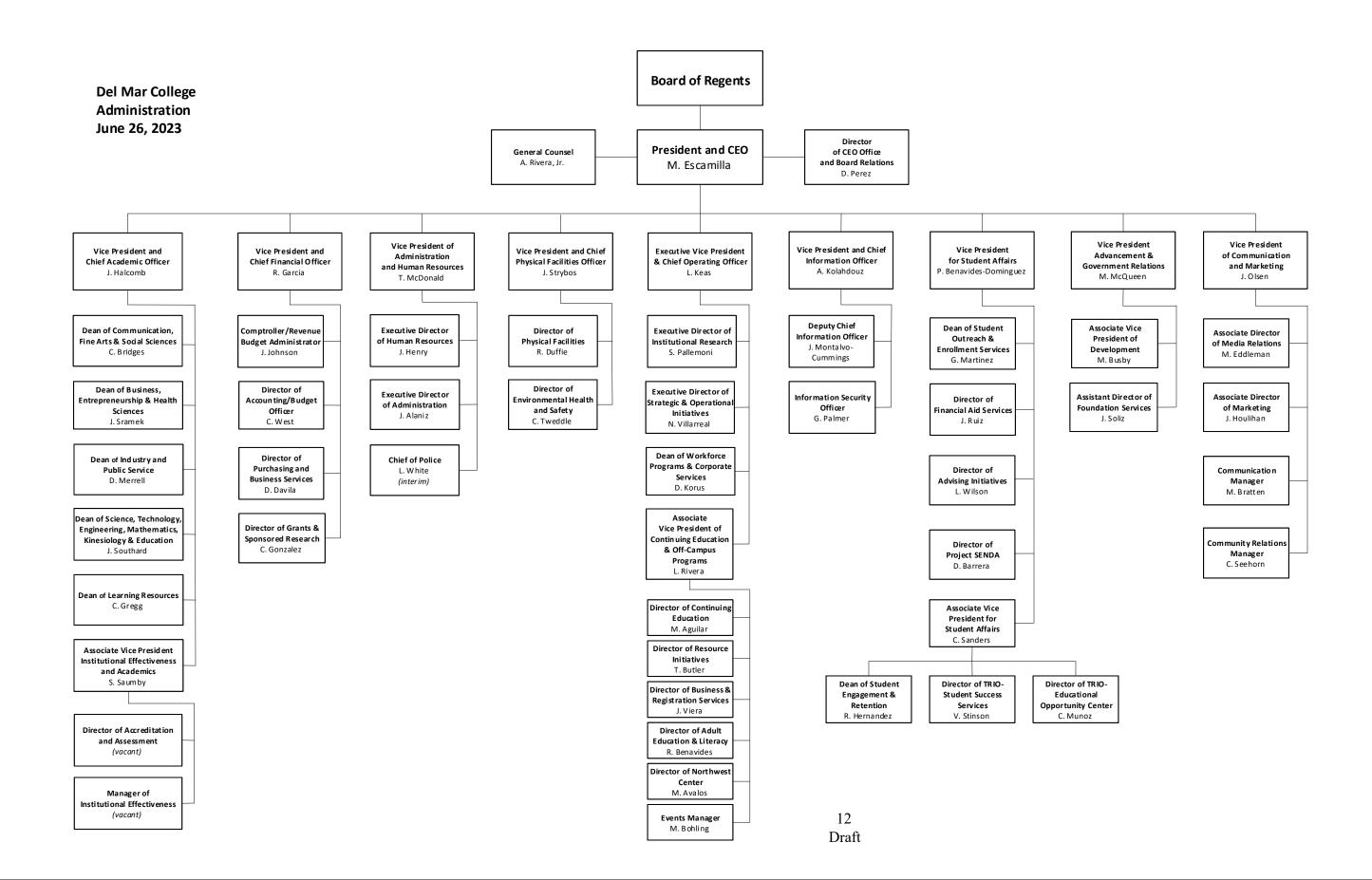
Del Mar College Texas

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

August 31, 2022

Christopher P. Morrill

Executive Director/CEO



Financial Section







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555 N. Carancahua Suite 1000 Corpus Christi, Texas 78401-0839 361-884-9347 • Fax 361-884-9422 www.cjw-cpa.com

INDEPENDENT AUDITOR'S REPORT

December 8, 2023

Board of Regents Del Mar College District Corpus Christi, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Del Mar College District (the College) and its discretely presented component unit, as of and for the years ended August 31, 2023 and 2022 and June 30, 2023 and 2022, respectively, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the College and its discretely presented component unit, as of August 31, 2023 and 2022 and June 30, 2023 and 2022, respectively, and the respective changes in financial position and, where applicable, cash flow thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As discussed in Note 2(T) to the financial statements, in 2023, the College adopted new accounting guidance, *GASB No. 96*, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.



Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness on the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Consider whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information on pages 19 through 38, and pages 97 through 100 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the College's basic financial statements. Schedules A through D on pages 101 through 104 are required by the Texas Higher Education Coordinating Board, and are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards (Schedule E) on pages 147 through 149, 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, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of State Awards (Schedule F) on pages 157 and 158, as required by the State of Texas Single Audit Circular issued by the Governor's Office of Budget and Planning, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules required by the Texas Higher Education Coordinating Board; Schedule of Expenditures of Federal Awards; and Schedule of Expenditures of State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2023, on our consideration of the College's internal control over financial reporting and 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.



MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Introduction

This section of Del Mar College's Annual Comprehensive Financial Report presents Management's Discussion and Analysis of the College's financial position and activities for the years ended August 31, 2023, and 2022, and comparative information for the year ended August 31, 2021. Since this Management's Discussion and Analysis is designed to focus on current activities, resulting change and currently known facts, it should be read in conjunction with the College's Basic Financial Statements and the footnotes. Responsibility for the completeness and fairness of this information rests with the College.

Financial Section

The financial section of this annual report consists of three parts – Management's Discussion and Analysis, the Basic Financial Statements, and schedules required by the Texas Higher Education Coordinating Board. The financial statements, consisting of the Statements of Net Position; the Statements of Revenues, Expenses, and Changes in Net Position; and, the Statements of Cash Flows are prepared in accordance with U. S. Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

These three statements will assist the reader in determining whether the College is performing financially better as compared to the prior year. These statements are prepared under the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided and expenses and liabilities are recognized when others provide the service, regardless of when cash is exchanged.

The Statements of Net Position include all assets and liabilities as well as deferred inflows and outflows of resources. The College's net position (which is the difference between assets plus deferred outflows, and liabilities plus deferred inflows) is one indicator of the College's financial health.

Over time, increases or decreases in net position indicate the improvement or erosion of the College's financial health, when considered with non-financial facts, such as enrollment levels and the condition of the facilities.

The Statements of Revenues, Expenses and Changes in Net Position present the revenues earned and expenses incurred during the year. Activities are reported as either operating or non-operating. The College's dependency on state allocations and ad-valorem taxes will result in operating deficits, because state allocations and ad-valorem taxes are non-operating revenues.

Another important factor to consider, when evaluating financial viability, is the College's ability to meet financial obligations as they mature. The Statements of Cash Flows present information related to cash inflows and outflows summarized by operating, non-capital financing, capital and related financing and investing activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Overview of the Financial Statements and Financial Analysis

Following is management's discussion and analysis of the financial activity of Del Mar College (the College) for the fiscal years ended August 31, 2023 and 2022. The discussion and analysis provides summary financial information reflected in the statements and therefore, should be read in conjunction with the accompanying financial statements and footnotes. The financial statements consist of the Statements of Net Position, the Statements of Revenues, Expenses and Changes in Net Position, the Statements of Cash Flows, the Notes to Financial Statements, and the Required Supplementary Information. An accrual basis of accounting is employed. This means transactions are recorded as incurred rather than when cash changes hands. Each one of these statements will be discussed.

Financial Statements for the College's component unit, the Del Mar College Foundation (Foundation) are issued independent of the College. The Foundation's financial information for fiscal years 2023 and 2022 is shown on separate pages behind the College's basic financial statements. Refer to Note 24 in the Notes to the Financial Statements for more detail on the Foundation.

The following summary and management discussion and analysis of the results is intended to provide readers with an overview of the basic financial statements.

Financial Highlights

Some of the financial highlights of fiscal year 2023 are as follows:

- Operating revenues decreased approximately 29.3% or \$9.6 million from the prior year to the current year, due primarily to a decrease in Coronavirus Aid, Relief, and Economic Security Act (CARES) funding received in the form of federal grants.
- Capital depreciable assets increased \$32.4 million due to the completion of the new Oso Creek Campus and the ongoing construction for renovations of facilities on the Heritage and Windward Campuses.
- Certified net assessed property values increased 12.5% from \$31.6 billion in the prior year to \$35.6 billion in the current year; the assessed tax rate decreased from .283340 to .266104, resulting in an increase in tax revenues totaling \$5.7 million
- Construction of the new Oso Creek Campus was complete in late 2022 and the campus became fully operational in January of 2023. The new campus sits on 96 acres on Corpus Christi's southside. The campus features centers of excellence encompassing three areas of study: 1) Architecture and Drafting Technology; 2) Biology, Biotechnology and Biomanufacturing (bio-sciences) and 3) Hospitality and Culinary Arts.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Net Position

The Statement of Net Position presents all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector Colleges. Net position, the difference between assets and liabilities, is one way to measure the financial health of the College. The Statement of Net Position is a point in time financial statement. The purpose of the Statement of Net Position is to present, to the readers of the financial statements, a fiscal snapshot of the Del Mar College District.

The Statement of Net Position presents end-of-year data concerning Assets (current and noncurrent), Deferred Outflows, Liabilities (current and noncurrent), Deferred Inflows, and Net Position. Current assets are things of value, which are available to the College in the short term, which is considered to be one year or less. Current liabilities are amounts owed which are expected to be paid in one year or less. Deferred outflows of resources represent a consumption of net position applicable to a future period. The College's deferred outflows of resources include deferred outflows related to pensions and other post-employment benefits. Deferred inflows of resources represent an acquisition of net position applicable to a future reporting period. The College's deferred inflows of resources include deferred inflows related to pensions, other post-employment benefits and leasing arrangements (the College as lessor).

From the data presented, readers of the Statement of Net Position are able to determine the assets available to continue the operations of the College. They are also able to determine how much the College owes vendors and bond holders. Finally, the Statement of Net Position provides a picture of the net position (Total Assets and Deferred Outflows of Resources minus Total Liabilities and Deferred Inflows of Resources) and their availability for expenditure by the College.

Net Position is divided into three major categories. The first category, the net investment in capital assets, represents the College's equity in property, plant and equipment owned by the college, net of debt. The next category is the restricted component of net position. Expendable restricted resources are available for expenditures by the College but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted. These resources are available to the College for any lawful purpose of the College.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Net Position (Continued)

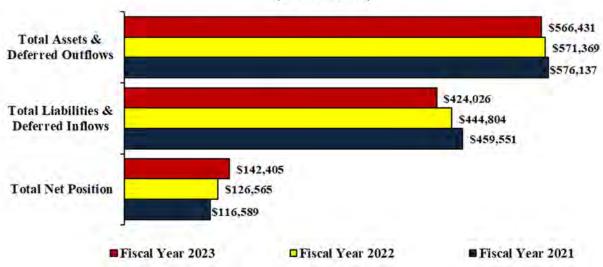
Statement of Net Position Comparison - Fiscal Year 2023, 2022 and 2021

(In Thousands)

	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	2023-2022 Variance	2022-2021 Variance
Current Assets	\$ 86,009	\$ 97,982	\$ 90,555	\$(11,973)	\$ 7,427
Non-Current Assets: Capital Assets, Net					
of Depreciation	443,102	410,686	359,239	32,416	51,447
Lease Receivable	2,504	2,691	2,877	(187)	(186)
Restricted Cash & Investments	22,360	51,708	112,672	(29,348)	(60,964)
Total Assets	553,975	563,067	565,343	(9,092)	(2,276)
Deferred Outflows	12,456	8,302	10,794	4,154	(2,492)
Total Assets & Deferred					_
Outflows of Resources	566,431	571,369	576,137	(4,938)	(4,768)
Current Liabilities	40,854	47,657	41,286	(6,803)	6,371
Non-Current Liabilities	363,714	376,782	396,254	(13,068)	(19,472)
Total Liabilities	404,568	424,439	437,540	(19,871)	(13,101)
Deferred Inflows	19,458	20,365	22,011	(907)	(1,646)
Total Liabilities & Deferred					
Inflows of Resources	424,026	444,804	459,551	(20,778)	(14,747)
Net Position:					
Net Investment in Capital Assets	165,395	147,654	140,281	17,741	7,373
Restricted	9,633	8,541	8,176	1,092	365
Unrestricted	(32,623)	(29,630)	(31,871)	(2,993)	2,241
Total Net Position	\$ 142,405	\$ 126,565	\$ 116,586	\$ 15,840	\$ 9,979

Statement of Net Position Comparison - Fiscal Year 2023, 2022 and 2021

(in Thousands)



MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Net Position (Continued)

2022-2023

- For fiscal year 2023, total assets and deferred outflows of resources decreased by approximately \$4.9 million. Items having the largest impact on this change include a decrease in cash and investments of \$40.3 million primarily due to continued building construction costs on the Oso Creek Campus. The increase in capital assets of \$32.4 million is a direct reflection of that decrease. Deferred outflows of resources increased by \$4.1 million primarily due to changes in actuarial assumptions related to the pension plan.
- Total liabilities and deferred inflows of resources decreased by \$20.8 million. Items having the largest impact on this included a \$14.3 million increase in the College's proportionate share of the TRS's net pension liability. This is partially offset by a \$13.2 million decrease in the College's proportionate share of the ERS's OPEB liability. Net pension liability increased by \$14.3 million largely due a change in economic assumptions including rate of salary increases for individual participants. Bonds payable decreased by \$15.1 million attributable to the final installments being made on the Limited Tax Refunding Bonds, Series 2013 and Limited Tax Refunding Bonds, Series 2021 during the current fiscal year. Current liabilities decreased by \$6.8 million largely due to a decrease of \$2.1 million of remaining HEERF funds which remained unspent at year end 2022 and a decrease of \$3.2 million in accounts payable for ongoing renovations on both the Heritage and Windward Campuses.
- The College's net position increased by \$15.8 million. This increase was largely due to the College's substantial investment in net capital assets, an increase over the prior year of \$17.7 million. Unrestricted net position decreased by \$3.0 million. This was mostly attributable to the decrease in Coronavirus Aid, Relief, and Economic Security Act (CARES) funding received of \$10.9 million, offset by increased maintenance ad valorem tax collections of \$5.7 million and the increase in the change in fair value of investments of \$7.1 million.

2021-2022

- For fiscal year 2022, total assets and deferred outflows of resources decreased by approximately \$4.8 million. Items having the largest impact on this change include a decrease in cash and investments of \$53.8 million primarily due to continued building construction costs on the Oso Creek Campus. The increase in capital assets of \$51.4 million is a direct reflection of that decrease. Deferred outflows of resources decreased by \$2.5 million primarily due to changes in actuarial assumptions related to the pension plan.
- Total liabilities and deferred inflows of resources decreased by \$14.7 million. Items having the largest impact on this included a \$11.6 million decrease in the College's proportionate share of the TRS's net pension liability. This is partially offset by a \$6.5 million increase in the College's proportionate share of the ERS's OPEB liability. Deferred inflows related

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

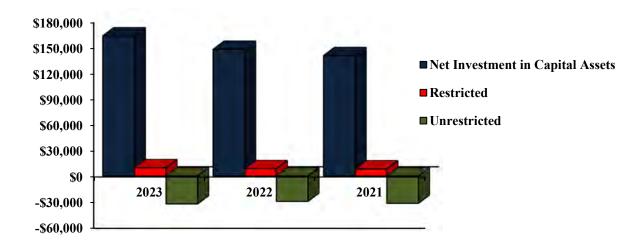
Statement of Net Position (Continued)

to the pension increased by \$8.3 million due to differences between projected and actual investment earnings. Deferred inflows related to OPEB decreased by \$9.8 primarily due to changes in actuarial assumptions. Another contributing factor for the reduction in total liabilities include principal payments of \$12.8 million on outstanding bonds. Current liabilities increased by \$5.8 million largely due to an increase of \$3 million of remaining HEERF funds which remained unspent at year end and an increase of \$3.2 million in accounts payable for items purchased for the new Oso Creek campus.

• The College's net position increased by \$10.0 million. This increase was largely due to the College's substantial investment in net capital assets, an increase over the prior year of \$7 million. Unrestricted net position increased by \$2.2 million. This was mostly attributable to increased maintenance ad valorem tax collections of \$3.5 million. Net tuition and fees decreased by \$1.8 million due to enrollment declines caused by the pandemic.

The following is a graphic illustration of net position at August 31, 2023, 2022 and 2021:

Net Position Comparison - Fiscal Year 2023, 2022 and 2021 (in Thousands)



MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position

Changes in total net position, as presented on the Statement of Net Position, are based on the activity presented in the Statement of Revenues, Expenses, and Changes in Net Position. The purpose of the statement is to present the revenues earned by the College, both operating and non-operating, and the expenses incurred by the College, operating and non-operating, and any other revenues, expenses, gains and losses received or spent by the College.

Operating revenues are received for providing goods and services to the various customers and constituencies of the College. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the mission of the College. Non-operating revenues are revenues received for which goods and services are not provided. Non-operating expenses are those expenses incurred as the result of activities other than the primary function of the College.

Statement of Revenues, Expenses and Changes in Net Position Years Ended August 31, 2023 Through 2021

(In Thousands)

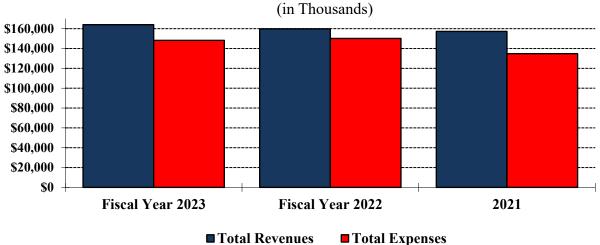
	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	2023-2022 Variance	2022-2021 Variance	
Operating Revenues	\$ 23,089	\$ 32,665	\$ 23,174	\$ (9,576)	\$ 9,491	
Non-Operating Revenues Total Revenues	140,889 163,978	127,165 159,830	134,079 157,253	4,148	<u>(6,914)</u> 2,577	
Operating Expenses	137,422	140,050	124,138	(2,628)	15,912	
Non-Operating Expenses	10,765	10,086	10,645	679	(559)	
Total Expenses	148,187	150,136	134,783	(1,949)	15,353	
Contributions from Other Agencies	49	285	830	(236)	(545)	
Increase (Decrease) in Net Assets	15,840	9,979	23,300	5,861	(13,321)	
Net Assets Beginning of Year	126,565	116,586	93,286	9,979	23,300	
Net Assets End of Year	\$ 142,405	\$ 126,565	\$ 116,586	\$ 15,840	\$ 9,979	

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position (Continued)

The following is a graphic illustration of total revenues and expenses for the years ended August 31, 2023, 2022 and 2021:

Total Revenues and Expenses Comparison - Fiscal Year 2023, 2022 and 2021



Operating revenues consisted of the following:

Operating Revenues Years Ended August 31, 2023 through 2021

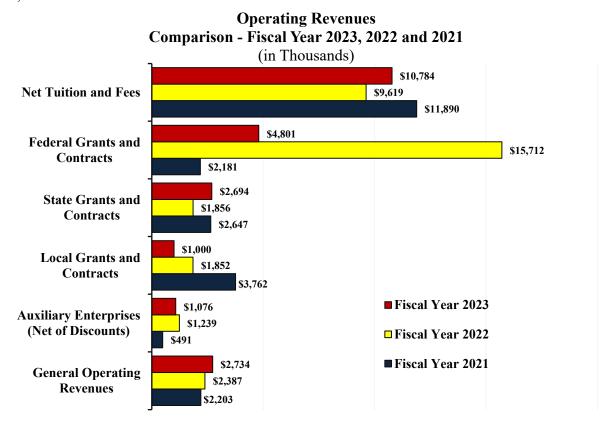
(In Thousands)

	Fig	Fiscal Year Fiscal Year		Fiscal Year		2023-2022		2022-2021		
Operating Revenues		2023		2022		2021	V	ariance		ariance
Tuition and Fees	\$	26,987	\$	26,593	\$	28,403	\$	394	\$	(1,810)
Scholarship Allowances and Discounts		(16,203)		(16,974)		(16,513)		771		(461)
Federal Grants and Contracts		4,801		15,712		2,181		(10,911)		13,531
State Grants and Contracts		2,694		1,856		2,647		838		(791)
Local Grants and Contracts		1,000		1,852		3,762		(852)		(1,910)
Auxiliary Enterprises (Net of Discounts)		1,076		1,239		491		(163)		748
General Operating Revenues		2,734		2,387		2,203		347		184
Total	\$	23,089	\$	32,665	\$	23,174	\$	(9,576)	\$	9,491

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position (Continued)

The following is a graphic illustration of total operating revenues for the years ended August 31, 2023, 2022 and 2021:



Key factors impacting total operating revenues:

2022-2023

- Tuition and Fees, net of discounts, were up \$1.2 million. This increase was due in part by larger enrollments in customized training and continuing education departments which added \$700 thousand in revenue over the previous year and \$2 per semester hour increase in tuition.
- Federal grants and contracts decreased by \$10.9 million. The majority of this decrease was due to a reduction in funds received over the previous year for the CARES Act Higher Education Emergency relief fund for enrollment losses, student financial needs, and health and safety supplies needed for the ongoing pandemic.
- General operating revenues increased by \$347 thousand largely due to course testing fees which had previously been recorded against actual expenditures incurred being reclassified as revenue. Total fees during the current year totaled \$306 thousand.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position (Continued)

• The College's auxiliary services revenue decreased by \$163 thousand. The decrease in revenue was due to the elimination of CARES Act Higher Education Relief Funding which the College received in the prior year for losses sustained mainly in campus dining. The amount reimbursed totaled \$523 thousand.

2021-2022

- Tuition and Fees, net of discounts, were down \$2.3 million. This decrease was due to a 7% enrollment decline over the previous year.
- Federal grants and contracts increased by \$13.5 million. The majority of this increase was due to additional funds received over the previous year for the CARES Act Higher Education Emergency relief fund for enrollment losses, student financial needs, and health and safety supplies needed for the ongoing pandemic.
- Local grants and contract decreased by \$1.9 million. This was partially due to a decrease of \$2 million in funding from Gulf Coast Growth Ventures and the City of Corpus Christi for the completion of the process technology pilot plant project.
- The College auxiliary services sustained losses in the prior year which were partially reimbursed by the CARES Act Higher Education Relief fund. The amount reimbursed totaled \$523 thousand.

Operating expenses consisted of the following:

Operating Expenses Years Ended August 31, 2023 through 2021

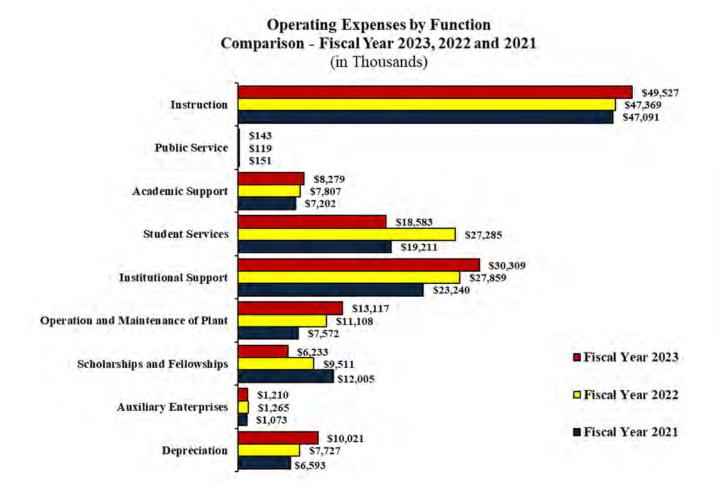
(In Thousands)

Operating Expenses	Fiscal Year 2023		Fiscal Year 2022		Fiscal Year 2021		2023-2022 Variance		2022-2021 Variance	
Instruction	\$	49,527	\$	47,369	\$	47,091	\$	2,158	\$	278
Public Service		143		119		151		24		(32)
Academic Support		8,279		7,807		7,202		472		605
Student Services		18,583		27,285		19,211		(8,702)		8,074
Institutional Support		30,309		27,859		23,240		2,450		4,619
Operation and Maintenance of Plant		13,117		11,108		7,572		2,009		3,536
Scholarships and Fellowships		6,233		9,511		12,005		(3,278)		(2,494)
Auxiliary Enterprises		1,210		1,265		1,073		(55)		192
Depreciation		10,021		7,727		6,593		2,294		1,134
Total	\$	137,422	\$	140,050	\$	124,138	\$	(2,628)	\$	15,912

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position (Continued)

The following is a graphic illustration of total operating expenses for the years ended August 31, 2023, 2022 and 2021:



Key factors impacting total operating expenses:

2022-2023

For the fiscal year, operating expenses decreased by \$2.6 million. Items having the largest impact on this increase were:

• Salaries increased by \$2.0 million. Salaries for all full-time faculty, exempt and non-exempt employees increased by 3%. Total cost of these raises was approximately \$900 thousand. In addition, the Board approved a one-time inflation relief payment of \$1,200 to all full-time employees and \$300 to part-time. Total cost of the payment was \$1.1 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position (Continued)

- Employee benefits increased by \$2.5 million. At fiscal year end, the College recorded its portion of pension and other post-employment obligation costs as calculated by the Employee Retirement System and Teachers Retirement System of Texas. For the current year, the net adjustment for both benefit costs increased by \$2.1 million when compared to the prior year. Additional cost for all other benefits prior to the adjustment was \$347 thousand due to the increase in salary expenditures.
- Total other expenses decreased by \$7.4 million. The CARES and HEERF grants provided \$5.9 million in additional funding during the previous year to purchase equipment and supplies to enhance instructional support which was no longer available. In addition, \$1.6 million was provided in the prior year from the unrestricted plant fund to cover similar expenditure needs.

2021-2022

For the fiscal year, operating expenses increased by \$15.9 million. Items having the largest impact on this increase were:

- Salaries increased by \$4.5 million. Salaries for all full-time faculty, exempt and non-exempt employees increased by 4%. Total cost of these raises was approximately \$2.4 million. In addition, the Board approved a one-time inflation relief payment of \$1,000 to all full-time employees and \$500 to part-time. Total cost of the payment was \$1.1 million. An additional \$1 million was for new positions and upgrades.
- Employee benefits decreased by \$2.4 million. At fiscal year end the College recorded its portion of pension and other post-employment obligation costs as calculated by the Employee Retirement System and Teachers Retirement System of Texas. For the current year the net adjustment for both decreased benefit costs by \$4.5 million. Additional cost for health insurance prior to the adjustment was \$290 thousand.
- Total other expenses increased by \$14.2 million. Student service expenses increased by \$8.1 million. Funding of \$5.9 million under the CARES and HEERF grants provided a portion of this funding with an additional \$1.6 million coming from the unrestricted plant fund. Funds were used to purchase supplies and non-capitalized equipment for the new Oso Creek campus. In addition, \$3.8 million of the grant funds referred to previously were used to also purchase equipment and supplies to enhance instructional support service.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position (Continued)

Non-operating revenues and expenses consisted of the following:

Non-Operating Revenues and Expenses Years Ended August 31, 2023 through 2021

(In Thousands)

Non-Operating Revenues	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	2023-2022 Variance	2022-2021 Variance	
State Appropriations	\$ 25,354	\$ 24,081	\$ 23,517	\$ 1,273	\$ 564	
Maintenance Ad Valorem Taxes	65,972	60,516	57,023	5,456	3,493	
Debt Service Ad Valorem Taxes	23,203	23,000	23,200	203	(200)	
Federal Revenue, Non Operating	17,113	20,756	27,236	(3,643)	(6,480)	
Investment Income	2,806	1,307	1,100	1,499	207	
Change In Fair Value of Investments	2,107	(4,960)	(330)	7,067	(4,630)	
Other Non-Operating Revenues	4,334	2,465	2,332	1,869	133	
Total Non-Operating Revenues	140,889	127,165	134,078	13,724	(6,913)	
Non-Operating Expenses						
Interest on Capital Related Debt	9,570	9,874	10,464	(304)	(590)	
Bond Issuance Costs	_	-	75	-	(75)	
Other Non-Operating Expenses	1,191	8	12	1,183	(4)	
Loss on Disposal of						
Capital Assets	4	204	94	(200)	110	
Total Non-Operating Expenses	10,765	10,086	10,645	679	(559)	
Net Non-Operating Revenues	\$ 130,124	\$ 117,079	\$ 123,433	\$ 13,045	\$ (6,354)	

Key factors impacting non-operating revenues and expenses:

2022-2023

- Maintenance ad valorem taxes collected during the year increased by \$5.5 million. The additional tax revenue resulted from a 12.5% increase in property tax values. The property tax rate decreased from .283340 to .266104 per hundred-dollar valuation.
- State appropriations increased by \$1.3 million. At fiscal year end the College recorded the State's portion of pension and other post-employment obligations as calculated by the Employee Retirement System and Teachers Retirement System of Texas. Contributions for fiscal years 2023 and 2022 were \$1.9 million and \$33 thousand, respectively.
- The increase in investment income of \$1.5 million resulted from an increase in the average interest yield rate from .501% to 2.416%.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Revenues, Expenses and Changes in Net Position (Continued)

- The increase in the Change in Fair Value of Investments of \$7 million was due to the investments in the College's investment portfolio that were purchased during the COVID-19 pandemic when the market interest rates were near zero approaching their maturity dates at the end of fiscal year 2023.
- The decrease in Federal revenue of \$3.6 million was largely due to a reduction in COVID related funding to support students and provide educational institutions with monies to purchase protective equipment, and other needs when compared to the amount received in the prior year.
- Other non-operating revenues increased by \$1.9 million as a direct result of increased funding from the CARES Act Higher Education Relief Program for tuition losses sustained for enrollment declines during the COVID-19 pandemic. Total funds used totaled \$2.3 million.

2021-2022

- Maintenance ad valorem taxes collected during the year increased by \$3.5 million. The additional tax revenue resulted from a 3.74% increase in property tax values. The property tax rate decreased from .288600 to .283340 per hundred-dollar valuation.
- State appropriations increased by \$564 thousand. This increase was largely due to an increase in base appropriations received from the State over the prior biennium of \$879 thousand.
- The increase in investment income of \$207 thousand resulted from an increase in the average interest yield rate from .383% to 0.501%.
- The decrease in the Change in Fair Value of Investments of \$5 million was due to the increase in market interest rates during the fiscal year compared to the interest rate yield of the majority of the investments in the College's investment portfolio that were purchased during the COVID pandemic when the market interest rates were near zero.
- The decrease in Federal revenue of \$6.5 million was largely due to a reduction in COVID related funding to support students and provide educational institutions with monies to purchase protective equipment, and other needs when compared to the amount received in the prior year.
- Other non-operating expenses decreased by \$559 was mostly due the reduction of interest paid on capital related debt.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Statement of Cash Flows

The final statement presented by Del Mar College is the Statement of Cash Flows. The Statement of Cash Flows presents detailed information about the cash activity of the College during the year. The statement is divided into five parts. The first part deals with operating cash flows and shows the net cash used by the operating activities of the College. The second section reflects cash flows from non-capital financing activities. This section reflects the cash received and spent for nonoperating, non-investing, and non-capital financing purposes. The third section deals with cash flows from capital and related financing activities. This section deals with the cash used for the acquisition and construction of capital assets and related items. The fourth section reflects the cash flows from investing activities and shows the purchases, proceeds, and interest received from investing activities. The fifth section reconciles the net cash used to the operating income or loss reflected on the Statement of Revenues, Expenses, and Changes in Net Position. Condensed financial information from the Statement of Cash Flows is as follows:

Statement of Cash Flows Years Ended August 31, 2023 through 2021

(In Thousands)

Fiscal Vear

Fiscal Vear

Fiscal Year 2021

(99,920)

133,157

(92,856)

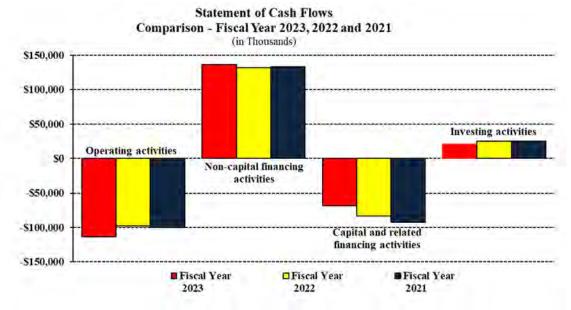
24,699

(34,920)

91,179

56,259

	1.1	scai i cai	riscai i cai			
Cash provided (used) by:		2023	2022			
Operating activities	\$	(113,379)	\$ (97,935)	\$		
Non-capital financing activities		136,528	131,592			
Capital and related financing activities		(68,112)	(83,826)			
Investing activities		20,113	24,752			
Net change in cash and cash equivalents		(24,850)	(25,417)			
Cash and cash equivalents - September 1	-	30,842	56,259			
Cash and cash equivalents - August 31	\$	5,992	\$ 30,842	\$		



MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Capital Asset and Debt Administration

The College had \$443 million invested in capital assets on August 31, 2023, and \$411 million on August 31, 2022. Capital assets are net of accumulated depreciation of \$129 million and \$120 million for fiscal years 2023 and 2022, respectively. Depreciation charges totaled \$10 million and \$7.7 million for fiscal years 2023 and 2022, respectively. New equipment purchases of \$1.4 million and \$2.4 million were made for fiscal years 2023 and 2022, respectively.

Additions of \$39.9 million were added to construction work in progress for the following projects:

Construction Work in Progress Additions - Fiscal Year 2023

(\$'s in thousands)

Project	Location	Amount
Main, STEM, Culinary Arts Buildings	Oso Creek	\$ 11,454
Central Plant	Oso Creek	601
Central Plant Upgrade	Windward Campus	1,903
Building Re-roofing projects	Heritage Campus	1,376
White Library Renovation	Heritage Campus	13,662
Fine Arts/Music Building	Heritage Campus	3,883
Harvin Center Building	Heritage Campus	225
Memorial Building	Heritage Campus	3,218
Police Station	Heritage Campus	1,023
General Academic/Music Building	Heritage Campus	24
Campus Edge	Heritage Campus	49
Campus Edge	Windward Campus	96
Emergency Response Facility	Windward Campus	1,008
CED Board Room	Center for Economic Dev	516
ERP Implementation		849
		\$ 39,887

Construction work in progress totaling \$160.4 million was moved to buildings and improvements with the completion of the following projects:

Project Completions

Fiscal Year 2023

(\$'s in thousands)

Location		Amount
Oso Creek	\$	148,200
Heritage & Windward Campuses		8,500
Heritage Campus		3,540
Heritage & Windward Campuses		134
Windward Campus		25
	\$	160,399
	Heritage & Windward Campuses Heritage Campus Heritage & Windward Campuses	Oso Creek \$ Heritage & Windward Campuses Heritage Campus Heritage & Windward Campuses

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Capital Asset and Debt Administration (Continued)

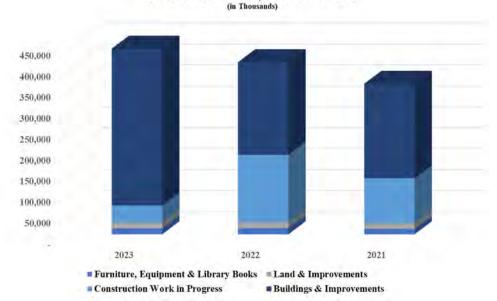
The College had \$572.5 million in capital assets, and \$129.4 million in accumulated depreciation on August 31, 2023.

Capital Assets (Net of Depreciation) Years Ended August 31, 2023 through 2021

(In Thousands)

	2023	2022	2021
Land	\$ 12,649	\$ 12,649	\$ 12,649
Construction in Progress	40,860	161,412	107,365
Buildings and Improvements	374,212	220,693	225,377
Land Improvements	1,669	1,556	1,341
Library Books	711	659	634
Equipment	11,033	11,843	11,697
Right-to-use Leased Equipment	209	122	176
Right-to-use Subscription Assets	 1,758	1,752	
Net capital assets	\$ 443,101	\$ 410,686	\$ 359,239

Capital Asset Comparison Fiscal Years 2023, 2022 and 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Capital Asset and Debt Administration (Continued)

Total bond payable liability balances at August 31, 2023, 2022, and 2021 are as follows:

	(In Thousands)		
Outstanding Debt - Bonds	2023	2022	2021
Del Mar College District Limited Tax Refunding Bonds, Series 2013	7,345	7,375	7,405
Del Mar College District Limited Tax Refunding Bonds, Series 2014	-	1,330	4,535
Del Mar College District Limited Tax Refunding and Improvement Bonds, Series 2015	9,880	11,875	12,125
Del Mar College District Limited Tax Bonds, Series 2016	58,665	60,120	61,505
Del Mar College District Combined Fee Revenue Refunding Bonds, Series 2016	8,450	9,910	11,300
Del Mar College District Limited Tax Bonds, Series 2017	6,860	7,225	7,575
Del Mar College District Limited Tax Bonds, Series 2018A	41,000	41,855	42,670
Del Mar College District Limited Tax Bonds, Series 2018B	53,200	54,305	55,355
Del Mar College District Limited Tax Bonds, Series 2020A	22,150	22,150	22,150
Del Mar College District Limited Tax Bonds, Series 2020B	56,285	56,285	56,285
Del Mar College District Limited Tax Bonds, Series 2021	-	4,230	8,435
Total	\$ 263,835	\$ 276,660	\$ 289,340

The College's bond ratings for the two issuances dated June 1, 2020, are "Aa2", and "AA+" by Moody's Investor Service and Fitch Ratings, Inc., respectively. Certain of the District's outstanding tax supported debt has an underlying rating of "Aa2" by Moody's and/or "AA" by Standard and Poor's Global. See Notes 8 and 9 for additional information.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Economic Factors That Will Affect the Future

Even though the Pandemic negatively affected all levels of the US economy, the Community College industry has decided to stay the course until recovery is complete. As we plan, the Texas Legislature has established a new method of funding community colleges. Texas House Bill 8 primarily established a new set of funding formulas, changing how Texas provides community colleges with state appropriation dollars. The old formula prioritized enrollment, awarding state funds based on the number of hours and types of courses students take. This system presented many challenges, driven mainly by consistent decreases in enrollment in the wake of the COVID-19 pandemic which led to funding instability. The new outcomes-based system had great potential to vastly improve the skilled Texas labor force. That means that they have positioned themselves well to equip large numbers of Texans with the specialized skills required by emerging and highdemand jobs. The bill also moves to address the cost barrier to students by investing \$125 million in the Texas Education Opportunity Grant program which increased funding from 28% to 70% of eligible students under the state's need-based financial aid program. In addition, the state also dedicated \$78.6 million to financial aid for low-income high school students who want to take a dual credit course. This scholarship ensures that low-income students can take dual credit courses at no cost.

The economic outlook for the College District is strong and directly tied to the increase in capital investment by industry within the Coastal Bend region. Last year, Corpus Christi saw an 18.4% increase in crude oil and 29.4% increase in refined products exported. Dredging vessels in the Port of Corpus Christi are carving deeper and wider pathways into the ship channel to accommodate more oceangoing carriers. This will significantly add to the already large increase in products exported.

An increase in taxable assessed property values of 17.5% over the prior year has allowed the college to lower its maintenance and operating property tax rate by nearly 8.9% while maintaining the same level of budgeted property tax revenue. Also, during fiscal year 2023, final installments on two taxable bond issues were made lowering the annual debt service payment by \$1.7 million. When combining the increase in taxable property assessed value, the debt service tax was able to be lowered by nearly 17%.

To position the College for any possible losses in revenues, administration leaders with approval of the Board of Regents, created a "Risk Reserve Fund" from unrestricted operating reserves added during fiscal year 2020 of \$8.6 million. This reserve continues to make funds available should unanticipated potential losses occur from reduced state funding, reduced property tax collections, loss in tuition revenue or catastrophic loss in future periods.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Request for Information

This financial report is intended to provide a general overview of Del Mar College's finances. Requests for additional financial information may be addressed to Del Mar College Comptroller's Office, 101 Baldwin Blvd., Corpus Christi, Texas 78404.

John Johnson

Comptroller

Del Mar College

Del Mar College Statements of Net Position

Statements of Net 1 osition		August 31,				
-		2022				
ASSETS	2023	(Restated)				
Current Assets:						
Cash and Cash Equivalents (Note 4)	\$ 4,732,644	\$ 29,001,709				
Short Term Investments (Note 4)	71,105,206	57,816,547				
Accounts Receivable, Net (Note 6)	8,147,007	8,893,254				
Taxes Receivable (Note 6)	2,024,371	1,998,708				
Prepaid Expenses		271,808				
Total Current Assets	86,009,228	97,982,026				
Noncurrent Assets:						
Restricted Cash and Cash Equivalents (Note 4)	1,259,823	1,840,628				
Restricted Investments (Note 4)	21,100,439	49,867,278				
Lease Receivable (Note 10)	2,504,023	2,690,680				
Capital Assets, Net (Note 7)	443,101,436	410,686,157				
Total Noncurrent Assets	467,965,721	465,084,743				
Total Assets	553,974,949	563,066,769				
Deferred Outflows of Resources						
Deferred Loss on Refunding Bonds	432,555	645,564				
Deferred Outflows Related to Pensions (Note 11)	10,330,905	6,568,541				
Deferred Outflows Related to OPEB (Note 16) Total Deferred Outflows of Resources	1,692,507 12,455,967	1,088,251				
_		8,302,356				
Total Assets and Deferred Outflows of Resources	566,430,916	571,369,125				
LIABILITIES Commont Link likition						
Current Liabilities:	10.027.269	12 252 460				
Accounts Payable and Accrued Liabilities (Note 6)	10,037,368	13,252,469				
Accrued Compensable Absences - Current Portion (Note 8 and 14)	764,131	757,937				
Subscription Based Information Technology Arrangement - Current Portion (Note 22)	1,064,427	580,282				
Net OPEB Liability - Current Portion (Note 16)	1,401,343	1,378,047				
Funds Held for Others	2,028,929	2,240,556				
Unearned Revenues (Note 6)	14,072,764	16,622,766				
Bonds Payable - Current Portion (Note 8 and 9)	11,485,000	12,825,000				
Total Current Liabilities Noncurrent Liabilities:	40,853,962	47,657,057				
Accrued Compensable Absences (Note 8 and 14)	7,170,135	7,119,736				
Lease Liability (Note 10)	211,991	126,432				
Subscription Based Information Technology Arrangement Liability (Note 22)	380,420	843,165				
Net Pension Liability (Note 11)	24,717,359	10,452,505				
Net OPEB Liability (Note 16)	52,500,876	65,674,810				
Bonds Payable (Note 8 and 9)	278,733,531	292,565,618				
Total Noncurrent Liabilities	363,714,312	376,782,266				
Total Liabilities	404,568,274	424,439,323				
Deferred Inflows of Resources	101,000,00					
Deferred Inflows Related to Pensions (Note 11)	1,758,324	11,207,366				
Deferred Inflows Related to OPEB (Note 16)	15,195,396	6,466,712				
Deferred Inflows Related to Lease Receivable (Note 10)	2,504,083	2,690,723				
Total Deferred Inflows of Resources	19,457,803	20,364,801				
Total Liabilities and Deferred Inflows of Resources	424,026,077	444,804,124				
NET POSITION, AS RESTATED	<u> </u>					
Net Investment in Capital Assets	165,394,456	147,654,253				
Restricted for:						
Expendable	0.601.063	0.530.103				
Debt Service	9,631,963	8,539,483				
Loan Funds Unrestricted	1,423 (32,623,003)	1,423 (29,630,158)				
-	\$ 142,404,839	\$ 126,565,001				
See Notes to Eineneial Statements	Ψ 1129TUT9UJ/	Ψ 120,000,001				

See Notes to Financial Statements

(Continued)

Del Mar College Component Unit Statements of Financial Position

 $\label{eq:condition} \textbf{Del Mar College Foundation, Inc.}$

	June 30 ,							
ASSETS		2023		2022				
Cash and Cash Equivalents (Note 4)	\$	1,622,755	\$	2,833,761				
Certificates of Deposit		500,000		-				
Accounts Receivable		11,906		10,382				
Investments (Note 4 and 24)		13,102,836		9,690,416				
Unconditional Promises to Give (Note 6)		290,606		278,935				
Total Current Assets		15,528,103						
Endowment Investments (Note 4)		15,083,121		15,017,373				
Long-Term Unconditional Promises to Give (Note 6)		219,253		367,458				
Beneficial Interest in Irrevocable Charitable Trust (Note 24)		818,243		785,484				
Total Assets		31,648,720		28,983,809				
LIABILITIES								
Accounts Payable		10,225		6,264				
Due to Del Mar College		76,716		77,932				
Total Liabilities		86,941		84,196				
NET ASSETS								
Without Donor Restrictions		7,345,239		6,832,300				
With Donor Restrictions		24,216,540		22,067,313				
Total Net Assets	\$	31,561,779	\$	28,899,613				

See Notes to Financial Statements.

Del Mar College Statements of Revenues, Expenses and Changes in Net Position

		ust 31,			
				2022	
Operating Revenues		2023	(Restated)		
Tuition and Fees (net of discounts of \$16,202,905		_		_	
and \$16,974,141, respectively)	\$	10,784,043	\$	9,619,277	
Federal Grants and Contracts		4,800,930		15,711,535	
State Grants and Contracts		2,694,143		1,855,831	
Local Grants and Contracts		999,306		1,852,274	
Auxiliary Enterprises		1,076,226		1,239,174	
General Operating Revenues		2,734,095		2,386,870	
Total Operating Revenues (Schedule A)		23,088,743		32,664,961	
Operating Expenses					
Instruction		49,526,937		47,368,438	
Public Service		143,399		119,430	
Academic Support		8,278,636		7,806,899	
Student Services		18,582,537		27,285,414	
Institutional Support		30,308,940		27,859,243	
Operation and Maintenance of Plant		13,117,227		11,107,937	
Scholarships and Fellowships		6,232,962		9,510,978	
Auxiliary Enterprises		1,210,035		1,264,698	
Depreciation		10,021,138		7,727,017	
Total Operating Expenses (Schedule B)		137,421,811		140,050,054	
Operating Loss		(114,333,068)		(107,385,093)	
Non-Operating Revenues (Expenses)					
State Appropriations		25,353,817		24,081,016	
Maintenance Ad Valorem Taxes		65,971,659		60,515,606	
Debt Service Ad Valorem Taxes		23,202,803		23,000,450	
Federal Revenue, Non Operating		17,113,420		20,756,257	
Loss on Disposal of Capital Assets		(4,314)		(203,695)	
Investment Income		2,805,734		1,307,263	
Change in Fair Value of Investments		2,107,474		(4,960,357)	
Interest on Capital Related Debt		(9,569,618)		(9,873,962)	
Other Non-Operating Revenues		4,334,489		2,464,571	
Other Non-Operating Expenses		(1,191,543)		(8,049)	
Net Non-Operating Revenues (Schedule C)		130,123,921		117,079,100	
Capital Contributions					
Contributions from Other Agencies		48,985		285,000	
Increase in Net Position		15,839,838		9,979,007	
Net Position					
Net Position - Beginning of Year, As Restated (Note 2)		126,565,001		116,585,994	
Net Position - End of Year	\$	142,404,839	\$	126,565,001	

See Notes to Financial Statements

(Continued)

Del Mar College Component Unit Statements of Activities

Del Mar College Foundation, Inc.

Year Ended June 30, 2023 With Comparative Totals
For the Year Ended June 30, 2022

	Without Donor Restrictions		With Donor Restrictions		Total			
					2023			2022
Support, Revenue and Gains:								
Scholarship Contributions	\$	21,284	\$	1,423,341	\$	1,444,625	\$	1,737,538
Designated Scholarship Contributions		_		352,464		352,464		332,302
Grants, Managed Funds, and Other Contributions		255,438		996,306		1,251,744		1,118,290
Net Investment Income		1,026,936		1,615,068		2,642,004		(4,096,061)
Contributed Services and Expenses		810,986		-		810,986		818,396
Net Assets Released from Restrictions		2,187,952		(2,187,952)		-		-
Total Support, Revenue and Gains		4,302,596		2,199,227		6,501,823		(89,535)
Program Expenses:								
Foundation Services		3,382,013		-		3,382,013		3,468,805
Development Services		457,644		-		457,644		435,116
Total Program Expenses		3,839,657		-		3,839,657		3,903,921
Change in Net Assets		462,939		2,199,227		2,662,166		(3,993,456)
Transfers and Reclassifications		50,000		(50,000)		-		-
Net Assets, Beginning of Year		6,832,300		22,067,313		28,899,613		32,893,069
Net Assets - End of Year	\$	7,345,239	\$	24,216,540	\$	31,561,779	\$	28,899,613

See Notes to Financial Statements.

Del Mar College Statements of Cash Flows

	Year Ended August 31,			
			2022	
		2023	(Restated)	
Cash Flows from Operating Activities:		_		
Receipts from Students and Other Customers	\$	11,708,422	\$ 8,161,670	
Receipts from Grants and Contracts		6,413,871	23,285,094	
Receipts from Student Organizations and Other Agency Transactions		1,187,896	1,367,402	
Payments to Student Organizations and Other Agency Transactions		(1,399,523)	(1,229,511)	
Payments to Suppliers for Goods and Services		(39,516,359)	(37,520,156)	
Payments to or on Behalf of Employees		(77,617,355)	(73,021,766)	
Payments for Scholarships and Fellowships		(16,815,107)	(21,289,323)	
Other General Operating Receipts		2,659,095	2,311,870	
Net Cash Used by Operating Activities		(113,379,060)	(97,934,720)	
Cash Flows from Non-Capital Financing Activities:				
Receipts from State Appropriations		25,409,635	23,948,284	
Receipts from Ad Valorem Taxes		89,148,799	83,374,715	
Receipts from Non Operating Federal Revenue		21,970,094	24,269,109	
Net Cash Provided by Non-Capital Financing Activities		136,528,528	131,592,108	
Cash Flows from Capital and Related Financing Activities:				
Purchases of Capital Assets		(42,391,746)	(59,092,397)	
Payments on Capital Debt - Principal		(12,825,000)	(12,680,000)	
Payments on Capital Debt - Interest		(12,895,239)	(12,053,203)	
Net Cash Used by Capital and Related Financing Activities		(68,111,985)	(83,825,600)	
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments		80,965,433	113,742,337	
Interest on Investments		2,526,993	1,371,794	
Purchase of Investments		(63, 379, 779)	(90,362,562)	
Net Cash Provided by Investing Activities		20,112,647	24,751,569	
Decrease in Cash and Cash Equivalents		(24,849,870)	(25,416,643)	
Cash and Cash Equivalents—September 1		30,842,337	56,258,980	
Cash and Cash Equivalents—August 31	\$	5,992,467	\$ 30,842,337	

(Continued)

See Notes to Financial Statements

Del Mar College Statements of Cash Flows

	Year Ended August 31,				
		2022			
	2023	(Restated)			
Reconciliation of Net Operating Loss to Net Cash					
Used by Operating Activities:					
Operating Loss Adjustments to Reconcile Net Loss to Net Cash Used by Operating Activities:	(114,333,068)	(107,385,093)			
Depreciation Expense	10,021,138	7,727,017			
Bad Debt Expense	204,338	151,709			
Changes in Assets, Deferred Outflows of Resources,					
Liabilities, and Deferred Inflows of Resources:					
Receivables, Net	242,647	(1,898,728)			
Prepaid Expenses	271,808	688,011			
Lease Receivable	186,657	186,660			
Accounts Payable and Accrued Liabilities	(3,215,101)	3,165,060			
Compensated Absences	56,593	128,285			
Funds Held for Others	(211,627)	137,891			
Unearned Revenues	(2,550,002)	2,992,401			
Net Pension Liability	14,264,854	(11,577,545)			
Net OPEB Liability	(13,150,638)	5,816,734			
Net Lease Liability	85,559	(52,647)			
Net SBITA Liability	21,400	1,423,447			
Deferred Outflows of Resources	(4,366,620)	2,208,306			
Deferred Inflows of Resources	(906,998)	(1,646,228)			
Net Cash Used by Operating Activities	(113,379,060)	(97,934,720)			
Noncash Investing, Capital and Financing Activities:					
Contribution of Capital Assets	\$ 48,985	\$ 285,000			
Change in Fair Value of Investments	2,107,474	(4,960,357)			
Total Noncash Investing, Capital and Financing Activities	\$ 2,156,459	\$ (4,675,357)			

See Notes to Financial Statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 1 - Reporting Entity

Del Mar College District, the College, was established in 1935, in accordance with the laws of the state of Texas, to serve the educational needs of Corpus Christi and the surrounding communities. The College is considered to be a special purpose, primary government engaged in business type activities. 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.

Discrete Component Unit

Using the criteria established by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-An Amendment of GASB Statements No. 14 and No. 34*, the College's management has determined the Del Mar College Foundation ("the Foundation") should be reported as a discrete component unit of the College because of the nature and significance of its relationship with the College. The Foundation is a component unit if the Foundation raises and holds economic resources for the direct benefit of the College and the Foundation is significant compared to the College.

Del Mar College Foundation ("the Foundation") is a Texas nonprofit corporation, chartered in 1983, to provide supplemental financial resources to advance the institutional goals and expand the educational services of the College. It is the intention of the Foundation to support educational initiatives which will enhance the quality of facilities and instruction, increase and diversify educational services, and improve accessibility to educational opportunities for students, faculty, staff, and residents of the geographic areas served by the College. The Foundation is accounted for separately in the Basic Financial Statements of the College and has a June 30 fiscal year end. The Foundation's Notes to Financial Statements are disclosed in Note 24. Complete financial statements of Del Mar College Foundation can be obtained from the administrative offices of the Foundation.

Note 2 - Summary of Significant Accounting Policies

A. Reporting Guidelines

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 2 – Summary of Significant Accounting Policies (Continued)

B. Nature of Operations

Del Mar College is a political subdivision of the State of Texas located in Nueces County. The College offers academic, general occupational, developmental, and continuing adult education programs. The College is governed by a nine member Board of Regents who serve staggered sixyear terms. Five Regents are elected to represent single-member districts and four members are elected at large. Three positions are filled every two years. Vacancies on the Board are filled for an unexpired term according to Board bylaws.

C. <u>Tuition Discounting</u>

Texas Public Education Grants

Certain tuition amounts are required to be set aside for use as scholarships for qualifying students. This set aside, called the Texas Public Education Grant (TPEG), is shown with tuition and fees revenue amounts as a separate set aside amount (Texas Education Code §56.0333). When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. If the amount is dispersed directly to the student, the amount is recorded as a scholarship expense.

Title IV, Higher Education Agency Program Funds

Certain Title IV HEA Program funds are received by the College to pass through to the student. These funds are initially received by the College and recorded as revenue. When the award is used by the student for tuition and fees, the amount is recorded as a tuition discount. If the amount is dispersed directly to the student, the amount is recorded as a scholarship expense.

Other Tuition Discounts

The College awards tuition and fees scholarships from institutional funds to students who qualify. When these amounts are used for tuition and fees, the amount is recorded as a tuition discount. If the amount is dispersed directly to the student, the amount is recorded as a scholarship expense.

D. Basis of Accounting

The financial statements of the College have been prepared on the accrual basis, whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay. The College's financial statements are prepared using the economic resources measurement focus. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

E. Budgetary Data

Each community college 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 District's Board of Regents adopts the budget, which is prepared on the accrual basis of accounting. A copy of the approved budget and subsequent amendments must be filed with the Texas Higher Education Coordinating Board, Legislative Budget Board, Legislative Reference Library, and Governor's Office of Budget and Planning by December 1.

F. 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 original maturities of three months or less from the date of acquisition.

G. <u>Investments</u>

Investments consist of balances in privately managed public funds investment pools, commercial paper and investments in United States (U.S.) securities and U.S. Agency securities. The College reports all investments at fair value, except for investment pools. The College's investment pools are valued and reported at amortized cost, which approximates fair value. (The governing board has designated public funds investment pools to be short-term and included in cash and cash equivalents.) Fair values are based on published market rates. Short-term investments have an original maturity greater than three months but less than one year at time of purchase. Long-term investments have an original maturity of greater than one year at the time of purchase. Restricted cash and investments are for capital projects funded by external debt issuances and reserves set aside in accordance with bond covenants for certain bond issuances.

H. Capital Assets

Capital assets are stated at cost. Donated capital assets are valued at their estimated acquisition value on the date received. Purchases of items with a life expectancy of greater than one year and with a cost in excess of \$5,000 are considered capital assets. Renovations to buildings, infrastructure 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The following lives are used:

Buildings	50 years
Facilities and Other Improvements	20 years
Library Books	15 years
Furniture, Machinery, Vehicles and Other Equipment	10 years
Telecommunications and Peripheral Equipment	5 years
*** 1 0 1	3.7 4

Works of Art Not depreciated

Right to Use Asset

A right to use asset conveys control of the right to use another entity's nonfinancial asset over the duration of an agreed-upon lease term or other arrangement in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

Subscription Asset

A subscription asset derives from subscription-based information technology arrangements (SBITAs) that convey control of the right to use another entity's information technology software, alone or in combination with tangible capital assets, for a specified period in an exchange or exchange-like transaction.

I. Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Employees Retirement System of Texas (ERS) State Retiree Health Plan (SRHP) 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 the other post-employment benefits; OPEB expense; and information about assets, liabilities and additions to/deductions from SRHP's fiduciary net position. Benefit payments are recognized when due and are payable in accordance with the benefit terms.

J. Pensions

The College participates in the Teacher Retirement System of Texas (TRS) pension plan, a multiple-employer cost sharing defined benefit pension plan with a special funding situation. The fiduciary net position of 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, and 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

K. <u>Deferred Outflows of Resources</u>

In addition to assets, the College is aware that the Statement of Net 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 will not be recognized as an outflow of resources (expense) until then. Governments are permitted only to report deferred outflows in circumstances specifically authorized by the GASB. Typical deferred outflows for community colleges are deferred charges on refunded debt, pensions and OPEB.

The gain or loss on the early retirement of debt is deferred and amortized over the shorter of (1) the remaining amortization period that was used in the original refunding or (2) the life of the newly issued debt.

L. Funds Held in Trust for Others

At August 31, 2023 and 2022, the College held, in trust funds, amounts of \$2,028,929 and \$2,240,556 respectively, that pertain primarily to student organizations. These funds are not available to support the College's programs.

M. Unearned Revenues

Unearned revenues include the (1) amounts received for tuition and fees for the fall term of the next fiscal year and are not revenue in the current year, (2) unearned lease revenue that has not been earned, and (3) amounts received from grants and contract sponsors that also have not been earned.

N. Bond Discounts/Premiums

Bond discounts/premiums are deferred and amortized over the term of the bond. Bond discounts/premiums are presented as a reduction/addition of the face amount of bonds payable.

O. <u>Deferred Inflows of Resources</u>

In addition to liabilities, the College is aware that the Statement of Net 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 future periods and so will not be recognized as an inflow of resources (revenue) until that time. Governments are permitted only to report deferred inflows in circumstances specifically authorized by the GASB.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

P. Estimates

The preparation of the 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.

Q. Operating and Non-Operating Revenue and Expense Policy

The College distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the College's principal ongoing operations. As business-type activities, the College's operating revenues and expenses generally result from providing services in connection with the college's principal ongoing operations. The principal operating revenues are tuition and related fees, net of discounts. The College also recognizes as operating revenue Federal/State/Local Grants, Non-Governmental Grants and Contracts, Auxiliary Enterprises, and Other Operating Revenues. The Texas Higher Education Coordinating Board requires colleges to classify the revenue received for federal Title IV grant programs (i.e., Pell grants) as operating revenue rather than non-operating revenue. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. The operation of the bookstore is not performed by the College.

R. Restricted and Unrestricted Resources

When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first when allowable, then unrestricted resources as they are needed.

S. Net Position

The College's 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.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Unrestricted net position: Unrestricted net position represents resources derived from student tuition and fees, state appropriations, sales and services of educational departments and auxiliary enterprises which are substantially self-supporting activities that provide services for students, faculty and staff. 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. When an expense is incurred that can be paid using either restricted or unrestricted resources, the College's policy is to first apply the expense towards restricted resources.

T. Prior Year Restatement

The College implemented GASB 96 Subscription-Based Information Technology Arrangements (SBITAs) that requires recognition of certain contracts that convey control of the right to use another party's information technology software as assets and liabilities for SBITAs that previously were classified as outflows of resources based on the payment provisions of the contract. This change represents a change in a generally accepted accounting principle and is applied retrospectively, accordingly the College was required to restate beginning net positions in the initial adoption period.

The effect of the change was to increase beginning net positions by the following amounts as of September 1, 2021:

Net Position, beginning of year as originally reported August 31, 2022		\$ 126,236,115
Prior period adjustments - implementation of GASB 96:		
Net SBITA Asset	1,752,333	
Net SBITA Liability	(1,423,447)	328,886
Net Position, beginning of the year as restated 2022		\$ 126,565,001

Note 3 - Authorized Investments

Del Mar College is authorized to invest in obligations and instruments as defined in the Public Funds Investment Act (Sec. 2256.001 Texas Government Code). Such investments include (1) obligations of the United States or its agencies, (2) constant-dollar, Texas Local Government Investment Pools, (3) money market mutual funds, (4) certificates of deposit, and (5) other instruments and obligations authorized by the statute.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 4 - Deposits and Investments

Cash and cash equivalents included on Exhibit 1, Statement of Net Position, consist of the items reported below:

Reconciliation of Cash and Cash Equivalents to Exhibit 1, Statement of Net Position

	2023			20	22	22	
		College		oundation	College	Foundation	
Demand Deposits	\$	89,112	\$	183,078	\$ 117,701	\$	657,755
Money Market		-		1,436,767	-		2,175,191
Sweep Account		1,847,646		-	1,191,715		-
Logic Pool		4,032,153		-	29,512,955		-
Certificate of Deposit		-		500,000	-		5
Petty Cash on Hand		23,556		2,910	 19,966		810
Total Cash and Deposits	\$	5,992,467	\$	2,122,755	\$ 30,842,337	\$	2,833,761
Exhibit 1							
Cash and Cash Equivalents	\$	4,732,644	\$	2,122,755	\$ 29,001,709	\$	2,833,761
Restricted Cash and Cash Equivalents		1,259,823			1,840,628		
	\$	5,992,467	\$	2,122,755	\$ 30,842,337	\$	2,833,761

Investments included on Exhibit 1, Statement of Net Position, consist of the items reported below:

Reconciliation of Investments to Exhibit 1, Statement of Net Position

Type of Security	2023			2022				
		College	Foundation		College		Foundation	
Municipal Notes	\$	23,896,339	\$	_	\$	42,251,552	\$	-
Mutual Funds		-		27,016,286		-		23,566,781
Commercial Paper		7,966,111		-		13,497,061		-
U.S. Government Agencies		60,343,195		-		51,935,212		-
Alternative Investments				1,169,671				1,141,008
Total Investments	\$	92,205,645	\$	28,185,957	\$	107,683,825	\$	24,707,789
Exhibit 1								
Short Term Investments	\$	71,105,206	\$	13,102,836	\$	57,816,547	\$	9,690,416
Restricted Investments		21,100,439		15,083,121		49,867,278		15,017,373
	\$	92,205,645	\$	28,185,957	\$	107,683,825	\$	24,707,789

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 4 - Deposits and Investments (Continued)

Interest Rate Risk

College

In order to limit interest and market rate risk from changes in interest rates, the College's adopted Investment Policy sets a maximum stated maturity limit of two years for operating funds and five years for reserve funds. The maximum weighted average maturity (WAM) is restricted to one-year for the operating and reserve funds portfolios and compared quarterly to the six-month and one year Treasury Bill. As of August 31, 2023, the College's portfolio had no holdings with stated maturities beyond 601 days.

Foundation

In order to limit interest and market rate risk from changes in interest rates, the Foundation's Investment Policy sets a maximum stated maturity limit of one year for capital campaigns, special projects and short-term funds. Short-term funds will be held in limited-risk investment vehicles.

The Foundation's endowment assets will have a long-time life span which parallels the life of the institution. As such, assets are invested in funds with maturities that extend well beyond a normal market cycle. However, by careful management and sufficient portfolio diversification, there will be lessened volatility in the investments, which will help to assure a reasonable consistency of return.

Credit Risk

College

In accordance with state law and the College's investment policy, investments in U.S. government agencies, mutual funds, and local governmental investment pools must be rated at least AAA; commercial paper must be rated at least A-1 or P-1; investments in municipal notes must be rated at least AA.

As of August 31, 2023, the College's investments in local governmental investment pools were all rated AAA by Standard and Poor's. The College's commercial paper investments were rated A-1 by Standard and Poor's and P-1 by Moody's.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 4 - Deposits and Investments (Continued)

Foundation

It is the Foundation's investment policy to invest in equity securities, fixed income investment bonds and various other investment alternatives as deemed appropriate. The principal category of equity investments are common stocks, with emphasis on high quality, investment grade, dividend-paying stocks in companies that are financially sound and that have favorable prospects for earnings growth. In recognition of the increasing opportunities available in today's dynamic investment universe to seek returns that may be less correlated to the traditional broad equity and fixed income markets, the Trustees may allocate up to 30% of the Fund Assets to alternative investments. Fixed Income bonds are invested in domestic, high quality corporate bonds with a minimum of an AA rating.

Credit Risk

College

In accordance with state law and the College's investment policy, investments in U.S. government agencies, mutual funds, and local governmental investment pools must be rated at least AAA; commercial paper must be rated at least A-1 or P-1; investments in municipal notes must be rated at least AA.

As of August 31, 2023, the College's investments in local governmental investment pools were all rated AAA by Standard and Poor's. The College's commercial paper investments were rated A-1 by Standard and Poor's and P-1 by Moody's.

Foundation

It is the Foundation's investment policy to invest in equity securities, fixed income investment bonds and various other investment alternatives as deemed appropriate. The principal category of equity investments are common stocks, with emphasis on high quality, investment grade, dividend-paying stocks in companies that are financially sound and that have favorable prospects for earnings growth. In recognition of the increasing opportunities available in today's dynamic investment universe to seek returns that may be less correlated to the traditional broad equity and fixed income markets, the Trustees may allocate up to 30% of the Fund Assets to alternative investments. Fixed Income bonds are invested in domestic, high quality corporate bonds with a minimum of an AA rating.

Concentration of Credit Risk

College

The College recognizes over-concentration of assets by market sector or maturity as a risk to the portfolio. The adopted Investment Policy establishes diversification as a major objective of the investment program and sets diversification limits for all authorized investment types which are monitored on at least a quarterly basis.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 4 - Deposits and Investments (Continued)

Diversification limits are set as follows:

	Percentage of Portfolio					
Investment Type	Allowable	Actual				
U.S. Obligations	80%	0%				
U.S. Agencies/Instrumentalities	75%	62%				
Certificates of Deposit	75%	0%				
Repurchase Agreements	100%	0%				
Local Governmental Investment Pools	100%	4%				
Money Market Mutual Funds	50%	2%				
Commercial Paper	30%	8%				
Bankers Acceptances	20%	0%				
Mutual Funds	10%	0%				
State & Municipal Obligations	30%	24%				
Corporate Obligations	25%	0%				
Negotiable Certificates of Deposit	25%	0%				
Interest Bearing Accounts - Texas Banks	100%	0%				

Foundation

The Foundation recognizes over-concentration of assets by market sector or maturity as a risk to the portfolio. The Investment Policy establishes diversification as a major objective of the investment program and sets diversification limits for all authorized investment types which are monitored on at least a quarterly basis. The general policy is to diversify investments of long-term funds among both equity and fixed-income securities so as to provide a balance that will enhance total return while avoiding undue risk concentration in any single asset class or investment category. As a long-term guideline, the investment categories should be equities 0%-66%, alternatives 0%-30%, and fixed income 0%-50% and cash 0% to 20%.

Custodial Credit Risk

College

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the College will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The College's Investment Policy and state law require that a third party hold collateral for all time and demand deposits and repurchase agreements in the College's name. All demand deposits balances were secured by the depository institution pledging collateral to the College. The collateral was held by an independent institution and maintained at 102%.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 4 - Deposits and Investments (Continued)

Foundation

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Foundation will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Foundation maintains its cash and cash equivalents with financial institutions and money market accounts with an investment company. The Foundation's deposits at financial institutions exceeded federal depository insurance by \$426,382 and \$530,111 as of June 30, 2023 and 2022, respectively. Management believes that the risk of loss is minimal due to the strength of the institutions. Cash and cash equivalents held with investment companies exceeded federal depository insurance by \$662,131 and \$1,404,442 as of June 30, 2023 and 2022, respectively.

Note 5 – Fair Value of Financial Instruments

If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to their fair value measurement of the instrument.

The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

Because the investments are restricted by Policy and state law to active secondary market, the *market approach* is being used for valuation. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets and liabilities.

The exit or fair market prices used for the fair market valuations of the portfolio are all Level 2 and represent unadjusted quoted prices in active markets for identical assets and liabilities that have been accessed at the measurement date.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 5 – Fair Value of Financial Instruments (Continued)

As of August 31, 2023 and 2022 the College's securities to be priced in the portfolio were as follows:

		Fair Value Measurements Using:				
		Qı	uoted Prices in		Significant	
			citve Markets		Other	
			For Identical		Observable	
			Assets		Inputs	
August 31, 2023:	 Fair Value		(Level 1)		(Level 2)	
Municipal Notes	\$ 23,896,339	\$	-	\$	23,896,339	
Commercial Paper	7,966,111		-		7,966,111	
U.S. Gov't Agencies	60,343,195		-		60,343,195	
Total	\$ 92,205,645	\$	-	\$	92,205,645	
August 31, 2022:	 Fair Value		(Level 1)		(Level 2)	
Municipal Notes	\$ 42,251,552	\$	-	\$	42,251,552	
Commercial Paper	13,497,061		-		13,497,061	
U.S. Gov't Agencies	51,935,212		-		51,935,212	
Total	\$ 107,683,825	\$	-	\$	107,683,825	

Note 6 - Disaggregation of Receivables, Payables, and Unearned Revenues

Receivables at August 31, 2023 and 2022 were as follows:

Accounts Receivable, Net:

	2023	2022
Student Receivables	\$ 7,137,808	\$ 7,499,908
Federal Receivables	1,151,718	1,751,948
Interest Receivables	306,956	28,215
Total Receivables	8,596,482	9,280,071
Less: Allowance for Doubtful Accounts	449,475	386,817
Accounts Receivable, Net	\$ 8,147,007	\$ 8,893,254

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 6 - Disaggregation of Receivables, Payables, and Unearned Revenues (Continued)

Taxes Receivable, Net:

	2023	2022
Taxes Receivable	\$ 9,727,626	\$ 10,523,777
Less Allowance for Doubtful Accounts	7,703,255	8,525,069
Taxes Receivable, Net	\$ 2,024,371	\$ 1,998,708

The Foundation has received promises and been awarded grants. Unconditional promises to give at June 30, 2023 and 2022 are as follows:

	 2023	2022
Student Scholarships	\$ 524,856	\$ 666,047
Less Unamortized Discount	 (14,997)	 (19,654)
Net Unconditional Promises to Give	509,859	646,393
Less Amount Due in One Year or Less	 290,606	 278,935
Net Long-Term Unconditional		
Promises to Give	\$ 219,253	\$ 367,458

Long-term promises to give are expected to be collected during the year ended June 30, 2024. The discount rate of 4.49 percent and 2.99 percent was used on long-term promises to give as of June 30, 2023 and 2022, respectively. The Foundation considers promises to give fully collectible; accordingly, no allowance for uncollectible promises has been provided.

Accounts Payable and Accrued Liabilities:

Payables at August 31, 2023 and 2022 were as follows:

	 2023	 2022
Vendors Payable	\$ 7,377,199	\$ 10,628,613
Salaries & Benefits Payable	2,191,172	2,138,502
Accrued Interest	 468,997	 485,354
Total Payables	\$ 10,037,368	\$ 13,252,469

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 6 - Disaggregation of Receivables, Payables, and Unearned Revenues (Continued)

Unearned Revenues:

Unearned revenues at August 31, 2023 and 2022 were as follows:

	 2023	 2022
Tuition and Fees	\$ 9,420,784	\$ 9,752,250
Unearned Lease Revenue	1,006,250	1,081,250
Federal, State and Local Grants	 3,645,730	 5,789,266
	\$ 14,072,764	\$ 16,622,766

Note 7 - Capital Assets

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

	Balance ept 1, 2022	Increase	Decrease	Au	Balance agust 31, 2023
Capital Assets Not Depreciated:	 · • · · · · · · · · · · · · · · · · · ·				B
Land	\$ 12,649,523	\$ _	\$ _	\$	12,649,523
Construction in Progress	161,411,541	39,886,588	160,438,210		40,859,919
Total Capital Assets Not Depreciated	174,061,064	39,886,588	160,438,210		53,509,442
Carital Assats Bains Dannasiated.					
Capital Assets Being Depreciated:	205 004 071	160 204 197			456 200 250
Building and Improvements	295,904,071	160,304,187	-		456,208,258
Land Improvements	12,253,632	134,023	-		12,387,655
Library Books	6,988,129	157,687	=		7,145,816
Furniture, Machinery, Vehicles,	20 (55 000	1 41 6 0 5 5	1 0 4 5 6 0 5		40.045.150
and other Equipment	39,675,880	1,416,877	1,045,607		40,047,150
Right-To-Use Leased Equipment	230,430	156,608	-		387,038
Right-To-Use Subscription Asset	 1,991,999	838,407	-		2,830,406
Total Capital Assets Being Depreciated	357,044,141	163,007,789	1,045,607		519,006,323
Less Accumulated Depreciation:					
Buildings and Improvements	75,211,411	6,784,705	-		81,996,116
Land Improvements	10,698,106	20,310	_		10,718,416
Library Books	6,328,834	105,787	_		6,434,621
Furniture, Machinery, Vehicles,	0,0 = 0,00	,			-,,
and other Equipment	27,832,593	2,207,829	1,025,857		29,014,565
Right-To-Use Leased Equipment	108,438	69,245	-		177,683
Right-To-Use Subscription Asset	239,666	833,262	_		1,072,928
Total Accumulated Depreciation	120,419,048	10,021,138	1,025,857		129,414,329
Net Capital Assets Being Depreciated	236,625,093	152,986,651	19,750		389,591,994
Capital Assets, Net	\$ 410,686,157	\$ 192,873,239	\$ 160,457,960	\$	443,101,436

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 7 - Capital Assets (Continued)

Capital assets activity for the year ended August 31, 2022 was as follows:

	Balance Sept 1, 2021		Increase	 Decrease	Au	Balance gust 31, 2022
Capital Assets Not Depreciated:						
Land	\$ 12,649,523	\$	-	\$ -	\$	12,649,523
Construction in Progress	107,365,124		54,892,224	845,807		161,411,541
Total Capital Assets Not Depreciated	120,014,647	1	54,892,224	845,807		174,061,064
Capital Assets Being Depreciated:						
Building and Improvements	296,846,737	,	598,740	1,541,406		295,904,071
Land Improvements	12,026,502	,	247,068	19,938		12,253,632
Library Books	6,854,419)	133,710	-		6,988,129
Furniture, Machinery, Vehicles,						
and other Equipment	39,512,189)	2,389,213	2,225,522		39,675,880
Right-To-Use Leased Equipment	230,430)	-	-		230,430
Right-To-Use Subscription Asset	-		1,991,999	-		1,991,999
Total Capital Assets Being Depreciated	355,470,277	,	5,360,730	3,786,866		357,044,141
Less Accumulated Depreciation:						
Buildings and Improvements	71,469,347	,	5,129,330	1,387,266		75,211,411
Land Improvements	10,685,922		12,184	_		10,698,106
Library Books	6,220,668		108,166	-		6,328,834
Furniture, Machinery, Vehicles,						
and other Equipment	27,815,297	,	2,183,452	2,166,156		27,832,593
Right-To-Use Leased Equipment	54,219)	54,219	-		108,438
Right-To-Use Subscription Asset	-		239,666	-		239,666
Total Accumulated Depreciation	116,245,453		7,727,017	3,553,422		120,419,048
Net Capital Assets Being Depreciated	239,224,824	•	(2,366,287)	233,444		236,625,093
Capital Assets, Net	\$ 359,239,471	\$	52,525,937	\$ 1,079,251	\$	410,686,157

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 8 – Noncurrent Liabilities

Noncurrent liability activity for the year ended August 31, 2023 was as follows:

	Balance Sept. 1, 2022	Additions	Reductions	Balance Aug. 31, 2023	Current Portion
Bonds Payable					
General obligation					
bonds	\$ 266,750,000	\$ -	\$ 11,365,000	\$ 255,385,000	\$ 9,955,000
Bond premium	28,730,618	-	2,347,087	26,383,531	-
Revenue bonds	9,910,000	-	1,460,000	8,450,000	1,530,000
Total Bonds Payable	305,390,618	-	15,172,087	290,218,531	11,485,000
SBITA Liability	1,423,447	838,407	817,007	1,444,847	1,064,427
Lease Liability	126,432	130,694	45,135	211,991	_
Accrued Compensable					
Absences	7,877,673	817,069	760,476	7,934,266	764,131
Net Pension Liability	10,452,505	14,264,854		24,717,359	
Net OPEB Liability	67,052,857	_	13,150,638	53,902,219	1,401,343
Total Noncurrent					
liabilities	\$ 392,323,532	\$ 16,051,024	\$ 29,945,343	\$ 378,429,213	\$ 14,714,901

Noncurrent liability activity for the year ended August 31, 2022 was as follows:

	Balance Sept. 1, 2021	Additions	Reductions	Balance Aug. 31, 2022	Current Portion
Bonds Payable					
General obligation					
bonds	\$ 278,040,000	\$ -	\$ 11,290,000	\$ 266,750,000	\$ 11,365,000
Bond premium	31,185,119	-	2,454,501	28,730,618	-
Revenue bonds	11,300,000	-	1,390,000	9,910,000	1,460,000
Total Bonds Payable	320,525,119		15,134,501	305,390,618	12,825,000
SBITA Liability		1,991,999	568,552	1,423,447	580,282
Lease Liability	179,079		52,647	126,432	
Accrued Compensable					
Absences	7,749,388	854,995	726,710	7,877,673	757,937
Net Pension Liability	22,030,050		11,577,545	10,452,505	
Net OPEB Liability	61,236,123	5,816,734		67,052,857	1,378,047
Total Noncurrent liabilities	\$ 411,719,759	\$ 8,663,728	\$ 28,059,955	\$ 392,323,532	\$ 15,541,266

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 9 – Bonds Payable

- Limited Tax Refunding Bonds, Series 2013
 - o To refund a portion of Limited Tax Bonds, Series 2006
 - o Issued October 1, 2013
 - o Total authorized and issued \$9.010.000
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$7,345,000 and \$7,375,000
 - O Bond payable installments vary from \$250,350 to \$3,840,350, with interest rates at 2% to 3%, and with the final installment due in 2025
- Limited Tax Refunding Bonds, Series 2014
 - o To refund a portion of Limited Tax Bonds, Series 2006
 - o Issued January 15, 2014
 - o Total authorized and issued \$8,995,000
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$0 and \$1,330,000
 - O Bond payable installments vary from \$1,383,200 to \$3,370,375, with interest rates at 3.25% to 4%, and with the final installment due in 2023
- Limited Tax Refunding and Improvement Bonds, Series 2015
 - To refund a portion of Limited Tax Bonds, Series 2006 and provide funds to construct and equip school facilities within the district
 - o Issued February 3, 2015
 - o Total authorized \$157,000,000; \$23,580,000 issued
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$9,880,000 and \$11,875,000
 - o Bond payable installments vary from \$493,787 to \$4,345,687, with interest rates at 2% to 5%, and with the final installment due in 2040

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 9 – Bonds Payable (Continued)

- Combined Fee Revenue Refunding Bonds, Series 2016
 - o To refund Combined Fee Revenue Bonds, Series 2005
 - o Issued February 8, 2016
 - o Total authorized and issued \$15,110,000
 - o Advance refunding of the 2005 Series Bonds reduced the College's debt service payments over the next twelve years by \$1,843,819
 - o Economic Gain (\$1,481,048) difference between the net present value of the old and new debt service payments
 - Source of revenue for debt service includes pledged building use fees, matriculation fees, tuition fees and interest earnings on certain funds, including the Unrestricted Local Maintenance Fund
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$8,450,000 and \$9,910,000
 - o Bond payable installments vary from \$1,950,750 to \$1,955,500, with interest rates at 4% to 5%, and with the final installment due in 2028
- Limited Tax Bonds, Series 2016
 - o To construct and equip school buildings in the District and to pay the cost of issuing bonds
 - o Issued July 13, 2016
 - o Total authorized \$157,000,000; \$67,645,000 issued
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$58,665,000 and \$60,120,000
 - o Bond payable installments vary from \$3,792,150 to \$3,797,400, with interest rates at 2% to 5%, and with the final installment due in 2046
- Limited Tax Bonds, Series 2017
 - To construct and equip classrooms, laboratories, and infrastructure for an undeveloped site, and other facilities related to Phase 1 of the District's new Oso Creek Campus
 - o Issued June 1, 2017
 - o Total authorized \$139,000,000; \$9,070,000 issued
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$6,860,000 and \$7,225,000
 - O Bond payable installments vary from \$48,400 to \$1,258,400, with interest rates at 2% to 4%, and with the final installment due in 2037

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 9 – Bonds Payable (Continued)

- Limited Tax Bonds, Series 2018A
 - To construct and equip school buildings, classrooms, laboratories, infrastructure for workforce technology and training programs, academic transfer courses, high school dual credit classes, student support services and library facilities, and renovating and/or replacing certain existing education facilities
 - o Issued July 15, 2018
 - o Total authorized \$157,000,000; \$44,275,000 issued
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$41,000,000 and \$41.885.000
 - o Bond payable installments vary from \$2,840,000 to \$2,845,250, with interest rates at 4% to 5%, and with the final installment due in 2048
- Limited Tax Bonds, Series 2018B
 - O To construct and equip school buildings, classrooms, laboratories, infrastructure for an undeveloped site, and other facilities relating to Phase 1 of the District's new Oso Creek Campus
 - o Issued August 15, 2018
 - o Total authorized \$139,000,000; \$57,305,000 issued
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$53,200,000 and \$54,305,000
 - o Bond payable installments vary from \$3,532,100 to \$3,537,100, with interest rates at 4% to 5%, and with the final installment due in 2048
- Limited Tax Bonds, Series 2020A
 - To construct and equip school buildings, classrooms, laboratories, infrastructure for workforce technology and training programs, academic transfer courses, high school dual credit classes, student support services and library facilities, and renovating and/or replacing certain existing education facilities
 - o Issued June 30, 2020
 - o Total authorized \$157,000,000; \$22,150,000 issued
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$22,150,000 and \$22,150,000
 - o Bond payable installments vary from \$857,800 to \$1,467,300 with interest rates at 3% to 5%, and with the final installment due in 2045

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 9 – Bonds Payable (Continued)

- Limited Tax Bonds, Series 2020B
 - To construct and equip school buildings, classrooms, laboratories, infrastructure for an undeveloped site, and other facilities relating to Phase 1 of the District's new Oso Creek Campus
 - o Issued June 30, 2020
 - o Total authorized \$139,000,000; \$56,285,000 issued
 - o Source of revenue for debt service is ad valorem taxes
 - Outstanding principal balance as of August 31, 2023 and 2022 is \$56,285,000 and \$56,285,000
 - O Bond payable installments vary from \$2,490,450 to \$3,994,950 with interest rates at 4% to 5%, and with the final installment due in 2045.
- Limited Tax Refunding Bonds, Series 2021
 - o To refund a portion of Limited Tax Refunding Bonds, Series 2011, reduced the College's debt service payments over the next two years by \$574,425
 - o Issued June 15, 2021
 - o Total authorized and issued \$8,435,000
 - o Economic gain of \$483,857, difference between the net present value of the old and new debt service payments, adjusted for cash paid out for the refunding transaction
 - o Accounting gain of \$125,207 resulting from advanced refund
 - o Source of Revenue for debt is ad valorem taxes
 - o The refunding proceeds were deposited into an irrevocable trust with an escrow agent to provide all debt service payments, the bonds are considered fully defeased
 - o Outstanding principal balance as of August 31, 2023 and 2022 is \$0 and \$4,230,000
 - Bonds payable installments vary from \$4,247,175 to \$4,251,150, with interest rates at 5%, and with the final installment due in 2023

The principal and interest requirements for all general obligation and revenue bonds for the next five years and beyond are summarized below:

Year Ending	General Ob	igation Bonds	Revenu	e Bonds
August 31	Principal	Interest	Principal	Interest
2024	\$ 9,955,000	\$ 10,833,438	\$ 1,530,000	\$ 422,500
2025	10,375,000	10,417,187	1,605,000	346,000
2026	10,640,000	9,982,388	1,685,000	265,750
2027	7,315,000	9,454,487	1,770,000	181,500
2028	7,670,000	9,095,987	1,860,000	93,000
2029-2033	44,330,000	39,500,988	-	-
2034-2038	54,440,000	28,759,707	-	-
2039-2043	61,730,000	17,399,294	-	-
2044-2048	48,930,000	5,245,600	<u> </u>	
Total 8-31-2023	\$ 255,385,000	\$ 140,689,076	\$ 8,450,000	\$ 1,308,750

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 10 - Leases

Right-To-Use Lease

The College (Lessee) entered into Right-To-Use lease agreements, as defined by GASB *Statement No. 87*, *Leases* (GASB 87), with Xerox Business Solutions Southwest (Lessor) and Toshiba Business Solutions (Lessor) for copying equipment. The estimated useful life of the copying equipment is the same as the lease terms. The following table includes the leased equipment asset and liability amounts recorded along with the term and interest rate of the lease agreement:

Lease	A	sset Cost		cumulated epreciation	Lease Term	Interest	(Original Lease		Liability itstanding	Pri	Monthly ncipal & Interest
Description		Basis	8	8/31/2023	(months)	Rate]	Liability	8	/31/2023		Payments
Xerox Copiers	\$	256,344	\$	158,079	60	4%	\$	256,344	\$	99,652	\$	4,705
Toshiba Copiers		130,694		19,604	60	4%		130,694		112,339		2,399
	\$	387,038	\$	177,683	-				\$	211,991	_	

The future minimum lease payment requirements are as follows:

P	rincipal	I	nterest		Total
\$	78,194	\$	7,056	\$	85,250
	71,954		3,886		75,840
	26,801		1,986		28,787
	35,042		942		35,984
\$	211,991	\$	13,870	\$	225,861
	\$ \$	71,954 26,801 35,042	\$ 78,194 \$ 71,954 26,801 35,042	\$ 78,194 \$ 7,056 71,954 3,886 26,801 1,986 35,042 942	\$ 78,194 \$ 7,056 \$ 71,954 3,886 26,801 1,986 35,042 942

Lease Agreement – Del Mar College as Lessor

In February 2013, the College (Lessor) entered into an "Expiring Term Lease" with South Texas Public Broadcasting System, Inc. (STPBS) (Lessee) to build a facility adjacent to and adjoining the existing Del Mar College Center for Economic Development bounded between South Staples Street, Kostoryz Road and Orlando Drive. Under a joint-use agreement, STPBS will occupy the facility and provide equipment and training opportunities for Del Mar College students. The term of this lease shall be for 20 years, unless sooner terminated or extended, and may be extended up to four times for an additional term of 10 years each, with each renewal being upon written notice given by STPBS to the College either before or after the expiration of the existing term of this lease. Upon execution of the agreement, STPBS contributed \$1.5M toward the cost of construction. The funds contributed were recorded as deferred lease revenue and are being amortized over the term of the lease. Total construction costs attributable to the facilities being leased by STPBS was \$5,232,265 and this is recorded as a capital asset by the College.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 10 – Leases (Continued)

Inflows of resources at August 31, 2023 and 2022 were recorded as lease revenue of \$186,640 for both years and interest revenue of \$39,080 and \$41,880, respectively. The unpaid balance of construction costs is due in monthly installments of \$15,551 by STPBS commencing on February of 2017 for a period of 240 months. In addition, a quarterly rent payment in an amount equal to the average yield per quarter on the unpaid balance of the lease shall be paid to the College. The rate shall be the same as the College's cost of funds for the "interest Accrual Period" with the implementation of GASB 87 on September 1, 2020, the present value of the lease receivable was recorded and will be amortized over the life of the lease. The amount of unearned lease revenue related to the lease receivable at August 31, 2023 and 2022 was \$1,006,250 and \$1,081,250, respectively.

Also recorded on September 1, 2020 was the deferred inflow of resources associated with the lease. The deferred inflow of resources will be amortized over the life of the lease and recognized as rental income. The amount of deferred inflows related to the lease at August 31, 2023 and 2022 was \$2,504,083 and \$2,690,723, respectively.

The schedule of future payments for the lease receivable for the STPBS lease for the next five years and beyond are summarized below:

Year Ending				
August 31]	Principal	 Interest	Total
2024		186,654	36,280	222,934
2025		186,651	33,480	220,131
2026-2030		933,212	125,403	1,058,615
2031-2035		933,132	55,409	988,541
2036-2037		264,374	2,975	267,349
Total 8-31-23	\$	2,504,023	\$ 253,547	\$ 2,757,570

Non-Exchange Rental Transactions

<u>Lease Obligation – Bay Area Healthcare Group, LTD</u>

In February 2010, the College entered into an "Expiring Term Lease with Bay Area Healthcare Group, LTD" for a building located at 13725 Northwest Boulevard, Corpus Christi, Texas. The commencement date of the lease is February 15, 2010 and the expiration date is February 20, 2020. The college is currently operating under the "Automatic One Year Extension Terms" of the lease. Under those terms, the parties agree that the lease shall be extended automatically for an additional one year term unless otherwise notified by the Landlord. Under the terms of the lease, the College is required to pay \$1 per year which is defined as the "Annual Base Rent". The College is responsible for general upkeep of the property during the term of the lease along with all normally incurred general expenses associated with the property.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 10 – Leases (Continued)

Lease Obligation – City of Corpus Christi – Aviation Hangar

In May 2011, the College entered into an "Expiring Term Lease with the City of Corpus Christi" for land, existing hanger, parking lot, and office area located at the Corpus Christi International Airport. Under the terms of the lease the College is required to make improvements to the facility in order to provide an Aviation Maintenance Technical Education Program to its students. The lease is for a base term of fifteen years and may be extended for an additional ten year term, upon agreement of the City Manager and College President. So long as the College uses the entire premises solely for the program stated above the annual rent shall be \$1 per year, the payment of which is due on January 1st of each year. The College is responsible for all upkeep of the property during the term of the lease along with all normally incurred general expenses associated with the property.

<u>Lease Obligation – City of Corpus Christi – Police Training Academy</u>

In April 2021, the College entered into an "Expiring Term Lease with the City of Corpus Christi" to locate the City's Police Training Academy on the College property. The property is located on Yorktown Blvd on the College's Oso Creek Campus. Under the terms of the contract, the City may use the premises to develop, construct, and operate a Police Training Academy, and for no other purpose without the written consent of the College. The Police Training Academy may consist of single or multiple buildings, including a parking lot. Any buildings, improvements, additions, alterations, and fixtures constructed, placed, or maintained on any of the leased premises during the lease term are the property of the City. Upon expiration or termination of the lease, all premises become the property of the College, unless the College elects not to retain the property, in which case, the City must remove, any and all property, within 12 months. The term of this lease shall be for 50 years and may be extended up to 50 additional years by giving the College written notice of the City's intention to do so within the last two years before the lease term expires but no later than six months before it expires. So long as the City uses the entire premises solely for the contractual terms the stated rent is \$10 per year.

Note 11 – Defined Benefit Pension Plan

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 the Teacher Retirement System of Texas (TRS). It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contributions rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

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

Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report is available at http://www.trs.texas.gov or write to TRS at 1000 Red River Street, Austin, Texas, 78701-2698.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in 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, whose formulas use the three highest annual salaries. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs, can be granted by the Texas Legislature as noted in the Plan description above.

Contributions

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 to 2025.

	 2023	 2022
Member	8.00%	8.00%
Non-Employer Contributing Entity (State)	8.00%	7.75%
Employers	8.00%	7.75%
College Contributions	\$ 2,162,743	\$ 1,966,278
Member Contributions	3,834,710	3,613,747
State of Texas On-behalf Contributions	1,542,943	1,395,332

The College's contribution to the TRS pension plan for plan year 2023 was \$2,162,743 as reported in the Schedule of College's contribution for pension in the required supplemental information section of these financial statements. Estimated state of Texas on-behalf contribution for 2023 was \$1,542,943.

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

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any or all of all of an employee's salary is paid by federal, private, local or non-educational and general funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

Actuarial Assumptions

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions:

Valuation Date August 31, 2022 rolled forward

to August 31, 2023

Actuarial Cost Method Individual Entry Age Normal

Asset Valuation Method Fair Value Single Discount Rate 7.00%
Long-term expected Investment Rate of Return 7.00%

Last year ended August 31, in

Projection period (100 years) 2121 Inflation 2.30%

Salary Increases including inflation 2.95% to 8.95%

Ad hoc post-employment benefit changes None

Actuarial methods and assumptions were selected by the TRS Board of Trustees based upon analysis and recommendations by the system's actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the plan. The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2022.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.91%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members, employers, and the non-employer contributing entity will be made by the rates set by the Legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

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

Asset Class	Target Allocation %*	Long-Term Expected Geometric Real Rate of Return**	Expected Contribution to Long- Term Portfolio Returns	
Global Equity				
U. S.	18.0%	4.60%	1.12%	
Non-U. S. Developed	13.00	4.90	0.90	
Emerging Markets	9.00	5.40	0.75	
Private Equity	14.00	7.70	1.55	
Stable Value				
Government Bonds	16.00	1.00	0.22	
Absolute Return (Including Credit Sensitive Investments)		3.70		
Stable Value Hedge Funds	5.00	3.40	0.18	
Real Return				
Real Estate	15.00	4.10	0.94	
Energy and Natural Resources and Infrastructure	6.00	5.10	0.37	
Commodoties		3.60		
Risk Parity				
Risk Parity	8.00	4.60	0.43	
Asset Allocation Leverage				
Cash	2.00	3.00	0.01	
Asset Allocation Leverage	(6.00)	3.60	(0.05)	
Inflation Expectation			2.70	
Volatility Drag***			(0.91)	
Expected Return	100%		8.21%	

^{*} Absolute Returns includes Credit Senstive investments.

^{**} Target Allocatons are based on the FY2022 policy model.

^{***} Capital Market Assumptions come from Aon Hewitt (as of 8-31-2022).

^{****} The volatility drag results from the conversion between arithmetic and geometric mean returns.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.00%) in measuring the 2022 Net Pension Liability.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Del Mar proportionate share of net pension liability:	\$ 38,450,839	\$ 24,717,359	\$ 13,585,729

<u>Pension Liabilities</u>, <u>Pension Expense</u>, and <u>Deferred Outflows of Resources and Deferred Inflows</u> of Resources Related to Pensions

At August 31, 2023 and 2022, the College reported a liability of \$24,717,359 and \$10,452,505 respectively, for its proportionate share of the TRS's net pension liability. This liability reflects a increase for State pension support provided to the College. The amount recognized by the College as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the College were as follows:

Fiscal Year Ended August 31, 2023:

College's Proportionate share of collective net pension liability	\$ 24,717,359
State's Proportionate share associated with College	19,630,257
Total	\$ 44,347,616

Fiscal Year Ended August 31, 2022:

College's Proportionate share of collective net pension liability	\$ 10,452,505
State's Proportionate share associated with College	8,326,741
Total	\$ 18,779,246

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

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

At the measurement date of August 31, 2022, the employer's proportion of the collective net pension liability was .0416% which was an increase of .0006% from its proportion measured as of August 31, 2021.

Changes Since the Prior Actuarial Valuation

- The total pension liability as of August 31, 2022 was developed using a roll-forward method from the August 31, 2021 valuation.
- Demographic assumptions including postretirement mortality, termination rates, and rates of retirement were updated based on the experience study performed for TRS for the period ending August 31, 2017.
- Economic assumptions including rates of salary increase for individual participants was updated based on the same experience study.
- The single discount rate as of August 31, 2022 was 7.00% and 7.25% as of August 31, 2021.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

For the year ended August 31, 2023, the College recognized pension expense of \$2,929,878 and revenue of \$3,956,642 for support provided by the State.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

At August 31, 2023 and 2022, 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:

Fiscal Year Ended August 31, 2023:

	Οι	Deferred outflows of esources	I	Deferred nflows of Resources
Differences between expected and actual economic experience	\$	358,400	\$	538,885
Changes in actuarial assumptions		4,605,648		1,147,856
Differences between projected and actual investment earnings		2,441,996		-
Changes in proportion and difference between employer's				
contributions and the proportionate share of contributions		762,118		71,583
Contributions paid to TRS subsequent to measurement date		2,162,743		-
Total	\$ 1	0,330,905	\$	1,758,324

Fiscal Year Ended August 31, 2022:

	0	Deferred utflows of Resources	I	Deferred nflows of Resources
Differences between expected and actual economic experience	\$	17,492	\$	735,865
Changes in actuarial assumptions		3,694,756		1,610,597
Differences between projected and actual investment earnings		-		8,764,289
Changes in proportion and difference between employer's				
contributions and the proportionate share of contributions		890,015		96,615
Contributions paid to TRS subsequent to measurement date		1,966,278		-
Total	\$	6,568,541	\$ 1	11,207,366

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 11 – Defined Benefit Pension Plan (Continued)

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$2,162,743 and \$1,966,278 will be recognized as a reduction of the net pension liability for the measurement year ending August 31, 2024 and 2023, respectively (i.e. recognized in the College's financial statements August 31, 2024). Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

W 1.1A (21	Pension Expense		
Year ended August 31:		Amount	
2023	\$	1,793,878	
2024		976,626	
2025		352,019	
2026		2,881,516	
2027		405,799	
	\$	6,409,838	

Note 12 – Optional and Alternate Retirement Plans

Optional Retirement Plan

Plan Description. The state has also established an optional retirement program for institutions of higher education. Participation in the Optional Retirement Program is in lieu of participation in the Teacher Retirement System. The optional retirement program provides for the purchase of annuity contracts and operates under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C.

Funding Policy. Contribution requirements are not actuarially determined but are established and amended by the Texas Legislature. The percentages of participant salaries currently contributed by the college, state, and each participant are 3.3%, 3.3% and 6.65%, respectively. The College contributes an additional 1.90% for employees who were participating in the optional retirement program prior to September 1, 1995. Benefits fully vest after one year plus one day of employment. Because these are individual annuity contracts, the state has no additional or unfunded liability for this program. Senate Bill (SB) 1812, 83rd Texas Legislature, Regular Session, effective September 1, 2013, limits the amount of the state's contribution to 50% of eligible employees in the reporting district.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 12 – Optional and Alternate Retirement Plans (Continued)

The retirement expense to the state for the College was \$2,078,045 and \$1,968,994 for the fiscal years ended August 31, 2023 and 2022, respectively. This amount represents the portion of expended appropriations made by the Legislature on behalf of the College.

The total payroll of employees covered by the Teacher Retirement System was \$47,938,019 and \$45,141,670 and the total payroll of employees covered by the Optional Retirement Program was \$9,268,669 and \$9,951,051 for fiscal years 2023 and 2022, respectively.

Note 13 - Deferred Compensation Program

College employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in Government Code 609.001. The plan is essentially an unfunded promise to pay by the employer to each of the plan participants.

As of August 31, 2023, the College had 104 employees vested and participating in the program. A total of \$738,661 in contributions was invested in the plan during the fiscal year.

As of August 31, 2022, the College had 105 employees vested and participating in the program. A total of \$741,215 in contributions was invested in the plan during the fiscal year.

Note 14 - Compensable Absences

Twelve-month employees and personnel, whose duties are not primarily teaching, earn annual vacation leave from 80 to 120 hours per year, depending on the number of years employed by the College. The College's policy is that an employee may carry his/her accrued leave forward from one fiscal year to another fiscal year up to a maximum of 120 hours. Persons terminating employment will receive, in lieu of the vacation itself, cash payment for unused vacation not to exceed 120 hours of vacation.

The College grants sick leave to regular full-time employees and to regular part-time employees who work twenty or more hours per week, and full-time term employees whose term is for one semester or longer. Sick leave, which can be accumulated, is earned at the rate of up to 10 hours per month for a maximum of 960 hours. It is paid to an employee who misses work because of illness or to the estate of an employee in the event of his/her death. Up to 640 hours of unused sick leave may be paid to an employee, upon his/her retirement from the College, with at least ten (10) years of service at Del Mar College and with eligibility for normal age retirement or early age service retirement under the definitions as set forth by the regulations of the Teacher Retirement System (TRS). The College's policy is to accrue the cost of the sick leave when earned.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 14 – Compensable Absences (Continued)

At August 31, 2023 and 2022, the College had an accrued liability for the unpaid vacation and sick leave as follows:

	2023	2022
Vacation	\$ 1,292,961	\$ 1,298,303
Sick Leave	6,641,305	6,579,370
Total Liability for Compensable Absences	\$ 7,934,266	\$ 7,877,673

The College recognized \$764,131 and \$757,937 of the liability above as a current liability for fiscal years August 31, 2023 and 2022, respectively.

Note 15 – Health Care and Life Insurance Benefits

Certain health care and life insurance benefits for active employees are provided through an insurance company whose premiums are based on benefits paid during the previous year. The state recognizes the cost of providing the benefits by expending the annual insurance premiums. The state's contribution per full-time employee ranged from \$625 to \$1,222 per month for both fiscal years ended August 31, 2023 and August 31, 2022 and totaled \$4,281,372 and \$4,721,909, respectively. The cost of providing those benefits for 419 retirees was \$3,613,252 for the year ended 2023 and \$3,629,150 for 420 retirees in 2022. For 760 active employees, the cost of providing benefits was \$6,225,289 for the year ended August 31, 2023. Active employee benefits for 728 employees cost \$6,231,435 for the year ended August 31, 2022. SB 1812, 83rd Texas Legislature, Regular Session, effective September 1, 2013, limits the amount of the state's contribution to 50 percent of eligible employees in the reporting district.

Note 16 – Other Post-Employment Benefits (OPEB)

Plan Description

The College participates in a cost-sharing, multiple-employer, defined benefit other post-employment benefit (OPEB) plan with a special funding situation. The Texas Employees Group Benefits Program (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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

Benefit and contribution provisions of the GBP are authorized by state law and may be amended by the Texas Legislature.

OPEB Plan Fiduciary Net Position

Detailed information about the GBP's fiduciary net position is available in the separately issued ERS Annual Comprehensive Financial Report (ACFR) 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-ma/2022-acfr.pdf; or by writing ERS at: 200 East 18th Street, Austin, TX 78701; or by calling (877) 275-4377.

Benefits Provided

Retiree health benefits offered through the GBP are available to most State of Texas retirees and their eligible dependents. Participants need at least ten years of service credit with an agency or institution that participates in the GBP to be eligible for GBP retiree insurance. The GBP provides self-funded group health (medical and prescription drug) benefits for eligible retirees under HealthSelect. The GBP also provides a fully insured medical benefit option for Medicare-primary participants under the HealthSelect Medicare Advantage Plan and life insurance benefits to eligible retirees via a minimum premium funding arrangement. The authority under which the obligations of the plan members and employers are established and/or may be amended is Chapter 1551, Texas Insurance Code.

Contribution

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

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 employer does not contribute toward dental or optional life insurance. Surviving spouses and their dependents do not receive any employer contribution. As the non-employer contributing entity (NECE), the State of Texas pays part of the premiums for the junior and community colleges.

Maximum Monthly Employer Contribution Retiree Health and Basic Life Premium Fiscal Year 2023

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	<u>FY 2023</u>	<u>FY2022</u>
Retiree Only	\$ 623	\$ 625
Retiree & Spouse	1,339	1,340
Retiree & Children	1,102	1,104
Retiree & Family	1,818	1,820

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

Premium Contributions by Source Group Benefits Program Plan For the Years Ended August 31, 2022 and 2021

	FY 2022	FY2021
Employers	\$1,209,400	\$1,076,376
Member (Employees)	-0-	-0-
Non-employer Contributing Entity (State of Texas)	4,281,372	4,263,497

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

Actuarial Assumptions

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

Actuarial Assumption ERS Group Benefits Program Plan

Valuation Date August 31, 2022

Actuarial cost method Entry Age

Amortization method Level Percent of Payroll, Open

Remaining amortization period 30 Years

Asset valuation method Not Applicable

Discount rate 2.30%

Projected annual salary increase 2.3% to 8.95%, including inflation

Annual healthcare trend rate 5.6% for FY 2024, 5.3% for FY 2025, 5.0% for

FY2026, 4.75% for FY2027, 4.6 % for FY 2028, decreasing 10 basis points per year to an ultimate

rate of 4.3% for FY 2031 and later years

Inflation assumption rate 2.3%

Ad hoc post-employment benefit changes

Mortality Assumptions:

None

None

Mortality Assumptions: Tables based on TRS experience with Ultimate Service retirees, survivors and other MP-2021 Projection Scale from the year 2021

Service retirees, survivors and other MP-2021 Projection Scale from the year 2021 Inactive members

Disability retirees Tables based on TRS experience with Ultimate MP

Projection Scale from the year 2018 using a 3-year set forward and minimum mortality rates of four per 100 male members and two per 100 female

members

Active members Sex Distinct Pub-2010 Amount-Weighted Below-

Medium Income Teacher Mortality with 2-year set forward for males with Ultimate MP Projection

Scale from the year 2010

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

Many of the actuarial assumptions used were primarily based on a study of actuarial experience for the three year period ending August 31, 2018 and adopted in July 2018 and performed by the TRS retirement actuary.

Investment Policy

The State Retiree Health Plan is a pay-as-you-go plan and does not accumulate funds in advance of retirement. The System's Board of Trustees amended the investment statement in August 2022 to require that all funds in the plan be invested in cash and equivalent securities. The expected rate of return on these investments is currently 4.1%, in line with the prevailing returns on 90-day US treasury bills.

Discount Rate

Because the State Retiree Health Plan does not accumulate funds in advance of retirement, the discount rate that was used to measure the total OPEB liability is the municipal bonds rate. The discount rate used to determine the total OPEB liability as of the beginning of the measurement year was 2.14%. The discount rate used to measure the total OPEB liability as of the end of the measurement year was 3.59%, which amounted to a increase of 1.45%. The source of the municipal bond rate was the Bond Buyer Index of general obligation bonds with 20 years to maturity and mixed credit quality. The bonds average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp's AA rating. Projected cash flows into the plan are equal to projected benefit payments out of the plan. Because the plan operates on a pay-as-you-go (PAYGO) basis and is not intended to accumulate assets, there is no long-term expected rate of return on plan assets and therefore the years of projected benefit payments to which the long-term expected rate of return is applicable is zero years.

Discount Rate Sensitivity

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 (3.59%) in measuring the net OPEB Liability:

Sensitivity of Net OPEB Liability to Changes In Discount Rate State Retiree Health Plan

	1% Decrease in		1% Increase in
	Discount Rate	Discount Rate	Discount Rate
	(2.59%)	(3.59%)	(4.59%)
College's proportionate			
Share of the net OPEB			
liability:	\$62,866,276	\$53,902,219	\$46,733,128

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

Healthcare Cost Trend Rate Sensitivity Analysis

The initial healthcare trend rate is 5.60% for HealthSelect and 66.67% for HealthSelect Medicare Advantage and the ultimate rate is 4.30%. 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 (4.3%) in measuring the net OPEB Liability.

Sensitivity of Net OPEB Liability to Changes in Healthcare Cost Trend Rates State Retiree Health Plan

	1% Decrease in Trend Rates (3.30%)	Current Trend Rates (4.30%)	1% Increase in Trend Rates (5.30%)
College's proportionate	*************************************		\
Share of the net OPEB			
liability	\$46,159,843	\$53,902,219	\$63,787,143

OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

At August 31, 2023, the College reported a liability of \$53,902,219 for its proportionate share of the ERS's net OPEB liability. This liability reflects a reduction for State support provided to the District for OPEB. The amount recognized by the College as it's 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:

Fiscal Year Ended August 31, 2023:

College's proportionate share of the collective net OPEB liability State's proportionate share that is associated with the College Total	\$ 53,902,219 <u>41,363,445</u> <u>\$ 95,265,664</u>
Fiscal Year Ended August 31, 2022:	
College's proportionate share of the collective net OPEB liability State's proportionate share that is associated with the College Total	\$ 67,052,857 50,891,805 \$117,944,662

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

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

At the measurement date of August 31, 2022, the employer's proportion of the collective net OPEB liability was 0.1892%, which was an increase of .0023% from its proportionate share measured at August 31, 2022.

For the year ended August 31, 2022, the District recognized OPEB expense of (\$5,320,470) and revenue of (\$294,260) for support provided by the State.

Changes Since the Prior Actuarial Valuation

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

- Discount rate decreased from 2.14% to 3.59%;
- The percentage of current retirees and their spouses not yet eligible to participate in the HealthSelect Medicare Advantage Plan and future retirees and their spouses who will elect to participate in the plan at the earliest date at which coverage can commence;
- Proportion of future retirees assumed to cover dependent children;
- The proportion of future retirees assumed to elect health coverage at retirement and proportion of future retirees expected to receive the Opt-Out Credit at retirement;
- Assumptions for Assumed Per Capita Health Benefit Costs and Health Benefit Cost and Retiree Contribution trends.
- The discount rate was changed from 2.14% as of August 31, 2021 to 3.59% as of August 31, 2022 as a result of requirements by GASB No. 74 to utilize the yield or index rate for 20-year, tax exempt general obligation municipal bonds rated AA/Aa (or equivalent) or higher in effect on the measurement date.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

Changes of Benefit Terms Since Prior Measurement Date

Benefit changes have been reflected in the fiscal year 2023 Assumed Per Capita Health Benefit Costs.

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

For the Year Ended August 31, 2023:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 1,700,680
Changes in actuarial assumptions	-	13,494,716
Changes in proportion and differences between the employer's		, ,
contribution and the proportionate share of contributions	473,810	-
Differences between projected and actual investment earnings	9,297	-
Contributions paid to ERS subsequent to measurement date	1,209,400	
Total	\$ 1,692,507	\$ 15,195,396

For the Year Ended August 31, 2022:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 1,644,731
Changes in actuarial assumptions	-	2,877,485
Changes in proportion and differences between the employer's		
contribution and the proportionate share of contributions	-	1,944,496
Differences between projected and actual investment earnings	11,875	-
Contributions paid to ERS subsequent to measurement date	1,076,376	
Total	\$ 1,088,251	\$ 6,466,712

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 16 – Other Post-Employment Benefits (OPEB) (Continued)

Deferred outflows of resources related to OPEBs resulting from contributions subsequent to the measurement date of \$1,209,400 and \$1,076,376 will be recognized as a reduction of the net pension liability for the measurement year ending August 31, 2023 and 2022, respectively (i.e., recognized in the College's financial statements for August 31, 2023). Other amounts reported as deferred outflows and inflows of resources related to OPEBs will be recognized in pension expense as follows:

	OPEB Expense		
Year ended August 31:		Amount	
2024	\$	(5,195,036)	
2025		(2,626,966)	
2026		(2,608,556)	
2027		(2,691,148)	
2028		(1,590,582)	
	\$	(14,712,288)	

Note 17 – On-behalf Payments

For the fiscal years ended August 31, 2023 and 2022, the College recorded the following State onbehalf contributions as revenues and expenses in the accompanying basic financial statements:

	2023	2022
Teacher Retirement System	\$ 1,542,943	\$ 1,395,332
Optional Retirement Programs	353,758	390,078
Health Insurance	4,281,372	4,263,497
Total On-behalf Payments	\$ 6,178,073	\$ 6,048,907

Note 18 - Pending Lawsuits and Claims

At August 31, 2023, various other lawsuits and claims involving Del Mar College were pending. While the ultimate liability, with respect to litigation asserted against the College, cannot be reasonably estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the College.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 19 - Contract and Grant Awards

For federal contract and grant awards, funds expended but not collected, are reported as Federal Receivables in Note 6. Non-federal contract and grant awards, for which funds are expended but not collected, are reported in Accounts Receivable on Exhibit 1. Revenues are recognized on Exhibit 2 and Schedule A. Contract and grant awards that are not yet funded and for which the institution has not performed services are not included in the financial statements. Contract and grant award funds already committed, e.g. multi-year awards, or funds awarded during fiscal year 2023 and 2022 for which monies have not been received nor funds expended totaled \$8,248,459 and \$9,543,693 respectively. Of these amounts, \$5,327,077 and \$7,126,256 were from Federal Contract and Grant Awards; \$1,612,811 and \$1,386,134 were from State Contract and Grant awards; \$1,308,571 and \$1,031,303 were from Private Contract and Grant Awards, for the fiscal years ended 2023 and 2022, respectively.

Note 20 - Ad Valorem Tax

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 College District.

	2023	2022
Assessed Valuation of the College District	\$42,118,448,850	\$38,514,875,583
Less: Exemptions	6,532,116,536	6,883,587,344
Net Assessed Valuation of the College District	\$35,586,332,314	\$31,631,288,239

		2023		2022			
Tax Rate per \$100		Debt					
Valuation	Operations	Service	Total	Operations	Debt Service	Total	
for authorized	\$0.5000	\$0.5000	\$1.0000	\$0.5000	\$0.5000	\$1.0000	
for assessed	\$0.1969	\$0.0692	\$0.2661	\$0.2053	\$0.0780	\$0.2833	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 20 – Ad Valorem Tax (Continued)

Taxes levied, including any penalty and interest assessed, are due on receipt of the tax bill and delinquent if not paid before February 1 of the year following the year in which imposed. Allowances for uncollectible taxes are based upon historical experience in collecting property taxes. The use of tax proceeds is restricted to either maintenance and operations or interest and sinking expenditures.

	2023	2022
Taxes Levied	\$ 91,193,146	\$ 86,354,601
Maintenance and Operations Taxes:		
Current Taxes Collected	63,054,953	58,798,975
Delinquent Taxes Collected	2,335,468	1,097,332
Penalties and Interest Collected	553,374	506,236
Total Maintenance and Operations Taxes	65,943,795	60,402,543
Debt Service Taxes:		
Current Taxes Collected	22,174,820	22,353,615
Delinquent Taxes Collected	837,720	417,264
Penalties and Interest Collected	190,263	182,596
Total Debt Service Taxes	23,202,803	22,953,475
Total Taxes Collected	\$ 89,146,598	\$ 83,356,018
Current Tax Levy Collection Percent	98.0%	96.5%

Note 21 – Tax Abatements

The College enters into property tax abatement agreements with local businesses. These agreements are authorized by the Texas Property Redevelopment and Tax Abatement Act, Texas Tax Code, Chapter 312, as amended (the "Act"), and is subject to the laws of the State of Texas and the charter, ordinances, and orders of the Governmental Unit.

Tax abatements are a reduction in tax revenue that result from an agreement between the College and an entity in which (a) the College promises to forgo tax revenues to which it would be otherwise entitled and (b) the entity promises to take a specific action after the agreement has been entered into that contributes to the economic development to the local community and its citizens.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 21 – Tax Abatements (Continued)

For the fiscal year ended August 31, 2023, the College had a property tax abatement agreements with the following entities:

EPIC Y-Grade Logistics – The abatement covers as eligible property any supplemental improvements to the eligible property that are added or constructed during the abatement period. The abatement period shall commence January 1, 2019, and shall continue for up to ten years. In no event shall the abatement period extend beyond December 31 of the 10th year. The facility has been identified as a basic manufacturing facility and the percentage of tax abatement shall be in accordance with the following schedule conditioned upon the facility providing at least 10 net new full-time jobs. During the construction phase (not to exceed 3 years) the percentage of abatement is 100%. For years 4 through 10 the amount abated shall be 50%. At the time of execution of the agreement the added value comprising permanent improvements upon completion of the construction phase is estimated to be \$200 million. In the event that completion of the construction phase the added value of permanent improvements, as determined by the Appraisal District, shall at any time thereafter during the period of abatement be less than eighty-five percent (85%) of the estimated value, not due to circumstances beyond the control of owner, the owner agrees to pay, as additional taxes, hereunder, an amount equal to the then current tax rate of the District applied to the difference between the added value from eighty-five percent (85%) of the estimated added value, multiplied by 100% minus the net percentage of abatement provided under the agreement.

<u>CC Polymers (formerly M&G Resins)</u> – This is a plastics plant that is emerging from bankruptcy. They have already spent \$770 million on the plant. A group of three companies have bought them out of bankruptcy and will complete the two plants. There is one year left on the amended abatement agreement which was passed during the prior fiscal year. They are projected to invest an additional \$200 million on the project and create 200 jobs.

In the event that completion of the construction phase the added value of permanent improvements, as determined by the Appraisal District, shall at anytime thereafter during the period of abatement be less than 85% percent of the estimated value, not due to circumstances beyond the control of the owner, the owner agree to pay, as additional taxes, hereunder, an amount equal to the then current tax rate of the District applied to the difference between the added value from eighty-five percent (85%) of the estimated added value, multiplied by 100% minus the net percentage of abatement provided under the agreement.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 21 – Tax Abatements (Continued)

Below is the abatement information as required by GASB Statement No. 77 for M&O purposes. It includes the net benefit to the District but does not include any I&S impact.

		D 4	Tax Rate	E		
	Project Value	Percent Abated	per \$100 Valuation	Foregone Taxes		
Entity	2023	2023	2023	2023		
EPIC Y-Grade Logistics	\$ 214,250,000	50%	0.196870	\$ 210,897		
CC Polymers	518,554,400	45%	0.196870	459,395		

Note 22 – Subscription Based Information Technology Agreements

The College has several existing arrangements and some new arrangements subject to the requirements of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). These agreements can be described in groups – those related to the provision of assisting students, those related to the training of professors and support personnel, and those used for administrative purposes. The College makes monthly, quarterly, or annual payments and the agreements are for varying terms. The SBITA liability is the present value of these payments using the College's incremental borrowing rate. The liability is amortized providing the principal and interest components of the payments over the SBITA term. The SBITA asset is measured as the SBITA Liability plus any capitalized expenditures/expenses incurred in the initial implementation stage. The SBITA asset is depreciated (amortized) using a straight-line depreciation method over the term of the SBITA arrangement.

Total Amount of Subscription Assets and Accumulated Amortization:

			Total
	Term in	Total Asset	Accumulated
_	Months	Amounts	Amortization
Educational Assistance for Students	24-48	1,508,783	555,688
Training Programs for Professors and Support Staff	36	50,587	7,026
Administrative Software	36-60	1,271,036	510,214
	_		
	_	2,830,406	1,072,928
	=		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 22 – Subscription Based Information Technology Agreements (Continued)

Outflows of Resources:

There was additional payment for the Educational Assistance for Students for an increase in the number of users during the reporting period. The additional expenditures were in the amount of \$1,173. This was unknown when the arrangements were made but were known to occur with additional users. These payments were not included in calculating the SBITA liability. There were no other outflows of resources paid for these SBITA arrangements.

SBITA Liabilities and Associated Principal and Interest Requirements:

	Interest	Beginning	Term in	Ending
	Rate	Liability	Months	Balance
Educational Assistance for Students	4.00%	858,147	24-48	695,806
Training Programs for Professors and Support Staff	4.00%	-	36	33,601
Administrative Software	4.00%	565,400	36-60	715,440
			_	
				1,444,847

The future principal and interest SBITA arrangement payments as of fiscal year-end are follows:

	Principal	Interest	Total
Year Ended August 31 2024 2025	1,064,427 323,837	36,535 7,079	1,100,962 330,916
2026	56,583	416	56,999
	1,444,847	44,030	1,488,877

Commitments and Impairments:

There were no additional commitments made before the commencement of the SBITA term(s). There were also no impairments or modifications to be reported during the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 23 - 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)(b), *Imposition of Tax on Unrelated Business Income of Charitable, Etc. Organizations*. The College had no unrelated business income tax liability for the years ended August 31, 2023 and 2022.

Note 24 - Component Unit

Del Mar College Foundation (the Foundation) was established as a separate nonprofit organization in 1983 to raise funds to provide student scholarships and assistance in the development and growth of the College. Accordingly, the Foundation financial statements are included in the College's annual report as a discrete component unit (see table of contents).

Significant Accounting Policies

The financial statements of the Foundation have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Accordingly, net assets and changes therein are classified as follows:

Net Assets

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grant) restrictions. The governing board may designate, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue Recognition

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, including grant contracts with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 24 – Component Unit (Continued)

The Foundation utilizes donor agreements in an on-going attempt to further clarify donors' intentions. If it becomes clear the fund classification was incorrect, or if the donor(s) change their intentions, the funds are appropriately reclassified and shown as a transfer from one fund type to another.

Fair Value Measurement

FASB ASC 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Foundation uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Foundation measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds and money market funds is based on quoted net asset values of the shares held by the Foundation in active markets at the reporting date.

Level 3 Fair Value Measurement

The fair value of the beneficial interest in the irrevocable charitable trust that holds a structured settlement with future stream of cash flow is based on unobservable inputs. There is currently no market in which beneficial interests in charitable trusts trade, so no observable exit price will exist for a beneficial interest. The following table provides further details of the Level 3 fair value measurements.

Alternative investments are principally investments in limited partnerships whose underlying assets include residential and commercial real estate. The fair values for alternative investments have been estimated using the net assets value per share provided by the fund and partnerships managers, which are primarily valued with level 3 inputs.

FASB ASU 820 also requires disclosures about transfers into and out of Level 1 and 2 investments and separate disclosures about purchases, sales issuance and settlements in the reconciliation for fair value measurements using significant unobservable inputs (Level 3).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 24 – Component Unit (Continued)

The Foundation's investments are reported at fair value in the accompanying statement of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

Fair values of assets measured on a recurring basis at June 30, 2023 and 2022 are as follows:

			Fair Value Measurement Using:				
	Fair Value		Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Unobservable Inputs (Level 3)		
June 30, 2023						,	
Investments:							
Mutual Funds	\$	27,016,286	\$	27,016,286	\$	-	
Alternative Investments		1,169,671		-		1,169,671	
Total Investments		28,185,957		27,016,286		1,169,671	
Beneficial Interest in Inrrevocable							
Charitable Trust		818,243		-		818,243	
Total	\$	29,004,200	\$	27,016,286	\$	1,987,914	
June 30, 2022							
Investments:							
Mutual Funds	\$	23,566,781	\$	23,566,781	\$	-	
Alternative Investments		1,141,008		-		1,141,008	
Total Investments		24,707,789		23,566,781		1,141,008	
Beneficial Interest in Inrrevocable							
Charitable Trust		785,484		-		785,484	
Total	\$	25,493,273	\$	23,566,781	\$	1,926,492	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 24 – Component Unit (Continued)

Fair Value Measurements Using Significant Unobservable Inputs (Level 3) at June 30, 2023 and 2022:

	Beneficial Interest in Irrevocable Trust			Alternative Investments	Total		
Beginning Balance, July 1, 2021	\$	825,481	\$	1,111,017	\$	1,936,498	
Purchases		-		175,458		175,458	
Sales		-		(12,223)		(12,223)	
Total Unrealized Gain							
Included in Changes in Net Assets		(39,997)		(133,244)		(173,241)	
Ending Balance, June 30, 2022		785,484		1,141,008		1,926,492	
Purchases		-		22,090		22,090	
Sales		-		(6,574)		(6,574)	
Total Unrealized Gain							
Included in Changes in Net Assets		32,759		13,147		45,906	
Ending Balance, June 30, 2023	\$	818,243	\$	1,169,671	\$	1,987,914	

Note 25 - Risk Management

The College is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal years 2023 and 2022, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Note 26 - Workers' Compensation Aggregate Deductible

During the year ended August 31, 2023, the College met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Workers' Compensation Program is authorized by Chapter 504, Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members injured employees.

The College participates in the Fund's reimbursable aggregate deductible program. As such, the member is responsible for a certain amount of claims liability as outlined on the member's Contribution and Coverage Summary document. After the member's deductible has been met, the Fund is responsible for additional claims liability.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED AUGUST 31, 2023 and 2022

Note 26 – Workers' Compensation Aggregate Deductible (Continued)

The Fund and its members are protected against higher than expected claims costs through the purchase of stop loss coverage for any claim in excess of the Fund's self-insured retention of \$2 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. As of August 31, 2022, the Fund carries a discounted reserve of \$50,647,775 for future development on reported claims and claims that have been incurred but not yet reported. For the year-ended August 31, 2023, the Fund anticipated no additional liability to members beyond their contractual obligations for payment of contributions and reimbursable aggregate deductibles.

The Fund engages the services of independent auditors to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2022, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

Note 27 – Commitments

Facilities

The College initiated a Facilities Master Plan in 2012, that created a roadmap for meeting the higher education and workforce development needs of the citizens of the College's Service Area for the next 25 years. In November 2014, voters elected to authorize the issuance of up to \$157,000,000 of Del Mar College Limited Tax Bonds for the purpose of constructing, renovating, and equipping school buildings on the Heritage and Windward Campuses of the College. The construction of the General Academic and Music (Heritage), Workforce Development (Windward), and Emerging Technology (Windward) buildings have been completed. The remaining renovation projects are currently underway and expected to be completed in Fiscal Years 2024 and 2025.

The District voters approved a \$139,000,000 bond program in November 2016 to fund Phase 1A of the Oso Creek Campus located on the Southside of Corpus Christi. Construction of four buildings was completed in late 2022 and the campus became fully operational in January 2023.

Note 28 – Subsequent Events

One of our top ten taxpayers has disputed their values since 2018. The values through year 2022 have remained around \$1.1 billion. Under Texas Tax Code Section 111.104 - Refunds, taxpayers have the ability to pay the undisputed portion of their taxes while any disputed or protested amounts are resolved separately. The taxpayer chose to pay on the undisputed portion which has created underpayments totaling \$4 million to the College. Tax year 2023 values were set at \$2.5 billion. At this time, it's uncertain what value the taxpayer will determine is undisputed. The additional underpayment for 2023 could range from \$4.0 million to \$4.3 million. We are actively engaged with relevant tax authorities to ensure compliance with all regulatory obligations.

DEL MAR COLLEGE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TEACHER RETIREMENT SYSTEM OF TEXAS EXHIBIT 4

	Measurement Date Year Ended August 31,								
Fiscal Year Ended August 31, *	2022	2021	<u>2020</u>	2019	2018	<u>2017</u>	<u>2016</u>	<u>2015</u>	2014
College's Proportion of the Net Pension Liability	0.00041635	0.00041044	0.00041131	0.000395742	0.000398877	0.000381252	0.000370818	0.000347864	0.000346008
College's Proportionate Share of Net Pension Liability	\$24,717,359	\$10,452,505	\$22,030,050	\$20,571,896	\$21,955,179	\$12,190,380	\$14,012,665	\$12,296,529	\$9,242,352
State's Proportionate Share of the Net Pension									
Liability Associated with the District	19,630,257	8,326,741	17,617,867	16,319,588	17,400,379	9,751,441	10,697,440	9,047,629	7,116,186
TOTAL	\$44,347,616	\$18,779,246	\$39,647,917	\$36,891,484	\$39,355,558	\$21,941,821	\$24,710,105	\$21,344,158	\$16,358,538
College's Covered Payroll College's Proportional Share of the Net Pension	\$45,141,670	\$41,962,673	\$40,713,466	\$36,895,354	\$35,500,740	\$32,929,636	\$30,129,463	\$26,992,189	\$20,858,983
Liability as a percentage of its Covered Payroll	54.76%	24.91%	54.11%	55.76%	61.84%	37.02%	46.51%	45.56%	44.31%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.62%	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

^{*} The amount presented are as of the measurement date of the collective net pension liability for the respective year.
** The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

REQUIRED SUPPLEMENTARY INFORMAITON

SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS FOR PENSIONS TEACHER RETIREMENT SYSTEM OF TEXAS EXHIBIT 5

	Fiscal Year Ended August 31,								
* Fiscal Year Ended August 31, *	2023	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contributions	\$2,162,743	\$1,966,278	\$1,783,331	\$1,724,517	\$1,383,030	\$1,344,534	\$1,249,598	\$1,178,183	\$1,030,041
Contribution in Relation to the Contractually									
Required Contribution	(2,162,743)	(1,966,278)	(1,783,331)	(1,724,517)	(1,383,030)	(1,344,534)	(1,249,598)	(1,178,183)	(1,030,041)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
College's Covered Payroll	\$47,938,019	\$45,141,670	\$41,962,673	\$40,713,466	\$36,895,354	\$35,500,740	\$32,929,636	\$30,129,463	\$26,992,189
Contribution as a Percentage of Covered Payroll	4.51%	4.36%	4.25%	4.24%	3.75%	3.79%	3.79%	3.91%	3.82%

 ^{*} The amount presented are as of the fiscal year ended date of the collective net pension liability for the respective year.
 ** The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY EMPLOYEES RETIREMENT SYSTEM OF TEXAS FOR THE YEAR ENDED AUGUST 31, 2023 EXHIBIT 6

	Measurement Year Ended August 31,								
		2022		2021	2020		2019	2018	2017
District's Proportion of the Net OPEB Liability (Asset)		0.1892171300%	0	0.1869042800%	0.1853133800%		0.1744136400%	0.1881207300%	0.2169992500%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$	53,902,219	\$	67,052,857 \$	61,236,124	\$	60,282,020 \$	55,754,737 \$	73,938,180
State's Proportionate Share of the Net OPEB Liability (Asset) associated with the District		41,363,445		50,891,805	46,865,554		51,410,699	43,247,818	56,463,411
Total	\$	95,265,664	\$	117,944,662 \$	108,101,678	\$	111,692,719 \$	99,002,555 \$	130,401,591
District's Covered Payroll	\$	36,995,084	\$	34,261,193 \$	34,494,924	\$	33,597,726 \$	33,096,904 \$	32,924,204
District's Proportionate Share of the Net OPEB Liability (Asset) as a percentage of its Covered Payroll		1.46%		1.96%	1.78%	•	1.79%	1.68%	2.25%
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability		0.57%		0.38%	0.32%		0.17%	1.27%	2.04%

^{*} The amount presented are as of the the College's most recent fiscal year end.

^{**} The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS FOR OPEB EMPLOYEES RETIREMENT SYSTEM OF TEXAS FOR THE YEAR ENDED AUGUST 31, 2023 EXHIBIT 7

	Fiscal Year Ended August 31,								
		2023		2022	2021	2020	2019	2018	
Contractually Required Contribution	\$	1,999,529	\$	2,011,996 \$	2,030,281 \$	2,058,220 \$	2,032,179 \$	2,039,351	
Contribution in Relation to the Contractually Required Contribution)	(1,999,529)		(2,011,996)	(2,030,281)	(2,058,220)	(2,032,179)	(2,039,351)	
Contribution Deficiency (Excess)	\$	-	\$	- \$	- \$	- \$	- \$		
District's Covered Payroll	\$	36,676,952	\$	36,995,084 \$	34,261,193 \$	34,494,924 \$	33,597,726 \$	33,096,904	
Contributions as a percentage of covered-employee payroll		5.45%		5.44%	5.93%	5.97%	6.05%	6.16%	

^{*} The amount presented are as of the College's most recent fiscal year end.
** The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Del Mar College Schedule of Operating Revenues

Year Ended August 31, 2023 (With Memorandum Totals for the Year Ended August 31, 2022)

			Total			2022	
	TT 4 1 4 1	D () ()	Educational	Auxiliary	2023	Total	
Tuition:	Unrestricted	Restricted	Activities	Enterprises	Total	(Restated)	
State Funded Credit Courses:							
In-District Resident Tuition	\$ 8,369,021	\$ -	\$ 8,369,021	\$ -	\$ 8,369,021	\$ 8,348,130	
Out-of-District Resident Tuition	3,082,566	Ψ -	3,082,566	_	3,082,566	3,075,246	
Non-Resident Tuition	640,825	_	640,825	_	640,825	560,209	
TPEG - Credit (Set Aside) *	754,284	_	754,284	_	754,284	748,424	
State-Funded Continuing Education	1,016,180	_	1,016,180	_	1,016,180	807,769	
TPEG - Non-Credit (Set Aside) *	185,517	_	185,517	_	185,517	144,005	
Non-State Funded Educational Programs	20,088	-	20,088	_	20,088	18,405	
Total Tuition	14,068,481		14,068,481		14,068,481	13,702,188	
Fees:	11,000,101					10,7.02,100	
Building Use Fee	2,187,021	_	2,187,021	_	2,187,021	2,219,396	
General Fee	6,284,425	_	6,284,425	_	6,284,425	6,454,629	
Student Service Fee	0,201,123	_	0,201,123	376,619	376,619	385,017	
Out-of-District Fee	1,799,640	_	1,799,640	570,019	1,799,640	1,845,815	
Class Repeat Fee	212,895	_	212,895	_	212,895	143,250	
Dual Credit Fee	1,117,077	_	1,117,077	_	1,117,077	1,046,305	
Non-Instructional Contract Training Fees	531,764	_	531,764	_	531,764	385,050	
Laboratory Fees	409,026	_	409,026	_	409,026	411,768	
Total Fees	12,541,848		12,541,848	376,619	12,918,467	12,891,230	
Scholarship Allowances and Discounts:	(204.220)		(204.220)		(204.220)	(151 700)	
Bad Debt Allowance	(204,338)	-	(204,338)	-	(204,338)	(151,709)	
Remissions and Exemptions - State	(4,355,405)	-	(4,355,405)	-	(4,355,405)	(4,129,501)	
Remissions and Exemptions - Local	(1,774,089)	-	(1,774,089)	-	(1,774,089)	(1,723,443)	
Title IV Federal Grants	(8,809,435)	-	(8,809,435)	-	(8,809,435)	(8,802,506)	
Other Federal Grants	(618,356)	-	(618,356)	-	(618,356)	(1,628,206)	
TPEG Awards	(361,775)	-	(361,775)	-	(361,775)	(245,816)	
Other State Grants	(79,507)		(79,507)		(79,507)	(292,960)	
Total Scholarship Allowances	(16,202,905)		(16,202,905)		(16,202,905)	(16,974,141)	
Total Net Tuition and Fees	10,407,424		10,407,424	376,619	10,784,043	9,619,277	
Additional Operating Revenues:							
Federal Grants and Contracts	-	4,800,930	4,800,930	-	4,800,930	15,711,535	
State Grants and Contracts	-	2,694,143	2,694,143	-	2,694,143	1,855,831	
Local Grants and Contracts	-	999,306	999,306	-	999,306	1,852,274	
General Operating Revenues	2,734,095		2,734,095		2,734,095	2,386,870	
Total Additional	2 = 2 4 0 0 =	0.404.250	44 220 474		44 220 454	24 006 740	
Operating Revenues	2,734,095	8,494,379	11,228,474		11,228,474	21,806,510	
Auxiliary Enterprises:							
Food Service	-	-	-	423,556	423,556	372,504	
Vending	-	-	-	60,151	60,151	75,116	
Rents	-	-	-	32,125	32,125	33,873	
Childcare Center	-	-	-	132,846	132,846	177,608	
Other				427,548	427,548	580,073	
Total Net Auxiliary Enterprises				1,076,226	1,076,226	1,239,174	
Total Operating Revenues	\$ 13,141,519	\$ 8,494,379	\$ 21,635,898	\$ 1,452,845	\$ 23,088,743	\$ 32,664,961	
					(Exhibit 2)	(Exhibit 2)	

^{*} In accordance with Education Code 56.033, tuition of \$939,801 and \$892,429 for years August 31, 2023 and 2022, respectively, was set aside for Texas Public Education Grants (TPEG).

Del Mar College Schedule of Operating Expenses by Object Year Ended August 31, 2023 (With Memorandum Totals for the Year Ended August 31, 2022)

		Operating		2022			
	Salaries	Benef	its	Other	2023	Total	
	and Wages	State	Local	Expenses	Total	(Restated)	
Unrestricted - Educational Activities							
Instruction	\$ 36,915,307 \$	- \$	5,522,772	\$ 2,850,409	\$ 45,288,488	\$ 43,749,149	
Public Service	106,728	-	12,882	13,902	133,512	111,327	
Academic Support	5,617,508	-	1,042,290	818,932	7,478,730	7,138,568	
Student Services	5,329,306	-	948,528	887,844	7,165,678	6,826,979	
Institutional Support	13,256,640	-	2,138,645	13,272,353	28,667,638	26,488,354	
Operation and Maintenance of Plant	1,843,126	-	352,785	10,650,571	12,846,482	10,897,242	
Total Unrestricted Educational Activities	63,068,615	-	10,017,902	28,494,011	101,580,528	95,211,619	
Restricted - Educational Activities							
Instruction	-	4,238,449	-	-	4,238,449	3,619,289	
Public Service	-	9,887	-	-	9,887	8,103	
Academic Support	-	799,906	-	-	799,906	668,331	
Student Services	2,408,835	983,464	332,941	7,691,619	11,416,859	20,458,435	
Institutional Support	-	1,641,302	-	-	1,641,302	1,370,889	
Operation and Maintenance of Plant	-	270,745	-	-	270,745	210,695	
Scholarships and Fellowships		-	-	6,232,962	6,232,962	9,510,978	
Total Restricted Educational Activities	2,408,835	7,943,753	332,941	13,924,581	24,610,110	35,846,720	
Total Educational Activities	65,477,450	7,943,753	10,350,843	42,418,592	126,190,638	131,058,339	
Auxiliary Enterprises	528,522	-	187,101	494,412	1,210,035	1,264,698	
Depreciation Expense - Buildings and other							
real estate improvements	-	-	-	6,973,123	6,973,123	5,249,680	
Depreciation Expense - Equipment and furniture		-	-	3,048,015	3,048,015	2,477,337	
Total Operating Expenses	\$ 66,005,972 \$	7,943,753 \$	10,537,944	\$ 52,934,142	\$ 137,421,811	\$ 140,050,054	
					(Exhibit 2)	(Exhibit 2)	

Del Mar College Schedule of Non-Operating Revenues and Expenses

Year Ended August 31, 2023 (With Memorandum Totals for the Year Ended August 31, 2022)

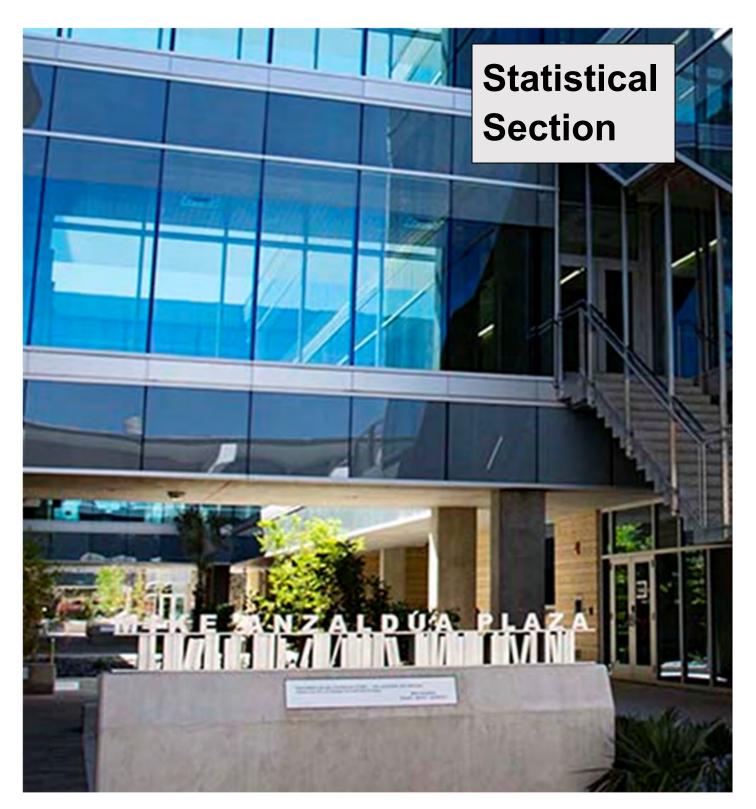
	Unrestricted	Restricted	Auxiliary Enterprises	2023 Total	2022 Total (Restated)
NON-OPERATING REVENUES:					
State Approprations:					
Education and General State Support	\$ 17,410,064	\$ -	\$ -	\$ 17,410,064	\$ 17,359,107
State Group Insurance	-	3,987,111	-	3,987,111	4,721,909
State Retirement Matching	-	3,956,642	-	3,956,642	2,000,000
Total State Appropriations	17,410,064	7,943,753		25,353,817	24,081,016
Maintenance Ad Valorem Taxes	65,971,659	_	_	65,971,659	60,515,606
Debt Service Ad Valorem Taxes	-	23,202,803	_	23,202,803	23,000,450
Federal Revenue, Non Operating	_	17,113,420	_	17,113,420	20,756,257
Investment Income	2,805,734	-	_	2,805,734	1,307,263
Change in Fair Value of Investment	2,107,474	_	_	2,107,474	(4,960,357)
Other Non-Operating Revenue	4,334,489			4,334,489	2,464,571
Total Non-Operating Revenues	92,629,420	48,259,976	-	140,889,396	127,164,806
NON-OPERATING EXPENSES:					
Interest on Capital Related Debt	9,569,618	-	-	9,569,618	9,873,962
Loss on Disposal of Capital Assets	4,314	-	_	4,314	203,695
Other Non-Operating Expense	1,191,543			1,191,543	8,049
Total Non-Operating Expenses	10,765,475			10,765,475	10,085,706
Net Non-Operating Revenues	\$ 81,863,945	\$ 48,259,976	\$ -	\$ 130,123,921	\$ 117,079,100
				(Exhibit 2)	(Exhibit 2)

Del Mar College Schedule of Net Position by Source and Availability Year Ended August 31, 2023 (With Memorandum Totals for the Year Ended August 31, 2022)

Detail by Source Restricted Net Available for Investment **Current Operations** in Capital Unrestricted Total Yes Expendable Assets No Current: Unrestricted (38,385,652) (38,385,652) (38,385,652) \$ Restricted 2,230,891 Auxiliary enterprises 2,230,891 2,230,891 Loan 1,423 1,423 1,423 Endowment: Quasi: Unrestricted Restricted Endowment True Term (per instructions at maturity) Life Income Contracts Annuities Plant: Unexpended 3,531,758 3,531,758 3,531,758 Renewals Debt Service 9,631,963 9,631,963 9,631,963 Investment in Plant 165,394,456 165,394,456 165,394,456 Total Net Position, August 31, 2023 (32,623,003) 9,633,386 165,394,456 142,404,839 (36,154,761) \$ 178,559,600 (Exhibit 1) **Total Net Position, August 31, 2022** (29,630,158) 8,540,906 147,325,367 126,236,115 (44,081,054) 170,317,169 **Effect of Change in Accounting** Principle (Note 2) 328,886 328,886 328,886 Total Net Position, August 31, 2022 as Restated (29,630,158) 8,540,906 126,565,001 (44,081,054) 170,646,055 147,654,253 (Exhibit 1) 15,839,838 Net Increase (Decrease) in Net Position (2,992,845)1,092,480 17,740,203 7,926,293 \$ 7,913,545

(Exhibit 2)

104







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Statistical Information

This part of Del Mar College's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the College's overall financial health.

CONTENTS	PAGE
Financial Trends (Schedules 1-3, 19) These schedules contain trend information to help the reader understand how the College's financial performance and well-being have changed over time.	109-113, 130-131
Revenue Capacity (Schedules 4-8, 20-21) These schedules contain information to help the reader assess the College's most significant local revenue sources, including the property tax.	114-119, 132-133
Debt Capacity (Schedules 9-11, 22) These schedules present information to help the reader assess the affordability of the College's current levels of outstanding debt and the College's ability to issue additional debt in the future	120-122, 135
Demographic and Economic Information (Schedules 12-13) These schedules offer demographic and economic indicators to help the reader understand the environment within which the College's financial activities take place.	123-124
Operating and Other Information (Schedules 14-18) These schedules contain service, infrastructure and other data to help the reader understand how the information in the College's financial report relates to the services the government provides and the activities it performs.	125-129

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



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Del Mar College Statistical Supplement 1 Net Position by Component Fiscal Years 2014 to 2023

(unaudited)

For the Fiscal Year Ended August 31,

(in thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Net investment in capital assets	\$ 165,395 \$	147,654 \$	140,281 \$	126,543 \$	120,406 \$	100,961 \$	95,287 \$	90,491 \$	79,669 \$	72,177
Restricted - expendable	9,633	8,541	8,176	8,431	8,161	12,247	12,343	12,251	13,546	13,669
Unrestricted	 (32,623)	(29,630)	(31,871)	(41,688)	(52,328)	(58,722)	23,231	23,076	23,510	31,900
Total primary government net position	\$ 142,405 \$	126,565 \$	116,586 \$	93,286 \$	76,239 \$	54,486 \$	130,861 \$	125,818 \$	116,725 \$	117,746

Source: College Annual Financial Reports

Del Mar College Statistical Supplement 2 Revenues by Source Fiscal Years 2014 to 2023

(unaudited)

For the Fiscal Year Ended August 31, (in Thousands)

	202	23	2022	2021		2020	2019	2018	2017	2016	2015		2014
Operating Revenues:													
Tuition and Fees (Net of Discounts)	\$ 1	0,784	\$ 9,619	\$ 11,890	\$	12,541	\$ 12,574	\$ 12,528	\$ 12,755	\$ 11,976	\$ 10,878	\$	10,683
Federal Grants and Contracts		4,801	15,712	2,181		2,182	2,103	3,181	3,268	4,650	5,424		3,256
State Grants and Contracts		2,694	1,856	2,647		2,129	2,399	2,342	3,718	4,334	3,090		2,021
Local Grants and Contracts		1,000	1,852	3,762		1,800	1,404	524	548	2,212	593		1,044
Auxiliary enterprises		1,076	1,239	491		1,079	1,675	1,390	1,249	1,323	1,508		1,398
General Operating Revenues		2,734	2,387	2,203		2,925	3,606	2,188	1,768	2,305	1,379		1,357
Total Operating Revenues	2	3,089	32,665	23,174		22,656	23,761	22,153	23,306	26,800	22,872		19,759
Non-Operating Revenues:													
State Appropriations	2	5,354	24,081	23,517		25,499	23,437	22,928	20,176	19,800	19,918		19,554
Maintenance Ad Valorem Taxes	6	5,972	60,516	57,023		58,319	54,449	51,689	47,179	46,704	43,342		40,524
Debt Service Ad Valorem Taxes	2	3,203	23,000	23,200		19,158	18,706	13,423	12,387	8,338	8,385		8,639
Federal Revenue, Non Operating	1	7,113	20,756	27,236		20,413	16,860	16,238	16,715	16,323	16,265		16,521
Investment Income		2,806	1,307	1,101		3,442	5,755	2,308	1,108	337	206		198
Change in Fair Value of Investments		2,107	(4,960)	(330)		-	-	-	-	-	-		-
Other Non-Operating Revenues		4,334	2,465	2,331		26	37	28	12	22	30		144
Total Non-Operating Revenues	14	0,889	127,165	134,078	Ť	126,857	119,244	106,614	97,577	91,524	88,146	Ť	85,580
Total Revenues	\$ 16	3,978	\$ 159,830	\$ 157,252	\$	149,513	\$ 143,005	\$ 128,767	\$ 120,883	\$ 118,324	\$ 111,018	\$	105,339

Del Mar College Statistical Supplement 2 (Continued) Revenues by Source Fiscal Years 2014 to 2023

(unaudited)

For the Fiscal Year Ended August 31, (in Thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Operating Revenues:										
Tuition and fees (net of discounts)	6.58%	6.02%	7.56%	8.39%	8.79%	9.73%	10.55%	10.12%	9.80%	10.14%
Federal grants and contracts	2.93%	9.83%	1.39%	1.46%	1.47%	2.47%	2.70%	3.93%	4.89%	3.09%
State grants and contracts	1.64%	1.16%	1.68%	1.42%	1.68%	1.82%	3.08%	3.66%	2.78%	1.92%
Local grants and contracts	0.61%	1.16%	2.39%	1.20%	0.98%	0.41%	0.45%	1.87%	0.53%	0.99%
Auxiliary enterprises	0.66%	0.77%	0.31%	0.72%	1.17%	1.08%	1.03%	1.12%	1.36%	1.33%
General Operating Revenues	1.67%	1.49%	1.40%	1.96%	2.52%	1.70%	1.46%	1.95%	1.24%	1.29%
Total Operating Revenues	14.09%	20.43%	14.73%	15.15%	16.61%	17.21%	19.27%	22.65%	20.60%	18.76%
Non-Operating Revenues:										
State Appropriations	15.46%	15.07%	14.97%	17.06%	16.39%	17.81%	16.69%	16.73%	17.94%	18.56%
Maintenance Ad Valorem Taxes	40.23%	37.86%	36.26%	39.01%	38.08%	40.14%	39.03%	39.47%	39.04%	38.47%
Debt Service Ad Valorem Taxes	14.15%	14.39%	14.75%	12.81%	13.08%	10.42%	10.25%	7.05%	7.55%	8.20%
Federal Revenue, Non Operating	10.44%	12.99%	17.32%	13.65%	11.79%	12.61%	13.83%	13.80%	14.65%	15.68%
Investment Income	1.71%	0.82%	0.70%	2.30%	4.03%	1.79%	0.92%	0.28%	0.19%	0.19%
Change in Fair Value of Investments	1.28%	-3.10%	-0.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Non-Operating Revenues	2.64%	1.54%	1.48%	0.02%	0.02%	0.02%	0.01%	0.02%	0.03%	0.14%
Total Non-Operating Revenues	85.91%	79.57%	85.27%	84.85%	83.39%	82.79%	80.73%	77.35%	79.40%	81.24%
Total Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Del Mar College Statistical Supplement 3 Program Expenses by Function Fiscal Years 2014 to 2023

(unaudited)

For the Fiscal Year Ended August 31,

(in Thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Operating Expenses:										
Instruction	\$ 49,527	\$ 47,369	\$ 47,091	\$ 48,349	\$ 46,483	\$ 46,536	\$ 43,909	\$ 39,580	\$ 36,441	\$ 35,017
Public service	143	119	151	95	155	151	129	111	21	14
Academic support	8,279	7,807	7,202	7,914	7,531	7,734	7,189	6,946	6,193	5,554
Student services	18,583	27,285	19,211	17,319	15,349	15,662	16,487	18,040	16,106	12,295
Institutional support	30,309	27,859	23,240	23,607	21,195	20,888	19,430	18,690	16,792	16,637
Operation and maintenance of plant	13,117	11,108	7,572	9,859	9,023	8,786	10,128	9,702	8,771	8,113
Scholarships and fellowships	6,233	9,511	12,006	6,668	5,940	5,826	5,906	5,111	6,286	5,980
Auxiliary enterprises	1,210	1,265	1,073	1,587	1,228	1,400	1,484	1,417	1,470	1,339
Depreciation	 10,021	7,727	6,592	7,106	5,369	5,430	5,566	5,516	5,590	5,571
Total Operating Expenses	 137,422	140,050	124,138	122,504	112,273	112,413	110,228	105,113	97,670	90,520
Non-Operating Expenses:										
Interest on capital related debt	9,570	9,874	10,465	9,945	8,952	5,285	5,075	4,091	3,961	4,441
Other Non-Operating Expenses	 1,195	212	180	78	34	1,825	602	86	88	47
Total Non-Operating Expenses	10,765	10,086	10,645	10,023	8,986	7,110	5,677	4,177	4,049	4,488
Total Expenses	\$ 148,187	\$ 150,136	\$ 134,783	\$ 132,527	\$ 121,259	\$ 119,523	\$ 115,905	\$ 109,290	\$ 101,719	\$ 95,008

Del Mar College Statistical Supplement 3 (Continued) Program Expenses by Function Fiscal Years 2014 to 2023

(unaudited)

For the Fiscal Year Ended August 31,

(in Thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Operating Expenes:										
Instruction	33.42%	31.55%	34.94%	36.48%	38.33%	38.94%	37.88%	36.21%	35.82%	36.86%
Public service	0.10%	0.08%	0.11%	0.07%	0.13%	0.13%	0.11%	0.10%	0.02%	0.02%
Academic support	5.59%	5.20%	5.34%	5.97%	6.21%	6.47%	6.20%	6.35%	6.09%	5.85%
Student services	12.54%	18.17%	14.25%	13.07%	12.66%	13.10%	14.23%	16.51%	15.83%	12.94%
Institutional support	20.45%	18.56%	17.24%	17.82%	17.48%	17.48%	16.76%	17.10%	16.51%	17.51%
Operation and maintenance of plant	8.85%	7.40%	5.62%	7.44%	7.44%	7.35%	8.74%	8.88%	8.62%	8.54%
Scholarships and fellowships	4.21%	6.33%	8.91%	5.03%	4.90%	4.87%	5.10%	4.68%	6.18%	6.29%
Auxiliary enterprises	0.82%	0.84%	0.80%	1.20%	1.01%	1.17%	1.28%	1.30%	1.45%	1.41%
Depreciation	6.76%	5.15%	4.89%	5.36%	4.43%	4.54%	4.80%	5.05%	5.50%	5.86%
Total Operating Expenses	92.74%	93.28%	92.10%	92.44%	92.59%	94.05%	95.10%	96.18%	96.02%	95.28%
Non-Operating Expenses:										
Interest on capital related debt	6.46%	6.58%	7.77%	7.50%	7.38%	4.42%	4.38%	3.74%	3.89%	4.67%
Other Non-Operating Expenses	0.80%	0.14%	0.13%	0.06%	0.03%	1.53%	0.52%	0.08%	0.09%	0.05%
Total Non-Operating Expenses	7.26%	6.72%	7.90%	7.56%	7.41%	5.95%	4.90%	3.82%	3.98%	4.72%
Total Expenses	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Del Mar College Statistical Supplement 4 Tuition and Fees Per Semester Credit Hour Last Ten Academic Years

(unaudited)

Resident

Fees per Semester Credit Hour (SCH)

Academic Year (Fall)]	In-District Tuition	Out-of- District Tuition	Building Use Fee	General Use Fee	Matriculation Fee	Student Activity Fees	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
2022	\$	71	\$ 121	\$ 12	\$ 12	\$ 12	\$ 85	\$ 1,369	\$ 1,969	1.78%	1.23%
2021		69	119	12	12	12	85	1,345	1,945	0.00	0.00
2020		69	119	12	12	12	85	1,345	1,945	1.82	1.25
2019		67	117	12	12	12	85	1,321	1,921	6.45	4.35
2018		61	111	12	12	12	77	1,241	1,841	5.08	3.37
2017		56	106	12	12	12	77	1,181	1,781	0.00	0.00
2016		56	106	12	12	12	77	1,181	1,781	0.00	0.00
2015		56	106	12	12	12	77	1,181	1,781	1.03	0.68
2014		55	105	12	12	12	77	1,169	1,769	5.60	3.63
2013		52	102	12	12	10	75	1,107	1,707	1.10	0.71

Non - Resident

Fees per Semester Credit Hour (SCH)

	r ces per	. DCI	nester ere	Juit	riour (SC	111								
A	cademic Year (Fall)		Resident Tuition Out of State		Resident Tuition Internati onal		Building Use Fee	General Use Fee	Matriculation Fee	Student Activity Fees	Cost for 12 SCH Out of State	Cost for 12 SCH International	% Increase from Prior Year Out of State	% Increase from Prior Year International
	2022	\$	158	\$	158	\$	12	\$ 12	\$ 12	\$ 85	\$ 2,413	\$ 2,413	1.00%	1.00%
	2021		156		156		12	12	12	85	2,389	2,389	0.00	0.00
	2020		156		156		12	12	12	85	2,389	2,389	1.01	1.01
	2019		154		154		12	12	12	85	2,365	2,365	3.50	3.50
	2018		148		148		12	12	12	77	2,285	2,285	2.70	2.70
	2017		143		143		12	12	12	77	2,225	2,225	0.00	0.00
	2016		143		143		12	12	12	77	2,225	2,225	0.00	0.00
	2015		143		143		12	12	12	77	2,225	2,225	0.54	0.54
	2014		142		142		12	12	12	77	2,213	2,213	2.88	2.88
	2013		139		139		12	12	10	75	2,151	2,151	0.56	0.56

Note: (1) Includes basic enrollment tuition and fees but excludes course based fees such as laboratory fees, testing fees and certification fees

(2) Registration Fee: Not applicable

Del Mar College Statistical Supplement 5 Assessed Value and Taxable Assessed Value of Property Last Ten Fiscal Years

(unaudited)

(in Thousands) Direct Rate

	Assessed Valuation of			axable sed Value	% Ratio of Taxable Assessed Value to	 aintenance & Operations	Debt Service	Total
Fiscal Year	Property (a)	Less: Exemptions	(TAV)	Assessed Value	(b)	(b)	(b)
2022-23	\$ 42,118,448	\$ 6,532,116	\$ 35	5,586,332	0.84	\$ 0.196870	\$ 0.069234	\$ 0.266104
2021-22	38,514,875	6,883,587	31	,631,288	0.82	0.205296	0.078044	0.283340
2020-21	35,539,719	6,487,532	29	0,052,187	0.82	0.205296	0.083304	0.288600
2019-20	35,034,885	6,061,795	28	3,973,090	0.83	0.211260	0.069405	0.280665
2018-19	33,527,327	6,301,621	27	7,225,706	0.81	0.209700	0.072200	0.281900
2017-18	31,619,662	5,950,780	25	5,668,882	0.81	0.205700	0.053463	0.259163
2016-17	29,841,475	4,975,595	24	1,865,880	0.83	0.194718	0.051441	0.246159
2015-16	27,500,612	4,683,363	22	2,817,249	0.83	0.210549	0.037524	0.248073
2014-15	25,746,282	4,622,735	21	,123,547	0.82	0.207910	0.040163	0.248073
2013-14	24,255,580	4,577,887	19	,677,693	0.81	0.206690	0.043976	0.250666

Source: Local Appraisal District

Notes: (a) Property is assessed at full market value (b) per \$100 Taxable Assessed Valuation

Del Mar College Statistical Supplement 6 State Appropriation per FTSE and Contact Hour Last Ten Fiscal Years

(unaudited)

		Appropri	ation per FTSE		Appropriation p	per Contact Hou	r
Fiscal Year	State Appropriation (in thousands)	Annual FTSE (a)	State Appropriation per FTSE	Academic Contact Hours (in thousands) (b)	Voc/Tech Contact Hours (in thousands) (b)	Total Contact Hours (in thousands)	State Appropriation per Contact Hour
2022-23	\$ 25,354	5,996	\$ 4,228	2,158	1,856	4,014	\$ 6.32
2021-22	24,081	6,093	3,952	2,252	1,877	4,342	5.55
2020-21	23,517	6,524	3,605	2,513	1,829	4,342	5.42
2019-20	25,499	7,271	3,507	2,788	2,046	4,834	5.28
2018-19	23,437	7,064	3,318	2,817	1,833	4,650	5.04
2017-18	22,928	7,103	3,228	2,757	1,873	4,630	4.95
2016-17	20,176	7,290	2,768	2,827	1,939	4,766	4.23
2015-16	19,800	6,948	2,850	2,715	1,820	4,535	4.37
2014-15	19,918	6,590	3,022	2,655	1,660	4,315	4.62
2013-14	19,554	6,650	2,940	2,823	1,615	4,438	4.41
2012-13	19,535	7,004	2,789	2,998	1,692	4,690	4.17

Notes:

 $Full-time\ Student\ Equivalent\ (FTSE)\ is\ defined\ by\ the\ THECB\ as\ the\ annual\ total\ semester\ credit\ hours\ divided\ by\ 30$

State Appropriation (Schedule C) include benefits/ORP contributions

(a) Source: Coordinating Board Management Report 004

(b) Source: Coordinating Board Management Report 004 (includes funded and non-funded excess developmental and three-peat hours)

Del Mar College Statistical Supplement 7 Principal Taxpayers Taxable Assessed Value Last Ten Tax Years

(unaudited) (in Thousands)

Taxpayer	Type of Business	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Flint Hills Resources West LP	Petrochemical \$	1,849,308 \$	1,337,014 \$	1,272,928 \$	1,396,033 \$	1,275,786 \$	994,320 \$	901,967 \$	795,171 \$	809,036 \$	894,028
Valero Refining Texas LP	Petrochemical	2,362,698	1,273,099	1,228,795	1,335,095	1,180,094	992,798	782,638	982,007	732,218	732,219
Citgo Refining/Chemical Co LP	Petrochemical	784,729	823,096	647,031	717,443	662,713	636,937	598,035	576,842	609,788	588,394
Corpus Christi Polymers LLC	Petrochemical	329,200	297,257	271,329	532,193	532,193	-	-	-	-	-
Equistar Chemicals LP Equistar	Petrochemical	437,357	437,357	437,357	450,375	476,587	498,921	525,325	187,352	198,039	227,826
Chemicals LP	Petrochemical	-	164,390	150,811	-	-	169,513	178,657	-	-	-
Flint Hills Resources East LP	Petrochemical	388,624	189,161	184,602	202,176	192,216	174,379	154,846	165,685	180,163	190,891
AEP Texas Central Company	Utility	427,197	384,113	387,831	325,205	375,892	290,124	249,585	197,103	198,622	167,729
Valero Marketing & Supply	Petrochemical	253,598	-	-	185,721	187,744	186,973	-	-	139,352	147,665
Epic Y-Grade Logistics LP	Petrochemical	-	161,902	174,867	181,276	173,917	-	-	-	-	-
Nueces Bay WLE	Utility	-	-	-	-	-	-	-	179,958	-	-
Corpus Christi Retail Venture LP	Retail	-	-	-	-	-	-	-	-	-	94,714
Buckeye Texas Processing LLC	Petrochemical	271,063	272,640	267,564	277,459	281,540	266,934	252,476	255,721	173,856	-
Buckeye Texas HUB LLC	Petrochemical	-	-	-	-	-	166,772	177,212	161,468	155,421	-
Barney M Davis LP	Utility	-	-	-	-	-	-	132,802	182,407	-	-
Flint Hill Resources	Petrochemical	-	-	-	-	-	-	-	-	107,045	105,017
HE Butt Grocery Company	Grocery	-	-	-	-	-	-	-	-	-	84,069
	Totals \$	7,103,774 \$	5,340,029 \$	5,023,115 \$	5,602,976 \$	5 5,338,682 \$	4,377,671 \$	3,953,543 \$	3,683,714 \$	3,303,540 \$	3,232,552
Total 7	Taxable Assessed Value \$	35,586,332 \$	31,631,288 \$	29,052,187 \$	28,973,090 \$	S 28,973,089 \$	27,225,706 \$	25,668,882 \$	24,865,880 \$	21,123,547 \$	19,677,694

Source: Local County Appraisal District as of valuation date

Note: Tax assessed value is the basis for following FY Maintenance Ad Valorem taxes

Del Mar College Statistical Supplement 7 (Continued) Principal Taxpayers Taxable Assessed Value Last Ten Tax Years

(unaudited)

% of Taxable Assessed Value (TAV) by Tax Year

Taxpayer	Type of Business	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Flint Hills Resources LP	Petrochemical	5.20%	4.23%	4.38%	4.82%	4.40%	3.65%	3.51%	3.20%	3.83%	4.54%
Valero Refining Texas LP	Petrochemical	6.64	4.04	4.23	4.61	4.07	3.65	3.05	3.95	3.47	3.72
Citgo Refining/Chemical Co LP	Petrochemical	2.21	2.61	2.23	2.48	2.29	2.34	2.33	2.32	2.89	2.99
Corpus Christi Polymers LLC	Petrochemical	0.93	0.94	0.93	1.84	1.84	0.00	0.00	0.00	0.00	0.00
Equistar Chemicals LP	Petrochemical	1.23	1.39	1.51	1.55	1.64	1.83	2.05	0.75	0.94	1.16
Equistar Chemicals LP	Petrochemical	0.00	0.52	0.52	0.00	0.00	0.62	0.70	0.00	0.00	0.00
Flint Hills Resources East LP	Petrochemical	1.09	0.60	0.64	0.70	0.66	0.64	0.60	0.67	0.85	0.97
AEP Texas Central Company	Utility	1.20	1.22	1.33	1.12	1.30	1.07	0.97	0.79	0.94	0.85
Valero Marketing & Supply	Petrochemical	0.71	0.00	0.00	0.64	0.65	0.69	0.00	0.00	0.66	0.75
Epic Y-Grade Logistics LP	Petrochemical	0.00	0.51	0.60	0.63	0.60	0.00	0.00	0.00	0.00	0.00
Nueces Bay WLE	Utility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.00	0.00
Corpus Christi Retail Venture LP	Retail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.48
Buckeye Texas Processing LLC	Petrochemical	0.76	0.87	0.92	0.96	0.97	0.98	0.98	1.03	0.82	0.00
Buckeye Texas HUB LLC	Petrochemical	0.00	0.00	0.00	0.00	0.00	0.61	0.69	0.65	0.74	0.00
Barney M Davis LP	Utility	0.00	0.00	0.00	0.00	0.00	0.00	0.52	0.73	0.00	0.00
Flint Hill Resources	Petrochemical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.51	0.53
HE Butt Grocery Company	Grocery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43
	Totals	19.97%	16.93%	17.29%	19.35%	18.42%	16.08%	15.40%	14.81%	15.65%	16.42%

Source: Local County Appraisal District

Note: Tax assessed value is the basis for following FY Maintenance Ad Valorem taxes

Del Mar College Statistical Supplement 8 Property Tax Levies and Collections

(unaudited) (in Thousands)

Fiscal Year Ended August 31	Levy (a)	Cumulative Levy Adjustments	Adjusted Tax Levy (b)	Collections - Year of Levy (c)	Percentage	Prior Collections of Prior Levies (d)	Current Collections of Prior Levies (e)	Total Collections (c+d+e)	% Cumulative Collections of Adjusted Levy
2023	\$ 91,193	\$ (1587)	\$ 89,606	\$ 85,677	95.62%	\$ -	\$ 2,973	\$ 88,650	98.93%
2022	86,355	(781)	85,574	81,690	95.46	-	1,147	82,837	96.80
2021	85,042	(610)	84,432	79,363	94.00	-	810	80,173	94.96
2020	80,012	(791)	79,221	75,442	95.23	-	1,410	76,852	97.01
2019	74,310	(866)	73,444	71,737	97.68	-	950	72,687	98.97
2018	65,697	(381)	65,316	63,078	96.57	-	1,661	64,739	99.12
2017	60,296	(838)	59,458	57,956	97.47	-	1,082	59,038	99.29
2016	56,481	(1617)	54,864	53,473	97.46	-	39	53,512	97.54
2015	52,752	(358)	52,394	51,113	97.56	-	1,052	52,165	99.56
2014	49,097	(317)	48,780	47,518	97.41	-	1,124	48,642	99.72

Source: Local Tax Assessor/Collector and District records

- (a) As reported in notes to the financial statements for the year of the levy
- (b) As of August 31st of the current reporting year
- (c) Property tax only does not include penalties and interest
- (d) Represents cumulative collections of prior years not collected in the current year or the year of the tax levy
- (e) Represents current year collections of prior years levies

Del Mar College Statistical Supplement 9 Ratios of Outstanding Debt Last Ten Fiscal Years Ending August 31

(in Thousands)

	 2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Bonded Debt										
General obligation bonds	\$ 255,385	\$ 266,750	\$ 278,040	\$ 288,060	\$ 219,355	\$ 228,195	\$ 134,695	\$ 132,860	\$ 71,170	\$ 69,730
Premium	 26,384	28,731	31,185	34,115	20,749	22,800	14,907	15,649	5,827	4,852
Net general bonded debt	\$ 281,769	\$ 295,481	\$ 309,225	\$ 322,175	\$ 240,104	\$ 250,995	\$ 149,602	\$ 148,509	\$ 76,997	\$ 74,582
Other Debt Revenue bonds	\$ 8,450	\$ 9,910	\$ 11,300	\$ 12,620	\$ 13,890	\$ 15,110	\$ 16,345	\$ 17,530	\$ 21,385	\$ 23,405
SBITA obligations	1,445	1,423	-	-	-	-	-	-	-	-
Lease obligations	 212	126	179	-	-	-	-	-	-	
Total Outstanding Debt	\$ 291,876	\$ 306,940	\$ 320,704	\$ 334,795	\$ 253,994	\$ 266,105	\$ 165,947	\$ 166,039	\$ 98,382	\$ 97,987
General Bonded Debt Ratios Per Capita Per FTSE As a percentage of Taxable Assessed Value	\$ 801.22 46,993 0.88%	\$ 836.63 48,495 1.03%	\$ 875.55 47,398 1.12%	\$ 889.26 44,310 1.20%	\$ 662.79 33,947 0.96%	\$ 692.85 35,336 1.05%	\$ 414.16 20,522 0.65%	\$ 410.78 21,374 0.69%	\$ 213.62 11,684 0.38%	\$ 209.23 11,215 0.40%
Total Outstanding Debt Ratios Per Capita Per FTSE As a percentage of Taxable Assessed Value	\$ 829.96 48,678 0.91%	\$ 869.08 50,376 1.07%	\$ 908.05 49,158 1.16%	\$ 924.10 46,045 1.25%	\$ 701.13 35,910 1.02%	\$ 734.56 37,464 1.12%	459.41 22,764 0.72%	\$ 459.27 23,897 0.78%	\$ 272.95 14,929 0.49%	\$ 274.90 14,735 0.53%

Notes: Ratios calculated using population and TAV from current year. Debt per student calculated using full-time-equivalent enrollment (a) 2023 information not yet available

Del Mar College Statistical Supplement 10 Legal Debt Margin Information Last Ten Fiscal Years

(unaudited)

For the Year Ended August 31 (in Thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Taxable Assessed Value	\$42,118,448	\$38,514,875	\$35,539,719	\$35,034,885	\$33,527,327	\$25,668,882	\$24,865,880	\$22,817,249	\$21,123,547	\$19,677,693
General Obligation Bonds										
Statutory Tax Levy Limit for Debt Service	210,592	192,574	177,699	175,174	167,637	128,344	124,329	114,086	105,618	98,388
Less: Funds Restricted for Repayment of General Obligation Bonds	(5,758)	(4,661)	(4,309)	(4,646)	(4,478)	(4,099)	(3,865)	(3,831)	(4,303)	(4,155)
Total Net General Obligation Debt	204,834	187,913	173,390	170,528	163,159	124,245	120,464	110,255	101,315	94,233
Current Year Debt Service Requirements	23,203	22,953	23,184	19,084	18,654	13,407	12,387	8,649	8,413	8,668
Excess of Statutory Limit for Debt Service over Current Requirements	\$ 181,631	\$ 164,960	\$ 150,206	\$ 151,444	\$ 144,505	\$ 110,838	\$ 108,077	\$ 101,606	\$ 92,902	\$ 85,565
Net Current Requirements as a % of Statutory Limit	8.28%	9.50%	10.62%	8.24%	8.46%	7.25%	6.85%	4.22%	3.89%	4.59%

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

Del Mar College Statistical Supplement 11 Pledged Revenue Coverage Last Ten Fiscal Years

(unaudited)

Revenue Bonds

Pledged Revenues (in Thousands)

Debt Service Requirements (in Thousands)

Fiscal Year	Tuition	Building Use	Matriculation	Income					Coverage
Ended August 31	Fee	Fee	Fee	Revenues	Total	Principal	Interest	Total	Ratio
2023	\$3,514	\$2,185	\$2,185	\$1,999	\$9,883	\$1,460	\$495	1,955	5.06
2022	3,423	2,217	2,217	355	8,212	1,390	565	1,955	4.20
2021	3,630	2,378	2,378	304	8,690	1,320	631	1,951	4.45
2020	3,884	2,650	2,650	1,353	10,537	1,270	682	1,952	5.40
2019	3,635	2,572	2,572	125	8,904	1,220	731	1,951	4.56
2018	3,511	2,581	2,581	872	9,545	1,235	780	2,015	4.71
2017	3,324	2,656	2,656	242	8,878	1,185	827	2,012	4.41
2016	3,210	2,537	2,537	232	8,516	2,100	963	3,063	2.78
2015	3,003	2,403	2,403	108	7,917	2,020	1,044	3,064	2.58
2014	2,939	2,413	2,413	64	7,829	1,930	1,121	3,051	2.57

Del Mar College Statistical Supplement 12

Demographic and Economic Statistics - Taxing District (Nueces County) Last Ten Fiscal Years

(unaudited)

Calendar Year	Nueces County Population (a)	Pe	Nueces County ersonal Income n Thousands) (b)	Pers	eces County sonal Income Per Capita (b)	Nueces County Unemployment Rate (c)
2022	351,674	\$	(d)	\$	(d)	4.7%
2021	353,178		18,661,085		52,852	6.8%
2020	363,148		17,430,572		47,999	9.0%
2019	362,347		16,755,502		46,242	4.1%
2018	362,177		15,699,826		43,348	4.6%
2017	361,328		15,466,649		42,805	5.4%
2016	361,753		14,656,692		40,516	5.6%
2015	360,587		15,501,254		42,989	4.9%
2014	356,717		15,742,090		44,130	5.1%
2013	352,987		14,957,265		42,373	6.1%

Sources:

- (a) 2020 Population from U.S. Census Bureau 2020 Decennial Census 2010-2019 population estimates from U.S. Bureau of Economic Analysis as of November 2020
- (b) Personal income from U.S. Bureau of Economic Analysis as of October 2022
- (c) Unemployment rate from U.S. Department of Labor as of April 2021
- (d) Not yet available

Note: With each new release of annual estimates, the entire time series of estimates is revised for all years back to the last census.

Del Mar College Statistical Supplement 13 Principal Employers

(unaudited)

		2022		2012
	Number of	Percentage of Total	Number of	Percentage of Total
Employer	Employees	Employment 1	Employees	Employment
Corpus Christi ISD	5,134	2.66%	5,178	2.61%
Corpus Christi Naval Air Station	5,000	2.59%	2,822	1.42%
City of Corpus Christi	4,100	2.13%	3,171	1.60%
H.E.B.	3,847	2.00%	5,000	2.52%
CHRISTUS Spohn Health Systems	3,000	1.56%	5,144	2.59%
Driscoll Children's Hospital	3,000	1.56%	1,800	0.91%
Corpus Christi Army Depot	2,900	1.50%	6,500	3.28%
Kiewit Offshore Service	2,184	1.13%	2,200	1.11%
Corpus Christi Medical Center	2,000	1.04%	1,300	0.66%
Bay, Ltd.	1,700	0.88%	2,100	1.06%
Del Mar College	1,423	0.74%	1,542	0.78%
Total	34,288	17.79%	36,757	18.54%

Corpus Christi MSA Total Annual Employment²

192,759

198,360

Source:

- 1. Corpus Christi Regional Economic Development Corporation
- 2. US Bureau of Labor Statistics Corpus Christi MSA Annual Employment

Del Mar College Statistical Supplement 14 Faculty, Staff, and Administrators Statistics Last Ten Fiscal Years

(unaudited)

					Fisca	l Year				
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Instructional Faculty										
Full-Time (Credit)	304	309	302	310	314	316	311	298	282	279
Part-Time (Credit)	175	180	167	213	218	223	216	227	236	254
Total	479	489	469	523	532	539	527	525	518	533
Percent Full-Time (Credit)	63.5%	63.2%	64.4%	59.3%	59.0%	58.6%	59.0%	56.8%	54.4%	52.3%
Percent Part-Time (Credit)	36.5%	36.8%	35.6%	40.7%	41.0%	41.4%	41.0%	43.2%	45.6%	47.7%
Staff and Administrators										
Full-Time	453	433	428	411	374	381	367	348	309	293
Part-Time	314	277	312	353	359	417	445	408	331	309
Total	767	710	740	764	733	798	812	756	640	602
Percent Full-Time	59.1%	61.0%	57.8%	53.8%	51.0%	47.7%	45.2%	46.0%	48.3%	48.7%
Percent Part-Time	40.9%	39.0%	42.2%	46.2%	49.0%	52.3%	54.8%	54.0%	51.7%	51.3%
College Total										
Full-Time	757	742	730	721	688	697	678	646	591	572
Part-Time	489	457	479	566	577	640	661	635	567	563
Grand Total	1,246	1,199	1,209	1,287	1,265	1,337	1,339	1,281	1,158	1,135
Percent Full-Time	60.8%	61.9%	60.4%	56.0%	54.4%	52.1%	50.6%	50.4%	51.0%	50.4%
Percent Part-Time	39.2%	38.1%	39.6%	44.0%	45.6%	47.9%	49.4%	49.6%	49.0%	49.6%
Faculty FTE	501.59	516.07	484.97	508.82	498.72	513.19	502.06	454.07	432.28	435.70
Student FTE (Total SCH/12)	5,941.25	6,431.75	6,282.83	7,863.25	7,759.33	7,677.58	7,888.75	7,395.83	7,096.75	7,261.92
FTSE per Full-time Faculty	11.84	12.46	12.96	15.45	15.56	14.96	15.71	16.29	16.42	16.67
FTSE per Full-Time Staff Membe	13.12	14.85	14.68	19.13	20.75	20.15	21.50	21.25	22.97	24.78
Average Annual Faculty Salary	\$75,566	\$74,215	\$72,119	\$72,214	\$71,020	\$69,237	\$68,279	\$64,487	\$60,656	\$57,676

Notes: Year 2023 is not yet available. FTSE: Full Time Student Equivalent (as reported on CBM001).

Source: College Statistical Profiles.

Draft

Del Mar College Statistical Supplement 15 Enrollment Details Last Five Fiscal Years (unaudited)

	Fall 2022		Fall 2021		Fall 2020		Fall 2019		Fall 2018	
Student Classification	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
00-30 hours	6,884	71%	7,156	69%	7,473	70%	8,850	74%	8,369	70%
31-60 hours	1,940	20%	2,256	22%	2,303	22%	2,192	18%	2,471	21%
> 60 hours	901	9%	983	9%	902	8%	966	8%	1,027	9%
Total	9,725	100%	10,395	100%	10,678	100%	12,008	100%	11,867	100%

	Fall 2022		Fall 2021		Fall	2020	Fall 2019		Fall 2018	
Semester Hour Load	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
1-3 semester hours	1,872	19%	1,931	19%	2,260	21%	2,031	17%	2,007	17%
4-6 semester hours	2,848	29%	3,070	29%	3,559	33%	3,163	26%	3,262	27%
7-9 Semester hours	2,836	29%	2,913	28%	2,448	23%	3,088	26%	3,058	26%
10-12 semester hours	1,488	15%	1,653	16%	1,610	15%	2,504	21%	2,415	20%
13-15 semester hours	613	6%	735	7%	700	7%	1,093	9%	1,012	9%
16 & over	68	1%	93	1%	101	1%	129	1%	113	1%
Total	9,725	100%	10,395	100%	10,678	100%	12,008	100%	11,867	100%
Average course load	7	.2	7	.0	7	.0	8	.0	7	.7

	Fall 2022		Fall 2021		Fall	2020	Fall 2019		Fall 2018	
Tuition Status	Number Percent		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Texas Resident (in-District)	6,739	69%	7,570	73%	7,829	73%	9,024	75%	9,017	76%
Texas Resident (out-of-District)	2,376	25%	2,568	25%	2,569	24%	2,678	22%	2,537	21%
Non-Resident Tuition	610	6%	257	2%	280	3%	306	3%	313	3%
Total	9,725	100%	10,395	100%	10,678	100%	12,008	100%	11,867	100%

Notes: Year 2023 is not yet available

Source: College Statistical Profiles/CBM001 Report

Del Mar College Statistical Supplement 16 Student Profile Last Five Fiscal Years

(unaudited)

	Fall	2022	Fall	2021	Fall	2020	Fall	2019	Fall	2018
Gender	Number	Percent								
Female	5,677	58.38%	6,113	58.80%	6,392	59.90%	7,097	59.10%	6,951	58.57%
Male	4,048	41.62%	4,282	41.20%	4,286	40.10%	4,911	40.90%	4,916	41.43%
Total	9,725	100%	10,395	100%	10,678	100%	12,008	100.00%	11,867	100.00%
	Fall 2	2022	Fall	2021	Fall	2020	Fall	2019	Fall	2018
Ethnic Origin	Number	Percent								
Hispanic	6,904	70.99%	7,380	71.00%	7,497	70.21%	8,310	69.20%	8,121	68.43%
White, non-Hispanic	1,981	20.37%	2,247	21.62%	2,400	22.48%	2,783	23.18%	2,777	23.40%
Black, non-Hispanic	198	2.04%	225	2.16%	248	2.32%	328	2.73%	328	2.76%
Asian/Pacific Islander	224	2.30%	234	2.25%	238	2.23%	265	2.21%	199	1.68%
Indian/Alaskan Native	21	0.22%	19	0.18%	18	0.17%	25	0.21%	26	0.22%
Unknown	397	4.08%	290	2.79%	277	2.59%	297	2.47%	416	3.51%
Total	9,725	100%	10,395	100%	10,678	100%	12,008	100.00%	11,867	100.00%
	Fall 1	2022	Fall	2021	Fall	2020	Fall	2019	Fall	2018
Age	Number	Percent								
Under 20	4,073	41.88%	3,987	38.35%	4,328	40.53%	4,952	41.24%	4,615	38.89%
20 -24	2,789	28.68%	3,086	29.69%	3,094	28.98%	3,499	29.14%	3,495	29.45%
25 - 29	1,067	10.97%	1,253	12.05%	1,298	12.16%	1,402	11.67%	1,496	12.61%
30 - 34	683	7.02%	799	7.69%	751	7.03%	837	6.97%	854	7.20%
35 - 39	435	4.47%	512	4.92%	490	4.59%	528	4.40%	552	4.65%
40 - 44	303	3.12%	349	3.36%	340	3.18%	321	2.67%	353	2.97%
45 - 49	176	1.81%	192	1.85%	189	1.77%	234	1.95%	272	2.29%
50 & over	199	2.05%	217	2.09%	188	1.76%	235	1.96%	230	1.94%
Total	9,725	100%	10,395	100%	10,678	100%	12,008	100.00%	11,867	100.00%
Average Age	23.6		24.0		24.0		24.0		24.0	

Notes: Year 2023 is not yet available

Source: College Statistical Profiles/CBM001 Report

Del Mar College

Statistical Supplement 17

Transfers to Senior Institutions

Academic Year 2021-22 Students as of Fall 2022

(Includes only public senior colleges in Texas)

(unaudited)

	Count	Transfer Student Count	Count	Total of all	Percent of Total
Arbitrar Universities:	Academic	Technical	Tech-Prep	Transfer Students	Transfer Students
1 Texas A&M University - Corpus Christi	569	51	0	620	45.26%
2 Texas A&M University - Kingsville	131	18	0	149	10.87%
3 Texas A&M University	115	5	0	120	8.76%
4 The University of Texas at San Antonio	100	7	0	107	7.81%
5 Texas State University	83	5	0	88	6.42%
6 The University of Texas at Austin	82	3	0	85	6.20%
7 Texas Tech University	29	3	0	32	2.34%
8 The University of Texas at Arlington	16	8	0	24	1.75%
9 University of Houston	17	1	0	18	1.31%
10 University of North Texas	6	3	0	9	0.66%
11 Sam Houston State University	10	0	0	10	0.73%
12 Stephen F. Austin State University	6	0	0	6	0.44%
13 The University of Texas - Rio Grande Valley	10	5	0	15	1.09%
14 The University of Texas at Dallas	6	0	0	6	0.44%
15 Tarleton State University	11	2	0	13	0.95%
16 Texas A&M University - San Antonio	6	0	0	6	0.44%
17 Texas A&M University at Galveston	7	1	0	8	0.58%
18 Texas A&M International University	2	1	0	3	0.22%
19 Texas A&M University System Health Science Center	0	0	0	0	0.00%
20 University of Houston - Victoria	9	0	0	9	0.66%
21 Angelo State University	0	0	0	0	0.00%
22 Sul Ross State University	0	0	0	0	0.00%
23 Texas Southern University	1	1	0	2	0.15%
24 Texas Woman's University	6	0	0	6	0.44%
25 Texas A&M University - Commerce	0	0	0	0	0.00%
26 The University of Texas at El Paso	1	1	0	2	0.15%
27 The University of Texas Health Science Center at San Antonio	0	0	0	0	0.00%
28 The University of Texas Medical Branch at Galveston	0	0	0	0	0.00%
29 The University of Texas of the Permian Basin	1	1	0	2	0.15%
30 Midwestern State University	0	1	0	1	0.07%
31 University of Houston - Clear Lake	3	0	0	3	0.22%
32 Texas Tech University Health Sciences Center	0	0	0	0	0.00%
33 The University of Texas Health Science Center at Houston	0	0	0	0	0.00%
34 The University of Texas at Tyler	5	0	0	5	0.36%
35 University of Houston - Downtown	<i>J</i>	0	0	1	0.07%
Others Universities	18	2	0	20	1.46%
Ouicis Oniversides	1251	119	0	1370	100%
	1251	119	U	13/0	100%

Source: Texas Higher Education Coordinating Board Automated Student and Adult Learner Follow-Up System Students Pursuing Additional Education by Institution

Del Mar College Statistical Supplement 18 Capital Asset Information Fiscal Years 2014 to 2023

(unaudited)

Fiscal Year

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Academic buildings	39	39	37	37	34	34	34	35	34	34
Square footage (in thousands)	1,270	1,270	1,129	1,129	921	897	897	914	894	894
Libraries	2	2	2	2	2	2	2	2	2	2
Square footage (in thousands)	114	114	114	114	114	114	114	114	114	114
Number of Volumes (in thousands)	187	187	187	187	187	187	187	187	187	187
Administrative and support buildings	9	7	7	7	7	7	7	7	7	7
Square footage (in thousands)	340	253	253	253	253	253	253	253	253	237
Athletic Facilities	3	3	3	3	3	3	3	3	3	3
Square footage (in thousands)	60	60	60	60	60	60	60	60	60	60
Aquatic Center	1	1	1	1	1	1	1	1	1	1
Gymnasiums	1	1	1	1	1	1	1	1	1	1
Tennis Court	1	1	1	1	1	1	1	1	1	1
Plant facilities	7	7	6	6	6	6	6	6	6	6
Square footage (in thousands)	78	78	70	70	70	70	70	70	70	70
Transportation										
Cars	20	19	20	22	22	7	4	9	33	53
Light Trucks/Vans	78	74	74	81	81	63	55	50	43	37
Buses	3	3	3	3	3	2	0	0	1	1

Source: Del Mar College Physical Facilities Building Report

Del Mar College Statistical Supplement 19 Changes in Net Position Fiscal Years 2014 to 2023

(unaudited)

For the Year Ended August 31

	 2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Operating Revenues:										
Tuition and Fees (net of discounts)	\$ 10,784,043 \$	9,619,277 \$	11,890,143 \$	12,540,731 \$	12,574,086 \$	12,528,094 \$	12,755,431 \$	11,975,986 \$	10,878,328 \$	10,683,123
Federal Grants and Contracts	4,800,930	15,711,535	2,180,811	2,182,843	2,103,407	3,181,036	3,268,403	4,650,416	5,423,812	3,255,877
State Grants and Contracts	2,694,143	1,855,831	2,646,861	2,128,904	2,399,247	2,341,669	3,717,804	4,334,183	3,090,218	2,021,264
Local Grants and Contracts	999,306	1,852,274	3,761,525	1,800,395	1,403,419	523,681	547,774	2,211,054	592,945	1,043,836
Auxiliary Enterprises (net of discounts)	1,076,226	1,239,174	491,537	1,078,975	1,675,087	1,390,301	1,248,486	1,323,238	1,507,338	1,397,476
General Operating Revenues	 2,734,095	2,386,870	2,203,214	2,924,699	3,605,925	2,187,741	1,767,755	2,304,931	1,378,951	1,357,212
Total Operating Revenues	 23,088,743	32,664,961	23,174,091	22,656,547	23,761,171	22,152,522	23,305,653	26,799,808	22,871,592	19,758,788
Operating Expenses:										
Instruction	49,526,937	47,368,438	47,091,274	48,349,080	46,483,218	46,536,019	43,908,899	39,580,321	36,440,531	35,017,334
Public Service	143,399	119,430	150,811	94,985	154,635	151,245	129,056	110,626	21,290	14,146
Academic Support	8,278,636	7,806,899	7,201,562	7,913,959	7,531,038	7,734,321	7,189,179	6,946,425	6,193,494	5,553,605
Student Services	18,582,537	27,285,414	19,210,872	17,319,456	15,348,900	15,662,326	16,486,986	18,039,997	16,105,881	12,295,001
Institutional Support	30,308,940	27,859,243	23,240,007	23,607,141	21,194,945	20,887,777	19,429,845	18,690,329	16,792,500	16,637,302
Operating and Maintenance of Plant	13,117,227	11,107,937	7,572,279	9,859,544	9,022,898	8,785,591	10,128,134	9,701,525	8,770,592	8,112,724
Scholarships and Fellowships	6,232,962	9,510,978	12,005,369	6,667,609	5,939,657	5,825,627	5,905,955	5,111,125	6,285,920	5,980,411
Auxiliary Enterprises	1,210,035	1,264,698	1,073,036	1,586,671	1,227,858	1,400,092	1,483,984	1,417,025	1,469,943	1,339,143
Depreciation	 10,021,138	7,727,017	6,592,389	7,106,091	5,369,523	5,430,143	5,565,557	5,515,438	5,589,559	5,570,425
Total Operating Expenses	 137,421,811	140,050,054	124,137,599	122,504,536	112,272,672	112,413,141	110,227,595	105,112,811	97,669,710	90,520,091
Operating Loss	\$ (114,333,068) \$	(107,385,093) \$	(100,963,508) \$	(99,847,989) \$	(88,511,501) \$	(90,260,619) \$	(86,921,942) \$	(78,313,003) \$	(74,798,118) \$	(70,761,303)

Del Mar College Statistical Supplement 19 (Continued) Changes in Net Position Fiscal Years 2014 to 2023

(unaudited)

For the Year Ended August 31

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Non-Operating Revenues (Expenses):										
State Appropriations	\$ 25,353,817 \$	24,081,016 \$	23,516,879 \$	25,499,749 \$	23,437,046 \$	22,927,559 \$	20,175,851 \$	19,800,318 \$	19,917,744 \$	19,553,776
Maintenance Ad Valorem Taxes	65,971,659	60,515,606	57,023,250	58,318,766	54,449,297	51,688,633	47,179,178	46,704,072	43,341,908	40,524,142
Debt Service Ad Valorem Taxes	23,202,803	23,000,450	23,200,091	19,157,747	18,706,260	13,423,409	12,386,836	8,338,292	8,384,937	8,639,074
Federal Revenue, Non Operating	17,113,420	20,756,257	27,236,182	20,412,808	16,860,116	16,237,471	16,714,930	16,322,598	16,265,164	16,521,106
Loss on Disposal of Capital Assets	(4,314)	(203,695)	(94,275)	(71,492)	(26,208)	(800,597)	(302,112)	(80,308)	(85,079)	(44,591)
Investment Income	2,805,734	1,307,263	1,100,553	3,442,061	5,754,478	2,308,152	1,107,980	337,362	205,840	197,482
Change in Fair Value of Investments	2,107,474	(4,960,357)	(329,835)	-	-	-	-	-	-	-
Interest on Capital Related Debt	(9,569,618)	(9,873,962)	(10,464,504)	(9,945,074)	(8,951,490)	(5,284,975)	(5,075,351)	(4,090,597)	(3,961,174)	(4,441,005)
Other Non-Operating Revenues	4,334,489	2,464,571	2,331,401	26,697	37,368	28,316	11,704	21,428	30,022	144,164
Other Non-Operating Expenses	(1,191,543)	(8,049)	(86,158)	(6,999)	(7,299)	(1,024,243)	(299,981)	(6,000)	(2,750)	(2,800)
Net Non-Operating Revenues	130,123,921	117,079,100	123,433,584	116,834,263	110,259,568	99,503,725	91,899,035	87,347,165	84,096,612	81,091,348
Capital Contributions	48,985	285,000	829,997	60,434	5,000	689,500	65,500	59,513	151,333	97,300
Income Before Extraordinary Item	15,839,838	9,979,007	23,300,073	17,046,708	21,753,067	9,932,606	5,042,593	9,093,675	9,449,827	10,427,345
Restatements	_	-	-	-	_	_	_	_	_	_
Increase in Net Position	15,839,838	9,979,007	23,300,073	17,046,708	21,753,067	9,932,606	5,042,593	9,093,675	9,449,827	10,427,345
Net Position										
Net Position - Beginning of Year	126,565,001	116,585,994	93,285,921	76,239,213	54,486,146	130,861,035	125,660,831	116,567,156	117,588,953	107,161,608
Cumulative Effect of Change in Accounting Principle			-	-	-	(86,307,495)	-	-	(10,471,624)	-
Net Position - Beginning of Year - as restated	 126,565,001	116,585,994	93,285,921	76,239,213	54,486,146	44,553,540	125,660,831	116,567,156	107,117,329	107,161,608
Net Position - End of Year	\$ 142,404,839 \$	126,565,001 \$	116,585,994 \$	93,285,921 \$	76,239,213 \$	54,486,146 \$	130,703,424 \$	125,660,831 \$	116,567,156 \$	117,588,953

Del Mar College Statistical Supplement 20 Ad Valorem Property Tax Rates Authorized Last Ten Fiscal Years

(unaudited)

Calendar Year	Current Operations	Debt Service	Total
2022	0.5000	0.5000	1.0000
2021	0.5000	0.5000	1.0000
2020	0.5000	0.5000	1.0000
2019	0.5000	0.5000	1.0000
2018	0.5000	0.5000	1.0000
2017	0.5000	0.5000	1.0000
2016	0.5000	0.5000	1.0000
2015	0.5000	0.5000	1.0000
2014	0.5000	0.5000	1.0000
2013	0.5000	0.5000	1.0000

Del Mar College Statistical Supplement 21

Property Tax Rates - Direct and Overlapping Governments Last Ten Fiscal Years for Year End August 31

(unaudited)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Del Mar College District	0.266	0.283	0.288	0.280	0.281	0.282	0.259	0.246	0.248	0.248
Special Districts:										
Hospital District	0.099	0.111	0.111	0.112	0.117	0.121	0.126	0.127	0.127	0.130
Downtown Management District	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.370	0.370	0.370
Nueces County	0.288	0.306	0.307	0.307	0.309	0.304	0.304	0.304	0.304	0.313
Drainage District No. 2	0.341	0.339	0.339	0.354	0.348	0.337	0.332	0.333	0.333	0.334
Drainage District No. 3	0.146	0.146	0.146	0.146	0.193	0.193	0.193	0.193	0.030	0.193
South Texas Water Authority	0.078	0.082	0.086	0.086	0.087	0.087	0.085	0.083	0.083	0.083
Cities:										
Corpus Christi	0.620	0.646	0.646	0.646	0.626	0.606	0.606	0.606	0.606	0.606

Source: Nueces County Tax Office as of valuation year

Del Mar College Statistical Supplement 21 (Continued)

Property Tax Rates - Direct and Overlapping Governments Last Ten Fiscal Years for Year End August 31

(unaudited)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
School Districts:										
Calallen ISD	1.186	1.232	1.243	1.311	1.403	1.375	1.375	1.375	1.375	1.375
Corpus Christi ISD	1.211	1.240	1.256	1.270	1.305	1.237	1.237	1.237	1.237	1.237
Flour Bluff ISD	0.958	1.006	1.066	1.070	1.140	1.145	1.150	1.150	1.154	1.154
London ISD	1.355	1.200	1.317	1.347	1.303	1.349	1.357	1.357	1.357	1.356
Port Aransas ISD	0.929	0.934	0.994	1.054	1.118	1.118	1.118	1.118	1.118	1.118
Tuloso Midway ISD	1.156	1.180	1.175	1.213	1.372	1.372	1.408	1.409	1.409	1.377
West Oso ISD	1.241	1.271	1.300	1.408	1.450	1.450	1.450	1.450	1.450	1.450
Fire Districts:										
Fire District No. 1	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Fire District No. 2	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030
Fire District No. 3	0.100	0.100	0.093	0.100	0.100	0.100	0.100	0.030	0.030	0.030
Fire District No. 4	0.095	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Fire District No. 5	0.100	0.100	0.100	0.100	0.030	0.030	0.030	0.030	0.030	0.030
TOTAL:	10.599	10.706	10.997	11.334	11.712	11.636	11.660	11.648	11.491	11.634

Source: Nueces County Tax Office as of valuation year

Del Mar College Statistical Supplement 22 Computation of Direct and Overlapping Debt August 31, 2023

(unaudited)

Bonded Debt of Individual Governmental Subdivisions:		Estimated Gross Debt	Percent Applicable	 Applicable to Direct	
Special Districts:					
Nueces County	\$ 163,045,000		84.28%	\$ 137,414,326	
City:					
Corpus Christi		403,874,257	99.19%	400,602,876	
School Districts:					
Calallen ISD		108,930,000	100.00%	108,930,000	
Corpus Christi ISD		845,593,141	100.00%	845,593,141	
Flour Bluff ISD		50,102,427	100.00%	50,102,427	
London ISD		67,103,416	39.45%	26,472,298	
Port Aransas ISD		38,277,000	10.42%	3,988,463	
Tuloso-Midway ISD		40,890,000	100.00%	40,890,000	
West Oso ISD		27,180,000	100.00%	27,180,000	
Sub-total direct and overlapping debt		1,744,995,241		1,641,173,531	
Del Mar College District		255,385,000	100.00%	255,385,000	
Total direct and overlapping debt		2,000,380,241	94.81%	\$ 1,896,558,531	

Source: Debt outstanding data provided by each entity



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Federal and State Award Section







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COLLIER, JOHNSON & WOODS, P.C. CERTIFIED PUBLIC ACCOUNTANTS

555 N. Carancahua Suite 1000 Corpus Christi, Texas 78401-0839 361-884-9347 • Fax 361-884-9422 www.cjw-cpa.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

December 8, 2023

Board of Regents Del Mar College District Corpus Christi, Texas

We have audited, 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, the financial statements of the Del Mar College District (the College) and its discretely presented component unit, as of and for the years ended August 31, 2023 and 2022 and June 30, 2023 and 2022, respectively, 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, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 8, 2023

Board of Regents Del Mar College District Corpus Christi, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Del Mar College District's (the College's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended August 31, 2023. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs.

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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our Responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness on the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



DEL MAR COLLEGE DISTRICT

SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2023

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Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness identified?

• Significant deficiencies reported that are not considered to be material weaknesses?

None reported

• Noncompliance material to the financial statements noted? No

Federal Awards:

• Material weakness identified?

• Significant deficiencies reported that are not considered to be material weaknesses?

None reported

Type of auditor's report on compliance for major federal programs: Unmodified

Any audit findings required to be reported in accordance with the Uniform Guidance?

No

The programs tested as major programs include:

U.S. Department of Education

Financial Aid Cluster:

84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

84.033 Federal College Work Study Program

84.063 Federal Pell Grant Program

84.268 Federal Direct Loan Program

Cares Act Cluster:

Higher Education Emergency Relief Fund

84.425E CARES Act - Student Portion

84.425F CARES Act - Institutional Support

84.425L CARES Act - Minority Serving Institution

Trio Cluster:

84.042A TRIO - Student Support Services

84.047V TRIO - Upward Bound

84.066A TRIO - Educational Opportunity Centers

Texas Higher Education Coordinating Board

Governor's Emergency Education Relief (GEER)

84.425C THECB Accelerating Credentials

84.425C TAMUCC-THECB TX Reskilling Support 20-GE-S4425C 84.425C THECB-TRUE Institutional Capacity Grant

84.425C CBC-THECB-TRUE Institutional Capacity Grant

Dollar threshold used to distinguish between Type A

and Type B programs:

\$750,000

Auditee qualified as low risk auditee:

Yes

Section II:

Findings - Financial Statement Audit

None reported

Section III:

Findings and Questioned Costs – Major Federal Award Programs

None Reported

Section IV:

Prior Year Findings

None Reported





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DEL MAR COLLEGE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended August 31, 2023

		Expenditures			
Federal Grantor/Cluster/Program Title/Pass-Through Grantor	Listing		Pass-Through		Subrecipients
Pass-Through Grantor's Award Number	Number	Direct Awards	Awards	Total	Expenditures
U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
Student Financial Assistance Cluster SEOG	84.007	\$ 244,889	- \$	244 990	
Federal College Workstudy Program	84.033	\$ 244,889 193,106	- 3	244,889 193,106	-
Federal Pell Grant	84.063	14,439,334	-	14,439,334	-
Direct Student Loans	84.268	2,264,071	-	2,264,071	-
Total Student Financial Assistance Cluster	01.200	17,141,400	-	17,141,400	-
CARES Act Higher Education Emergency Relief Fund Cluster					
CARES Act-Student Portion	84.425E	197,072	_	197,072	_
CARES Act-Institutional Portion	84.425F	1,720,354	_	1,720,354	_
CARES Act-Minority Serving Institution	84.425L	1,158,864	-	1,158,864	-
Total CARES Act Cluster	*****	3,076,290	-	3,076,290	-
Title V Cluster					
Project SENDA	84.031S	728,869	_	728,869	_
Total Title V Cluster	0.10010	728,869	-	728,869	-
		,_0,000		,_,,,,,,	
TRIO Cluster	04.04777	22.010		22 010	
Upward Bound	84.047V	32,819	-	32,819	-
Student Support Services	84.042A	321,548	-	321,548	-
Educational Opportunities Center	84.066A	252,673	-	252,673	
Total TRIO Cluster		607,040	-	607,040	-
Governor's Emergency Education Relief (GEER) Cluster					
THECB Accelerating Credentials	84.425C	_	29,834	29,834	_
TAMUCC-THECB TX Reskilling Support 20-GE-S4425C	84.425C	-	57,458	57,458	-
THECB-TRUE Institutional Capacity Grant	84.425C	-	166,811	166,811	-
CBC-THECB-TRUE Institutional Capacity Grant	84.425C	-	32,343	32,343	_
THECB-TRUE Institutional Capacity Grant	84.425C	-	449,483	449,483	-
GEER Total Cluster		-	735,929	735,929	-
Child Care Access	84.335A	1,110	-	1,110	-
Pass-Through From:					
Texas Higher Education Coordinating Board:					
Carl Perkins Vocational Education-Basic - 19204	84.048	-	650,111	650,111	-
Total of U.S. Department of Education		21,554,709	1,386,040	22,940,749	-
H.C. DEDA DEMENT OF A CONCULTIVIDE					
U.S. DEPARTMENT OF AGRICULTURE					
Pass-Through From:					
Texas State Department of Agriculture	10.558		10.256	19.256	
Child & Adult Care Food Program - 02190	10.558		18,256	18,256	
Total U.S. Department of Agriculture		-	18,256	18,256	-
U.S. DEPARTMENT OF DEFENSE					
Direct Program:					
Procurement Technical Assistance of Business Firms - W56KGU-23-2-0014	12.002	331,285	-	331,285	-
Procurement Technical Assistance of Business Firms - SP4800-22-2-2287	12.002	191,086	-	191,086	-
Total U.S. Department of Defense		522,371	-	522,371	-

DEL MAR COLLEGE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended August 31, 2023

	Assistance	Expenditures			
Federal Grantor/Cluster/Program Title/Pass-Through Grantor	Listing		Pass-Through		Subrecipients
Pass-Through Grantor's Award Number	Number	Direct Awards	Awards	Total	Expenditures
U.S. DEPARTMENT OF LABOR					
Pass-Through From:					
Texas Workforce Commission:					
WIOA Adult, Dislocated Worker and Youth Activities - 2221WOS002	17.258	-	41,732	41,732	_
WIOA Apprenticeship/JATC - 2223ATP002	17.258	-	83,479	83,479	_
WIOA Adult, Dislocated Worker and Youth Activities - 2222WOS002	17.258	-	79,367	79,367	_
Apprenticeship Texas Expansion - 2222ATG002	17.285	-	37,359	37,359	_
Total U.S. Department of Labor		-	241,937	241,937	-
NATIONAL SCIENCE FOUNDATION					
Direct Programs:					
Education and Human Resources Cluster					
STELLAR-Technical Workforce in South Texas	47.076	25,817	_	25,817	_
Robert Novce Teacher Scholarship Program	47.076	3,718	_	3,718	_
Total Education and Human Resources Cluster	.,,,,,,	29,535		29,535	
Total Education and Haman Resources Graser		27,303		29,303	
Pass-Through From:					
The Board of Regents of the University of Oklahoma	47.050		86,129	86,129	-
Total National Science Foundation		29,535	86,129	115,664	-
NATIONAL AERONAUTICS & SPACE ADMINISTRATION					
Pass-Through From:					
Texas A&M Kingsville - 80NSSC21M0304	43.008	-	61,535	61,535	-
Total National Aeronautics & Space Administration (NASA)		-	61,535	61,535	-
U.S. SMALL BUSINESS ADMINISTRATION					
Pass-Through From:					
University of Texas at San Antonio					
Small Business Development Center - 13-603001	59.006	-	17,695	17,695	_
Small Business Administration - Z-0049-37-DMC	59.037	-	214,761	214,761	_
Small Business Development Center - OSBDC-COVID-2020-1	59.037	-	23,679	23,679	-
Total Small Business Administration		-	256,135	256,135	-
U.S.DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-Through From:					
Texas Workforce Commission					
Temporary Assistance for Needy Families-Code Camp - 2223TAN002	93.558	-	21,774	21,774	_
Total U.S. Department of Health and Human Services		-	21,774	21,774	-
Total Federal Financial Assistance		\$22,106,615	\$2.071.806	\$24,178,421	
i otal i cuci al i malicial Assistance		922,100,013	92,071,000	927,170,421	

DEL MAR COLLEGE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended August 31, 2023

Note 1: Federal Assistance Reconciliation

Other Operating Revenue-Federal Grants and Contracts revenue - per Schedule A	\$	4,800,930	
Add: Non-Operating Revenues-Federal Revenue, non-operating-per Schedule C	_	17,113,420	
Total Federal Revenues per Schedule A and C	\$	21,914,350	
December 14.			
Reconciling Item:			
Add: Direct Student Loans		2,264,071	

24,178,421

Note 2: Significant Accounting Policies used in Preparing the Schedule

Total Federal Expenditures per Schedule of Expenditures and Federal Awards

The expenditures included in the schedule are reported for the College's fiscal year. Expenditure reports to funding agencies are prepared on the award period basis. The expenditures reported above represent funds that have been expended by the College for the purposes of the award. The expenditures reported above may not have been reimbursed by the funding agencies as of the end of the fiscal year. Some amounts reported in the schedule may differ from amounts used in the preparation of the basic financial statements. Separate accounts are maintained for the different awards to aid in the observance of limitations and restrictions imposed by the funding agencies. The College has followed all applicable guidelines issued by various entities in the preparation of the schedule. Since the College has agency-approved indirect recovery rate, it has elected not to use the 10% de minimis cost rate as permitted in the UG, section 200.414.

Note 3: Expenditures Not Subject to Federal Single Audit

None

Note 4: Student Loans Processed and Administrative Costs Recovered

None

Note 5: Nonmonetary Federal Assistance

None

Note 6: Amounts Passed Through by the College



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COLLIER, JOHNSON & WOODS, P.C. CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

December 8, 2023

Board of Regents Del Mar College District Corpus Christi, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

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

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 state programs for the year ended August 31, 2023.

Basis for Opinion on Each Major State Program

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

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Circular will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Circular, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in
 order to design audit procedures that are appropriate in the circumstances and to test and report on
 internal control over compliance in accordance with the Circular, but not for the purpose of
 expressing an opinion on the effectiveness on the College's internal control over compliance.
 Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Circular. Accordingly, this report is not suitable for any other purpose.



DEL MAR COLLEGE DISTRICT

SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2023

Section I:

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

• Material weakness identified?

• Significant deficiencies reported that are not considered to be material weaknesses?

None reported

• Noncompliance material to the financial statements noted? No

State Awards:

Material weakness identified?

• Significant deficiencies reported that are not considered to be material weaknesses?

None reported

Type of auditor's report on compliance for major state programs: Unmodified

Any audit findings required to be reported in accordance with Section 510(a) of the State of Texas Single Audit Circular?

No

The programs tested as major programs include:

Texas Higher Education Coordinating Board: Texas Grant Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low risk auditee: Yes

Section II:

Findings - Financial Statement Audit

None reported



Section III:

Findings and Questioned Costs – Major State Award Programs

None Reported

Section IV:

Prior Year Findings

None reported





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DEL MAR COLLEGE SCHEDULE OF EXPENDITURES OF STATE AWARDS For the Year Ended August 31, 2023

	C
(-rant	Contract
Orant	Contract

	Grant Contract		
Grantor Agency/Program Title	Number	Expenditures	
TEXAS HIGHER EDUCATION COORDINATING BOARD	· ·		
Texas College Work Study	22339	\$ 40,110	
Texas Grant Program	13399	987,117	
CRSM	17433	256	
Nursing Shortage Over 70		152,245	
Workstudy Mentorship	15555	9,462	
Nursing Innovation Grant Program	23783	1,124	
Nursing Shortage Regular		155,666	
Total Texas Higher Education Coordinating Board		1,345,980	
TEXAS WORKFORCE COMMISSION			
Child Care Relief Funds		113,657	
TWC- SDF Voestalpine	2222SDF002	223,285	
TWC- SDF GULF ISLAND	2222SDF001	281,608	
Total Skills Development		618,550	
Apprenticeship Training Program	2223ATP002	193,289	
Pre-Apprenticeship Pilot	2222DON001	78,238	
TWC Dual Credit	2222DCR001	128,984	
Total Workforce Commission		1,019,061	
OFFICE OF THE GOVERNOR-PUBLIC SAFETY OFFICE			
Coastal Bend Council of Governors	1465918	155,648	
UNIVERSITY OF TEXAS AT SAN ANTONIO			
Small Business Development	13-603001-Z-0049-37-DMC	74,454	
SBDC Rural	13-603001-Z-0049-37-DMC	99,000	
Total University of Texas at San Antonio		173,454	
Total State Financial Assistance		\$2,694,143	
		. , , -	

DEL MAR COLLEGE SCHEDULE OF EXPENDITURES OF STATE AWARDS For the Year Ended August 31, 2023

Note 1: State Assistance Reconciliation

State Revenues-per Schedule A
State Financial Assistance
Per Schedule of expenditures of state awards

2,694,143

Total State Revenues per Schedule A

\$ 2,694,143

Note 2: Significant Accounting Policies Used in Preparing the Schedule

The accompanying schedule is presented using the accrual basis of accounting. See Note 2 to the financial statements for Del Mar College's significant accounting policies. These expenditures are reported on Del Mar College's fiscal year. Expenditure reports to funding agencies are prepared on the award period basis.



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Del Mar College is an Equal
Opportunity/Affirmative Action Employer and
Educational Institution.

The College takes affirmative action to endeavor that no person shall be denied the benefits of equal employment or be subjected to discrimination in employment or educational programs and activities of Del Mar College on the basis of race, color, sex (including pregnancy, gender identity/transgender status, sexual orientation), age, national origin, religion, disability, or any other constitutionally or statutorily impermissible reason.

Del Mar College 101 Baldwin Blvd | Corpus Christi, TX 78404 delmar.edu

Regular Agenda Item 6



TO:

Mark Escamilla, Ph.D.

President and CEO

FROM: Tammy McDonald

Vice President of Administration and Human Resources

DATE:

November 30, 2023

RE:

Policy Revisions, Deletions, and Additions for Board Review and Approval

Administrative Procedure Revisions, Deletions, and Additions for Board Notification

SUMMARY:

This policy work is to comply with some of the changes made during the Texas 88th Legislative Session with priority effective dates and to follow the Del Mar College Board policy review schedule.

Additional policy work will be presented to the Board of Regents throughout FY 23/24.

STAFF RECOMMENDATION:

- Board Action to Approve recommended revisions, deletions, additions to Board "B" policies.
- No action needed for Notification to the Board of administrative "A" procedure revisions, deletions, additions.

SUPPORTING DOCUMENTS:

Presentation Tracking Form Policy/Procedure Work

DMC Policy Review Administrative Procedure Notification

December 5, 2023

Tammy McDonald
Vice President, Administration & HR

Jessica A. Alaniz

Executive Director of Administration



Policy Review Team

- Tammy McDonald, Vice President of Administration and Human Resources
- Jerry Henry, Executive Director of Human Resources
- Jessica A. Alaniz, Executive Director of Administration
- Rita Hernandez, Dean of Student Engagement and Retention
- Augustin Rivera, Jr., General Counsel

DMC Policy Review Process

Board Policy Review

Board Policies are reviewed by College Administration as outlined in the schedule below with the exception of changes in laws, statutes, regulations, and requirements executed at federal, state, local levels, and by accrediting bodies that requires review outside the schedule. The CEO or their designee has oversight of the policy review process.

College Administration will perform review of policies according to the review schedule below and make recommendations to the Board of Regents as necessary.

Policy Review Schedule

Fiscal Year	Chapter 1 Board of Regents	Chapter 2 Administrative Org	Chapter 3 General Admin	Chapter 4 Business / Finance	Chapter 5 Human Resources	Chapter 6 Faculty	Chapter 7 Student Services	Chapter 8 Misc.	Chapter 9 Prohibiting Sexual Misconduct	Chapter 10 Carrying Handguns on Campus by License Holder
2021	X	X								Х
2022			X	X						
2023					Х	X				
2024							X	Х		
2025									X	X
2026	Х	X								
2027			X	X						
2028					Х	Х				
2029							X	Х		
2030									X	Х

DMC Policy Review – FY23/24

- FY22/23 Scheduled to review Chapters 5 (HR) & 6 (Faculty)
 - pended due to anticipated legislative changes

• FY23/24 – Scheduled to review Chapters 7 (Students) & 8 (Misc.)

DMC Policy Review - FY23/24

FY23/24 "B" Policies for Approval & "A" Procedure Notifications

- Policies "B" & Procedures "A" Impacted by Legislation
 - > State
 - HB 1 DEI Practices & Programs
 - SB 17 DEI Offices & Initiatives
 - SB 1376 Military Employment Preference
 - SB 412 Protection for Pregnant & Parenting Students
 - Policy & Procedure revisions/additions/deletions that span across multiple chapters
 - Includes a few policy & procedure revisions not related to legislation
 - Revise campus references
 - Title revisions
 - Revise outdated Administrative procedures with current practice for example: how employment opportunities are advertised



DMC Policy Review Schedule - FY23/34

- Deletion of B5.4 Affirmative Action Policy (chapter 5)
 - Sections related to Equal Opportunity relocated to other policy sections
- Removal of all references to Affirmative Action (multiple chapters)
 For example:
 - Office of Human Resources and Equal Opportunity/Affirmative Action revised to Office of Human Resources
- ➤ Added language to B5.11 Universal Conditions of Employment to comply with SB17's requirement for disciplining employees who engage in conduct in violation of the law
- Renaming and expansion of Military Employment Preference that applies in hiring practices (chapter 5)
- New policy for Protections for Pregnant & Parenting Students (chapter 7-B7.34)



DMC Policy Review Schedule- FY23/34

Timeline

- December
 - > First round of policy & procedure revisions
 - ➤ Additional policy revisions will be presented for the remainder of FY23/24 as related to legislative changes & DMC policy review schedule

Thank you



"B" BOARD POLICY RECOMMENDATION "A" ADMINISTRATIVE PROCEDURE NOTIFICATION

Del Mar College Manual of Policies and Procedures

12 05 23 001			<u> </u>
Policy No: Various Throughout Manual			_
Originator: T McDonald, J Henry, J Alaniz, R Herna	ndez		
Tammy McDonald, VP Admin & HR	_		
For Review or Courtesy Copy To:	Review	Courtesy Copy	Date
Deans' Council		X	11/30/2023
Chairs' Council		X	11/30/2023
Faculty Council		х	11/30/2023
Exempt Council		Х	11/30/2023
Non-Exempt Council		x	11/30/2023
Executive Cabinet		Х	11/30/2023
President/CEO Signature: 기치 교	5-14		Date: / 1/30/2
Presented to Board of Regents:			Date: 12/05/23
Board Policy or Administrative Procedure Notice	ce "B" Approva	& "A" Notification	

A2.4.2 Standing Committees and other Councils: The Information about standing committees and other councils of the College is found on DMC Share at the following link: https://dmcollege.sharepoint.com/committees/SitePages/Home.aspx include, but are not limited to, the Affirmative Action Committee, the Curriculum Committee, the Instruction and Student Development Council, and the CEO's Staff. (For a complete listing with current members, Standing Committee Membership, now found on DMC Share).

- **A5.9.4 Procedure:** The Office of Human Resources and Equal Opportunity/Affirmative Action website will be responsible for scheduling new employment physical examinations for top candidates.
 - **A5.9.4.1** Upon completion of the Physical Examination Consent form, top candidates will be scheduled for a new employment examination.
 - **A5.9.4.2** Results of the examination will remain confidential and shall be available only to those College officials with bona fide need for such information.
 - **A5.9.4.3** Upon written request to the *Executive* Director of Human Resources and Equal Opportunity/Affirmative Action, an applicant will be given the results of the applicant's new employment examination.
 - **A5.9.4.4** Back X-rays (3 views) and chest X-rays (AP and lateral) will be required of top candidates for any position classified as labor intensive. Upon the discretion of the College's designated physician and confirmation of the *Executive* Director of Human Resources and Equal Opportunity/Affirmative Action, a five (5) view X-ray may be taken.
 - **A5.9.4.5** Top candidates will be required to comply with the recommendations of the College's designated physician as a condition of employment.
 - **A5.9.4.6** The College's designated physician will make a recommendation to the *Executive* Director of Human Resources and Equal Opportunity/Affirmative Action with respect to handicapped individuals as to whether or not the top candidate is reasonably capable of performing all the essential elements of the job, and if not, whether or not reasonable accommodation to a candidate's handicap disability can be made so that with such accommodation the top candidate can perform all the essential elements of the job.

A5.49 Progressive Discipline: The College uses a progressive disciplinary process whereby employees, other than at-will employees, are made aware of a problem and are given a reasonable opportunity to take corrective action. The administrative guidelines for the progressive disciplinary process are published and distributed by the Office of Human Resources and Equal Opportunity/Affirmative Action. This progressive disciplinary process is not intended to be used in situations where an employee's actions are so egregious that it requires more serious discipline up to and including termination.

A5.50.1.2 District Complaint Coordinator: The District Complaint Coordinator, who is the *Executive* Director of Human Resources, shall receive any complaint of alleged retaliation, discrimination or harassment, as identified herein, assist the Complainant in the use of the complaint form, and provide the Complainant with information about various internal and external mechanisms through which the complaint may be filed, including applicable time limits for filing with external agencies. An employee is also free to bring complaints under this section to any supervisor, manager or administrator of the College. Complaints received by any supervisor, manager or administrator of the College shall be promptly forwarded to the District Complaint Coordinator. The District Complaint Coordinator may identify a designee within the *Office of* Human Resources/Equal Opportunity and Affirmative Action office to receive complaints.

A5.54.4 Restrictions and Exclusion of Service and Therapy Animals: Service and therapy animals can be restricted from certain campus areas, or excluded from campus for the following reasons:

Aggressive or Disruptive Behavior: An animal may be removed and excluded from campus if its behavior is not controlled such that it is unruly or disruptive. "Unruly" or "disruptive" behaviors include, but are not limited to, excessive, inappropriate barking, growling, and, or aggressive behavior. The College may exclude uncontrolled service or therapy animals under these circumstances. It will be the employee's responsibility to immediately arrange for 1) a substitute assistant; 2) another trained service or therapy animal; and, or 3) additional training for the current service or therapy animal. In the event additional training is obtained for the service or therapy animal the employee will be required to present proof of any such additional training before the animal will be allowed on campus.

Health and Safety Concerns: A service or therapy animal may be restricted from entering an area where it poses a threat to the health and safety of the campus community such as food preparation areas not otherwise open to the public, or laboratories or workshops that might interfere with or compromise the work being done. Exceptions to restricted areas may be granted on a case-by-case basis through the *Office of* Human Resources and Equal Opportunity/Affirmative Action Office and the person directing or managing the restricted area.

Health of the Service or Therapy Animal: A service or therapy animal that is ill or in poor health may not be allowed on College property. An ill service or therapy animal may not be allowed on campus unless the employee can provide a written statement from a veterinarian that the animal poses no threat to the health and safety of the College community.

A5.54.5 Treatment of Service and Therapy Animals by the Del Mar College

Community: Employees and students of the College community will abide by the following practices with regard to service and therapy animals: 1) service and therapy animals are allowed to accompany a disabled employee at all times and in all places on campus, except as provided by **A5.53.4**; 2) touching or petting of a service or therapy animal is prohibited unless invited to do so by the disabled employee; 3) feeding of a service or therapy animal is prohibited except by the disabled employee; 4) a service or therapy animal should not be deliberately startled; 5) no action should be taken to separate a disabled employee from his or her service or therapy animal, except under emergency situations where it may become necessary.

A5.54.6 Conflicting Disabilities: Other employees or students of the College with medical condition(s) that are affected by animals including, but not limited to, respiratory diseases, asthma or severe allergies should contact the *Office of* Human Resources and Equal Opportunity/Affirmative Action Office if they have a concern about exposure to a service or therapy animal. The employee or student will be asked to provide medical documentation that identifies the condition(s), and will allow determination to be made as to whether an accommodation is necessary.

A5.55 Prohibition of Disability Discrimination: The College strictly prohibits discrimination against employees based on disability as defined by state and federal law. If an employee believes he or she has suffered discrimination based on disability, including the illegal denial of an accommodation, or retaliation for having requested an accommodation, the employee should immediately contact the *Office of* Human Resources and Equal Opportunity/Affirmative Action Office as provided by **B5.50**.

A6.6.8 Review by the Chief Academic Officer (CAO).: The CAO will review all promotion recommendations; the CAO has the authority to interview the faculty member, the Chair, and/or the Dean separately or together, and others who may have knowledge of facts to verify or refute information contained in the promotion file. By March 7, the CAO will forward a list of positive and negative recommendations for faculty promotions to the CEO.

A6.6.8.1 A faculty member receiving the positive recommendation of the Chair, the Dean, and the CAO will be notified by the CAO of recommendation for promotion on or before March 7.

A6.6.8.2 Where there is disagreement in the recommendations or agreement on a negative recommendation by the Chair, the Dean, and the CAO, the CAO will notify the faculty member in writing on or before March 7 by addressing the same to the official mailing address as recorded in the Del Mar College Office of Human Resources and Equal Opportunity/Affirmative Action. The faculty member's notification will state that the faculty member has the option of either appealing or withdrawing from consideration within five (5) working days of the date on the CAO's notification letter. A copy of the standard procedures to be followed during an appeal will be attached to the notification to the faculty member. The faculty member's Chair and Dean will be notified of the disagreement or agreement in recommendations, either orally or in writing.

A6.6.20 Chief Executive Officer Decision and Notification: The Chief Executive Officer (CEO) of the College shall consider all of the recommendations received from the Chief Academic Officer (CAO) and the Promotion Appeals Committee and render a decision on or before July 1. The faculty member will be notified in writing by addressing the same to the faculty member's Del Mar College address and a second copy mailed to the faculty member's official mailing address as recorded in the Del Mar College *Office of* Human Resources Office.

- **A8.3 Medical and Related Crisis Situations on Campus:** The first priority is to assist the individual in crisis. The Good Samaritan Act of 1977 protects students and College personnel from lawsuits unless actions are "willfully and wantonly negligent."
 - **A8.3.1 Victims of Accidents:** For victims of accidents, render first aid to the extent of your training. Control bleeding and treat for shock. If needed, administer CPR if you are trained. Seek assistance if you are not. Do not move a person with broken bones. First aid kits are available in various offices.
 - **A8.3.1.1** Medical emergencies, other than an accident, that are likely to occur fall into a few categories. Epileptic seizure, both petit mal and grand mal, calls mainly for a cool head. Try to keep the victim from injury in falling. Be ready to reassure the victim upon recovery; try to minimize embarrassment. During the attack, the victim of petit mal or of narcolepsy should be helped to a chair. There is usually not a need to call an ambulance unless secondary injuries occur.
 - **A8.3.1.2** Check whether a choking victim can cough or speak at all. If so, just give the victim time to recover. If not, clear the victim's airway by an appropriate method.
 - **A8.3.1.3** For the apparent heart attack, or for the victim who is found unconscious, send for EMS Ambulance immediately (911). Then if you are trained, administer CPR until the EMS ambulance arrives. If the victim needs medical treatment or ambulance transportation, the victim will be billed by the City of Corpus Christi. If the victim refuses medical treatment, no one will be billed for the EMS ambulance call.
 - **A8.3.1.4** If the victim is an employee, submit a report to the Office of Human Resources and Equal Opportunity/Affirmative Action on the following two-part form: *Employee Accident/Injury/Illness Form (EHS 001)*.

A3.3.2.2 The Office of Human Resources and Equal Opportunity/Affirmative Action is responsible for personnel records of all College employees except work study students.

A3.3.2.2.1 This office is responsible for providing confidentiality of these records from disclosure except as essential to the conduct of official College business or upon written release by the individual concerned.

A3.3.2.2.2 Personnel files will be secured in the HR Vault.

A3.3.2.2.3 The *Executive* HR Director *of Human Resources* will keep a list of employees who are authorized:

- * to have access to the vault combination
- * to have access to the vault

A3.3.2.2.4 The vault combination will be changed when key personnel transfer or leave employment.

B3.23 Computer and Network Resources Use Policy

A3.23.1.3 Consistent with the College's Equal Opportunity/Affirmative Action policies, the computer and network resources may not be used to store, transmit, or receive any text, image, audio, or video materials that are discriminatory, abusive, profane, threatening, harassing, or sexually offensive.

A.3.23.4.1.1 The front page of all documents on the Del Mar College servers must contain:

- the email address of the person(s) or service unit(s) in charge of the page.
- the date of the last review; all pages should be reviewed every six months to ensure accuracy.
- a link to the <u>Del Mar College Home page</u>
- a link to the <u>Equal Opportunity/Affirmative Action Website</u> and the disclaimer statements.
- The phrase "Del Mar College" included in the title of the page (appears in the top frame of the browser window). [Example: "Department of Business Administration" becomes "Del Mar College Department of Business Administration"]

A3.23.4.1.2.5 Any images or data that are discriminatory, abusive, profane, harassing, or sexually offensive. (See the College's Statement of Equal Opportunity/Affirmative Action.) When a complaint regarding discriminatory, abusive, profane, harassing, or sexually offensive material is received by Del Mar College, the matter will be turned over the Web Advisory Committee for review. Recommendations will then be made to the appropriate Dean or office.

- **B5.3 Employment Practices:** Del Mar College is an Equal Opportunity/Affirmative Action Employer. As provided by law, Del Mar College does not discriminate on the basis of race, color, sex (including pregnancy, gender identity/transgender status, sexual orientation), age, national origin, religion, disability, genetic information, or any other constitutionally or statutorily impermissible reason.
 - B5.3.1 Commitment/Obligation: The Board of Regents and the Chief Executive Officer (CEO) of the College recognize a moral commitment and a legal obligation to provide equal opportunity in promotion for all employees and in employment of applicants in compliance with the Civil Rights Act of 1964, the Equal Employment Opportunity Act of 1972, the Rehabilitation Act of 1973, and the Veterans' Readjustment Act of 1974.
 - B5.3.2 Objective: The College will ensure all applicants and employees are treated, as provided by law, without regard to race, color, sex, (including pregnancy, gender identity/transgender status, sexual orientation), age, national origin, religion, disability, genetic information, or any other constitutionally or statutorily impermissible reason.
 - B5.3.3 Practices: In its continuing efforts to be a fair employer, the College will be guided by the following equal employment practices:
 - B5.3.3.1 As provided by law, the College will provide qualified applicants an opportunity to enter, and continue in, College employment without regard to race, color, sex(including pregnancy, gender identity/transgender status, sexual orientation), age, national origin, religion, disability, genetic information, or any other constitutionally or statutorily impermissible reason.
 - B5.3.3.2 The College will seek to employ that person who is best qualified and who is most suited for a particular position.
 - B5.3.3.3 The College will endeavor to compensate each employee in an equitable manner in line with approved job duties and responsibilities.
 - B5.3.3.4 The College will not exclude a disabled person who is qualified from participating in, deny the benefits of, or otherwise subject such a person to discrimination in employment or in the programs and activities of the College.

In addition, the College will comply with the provisions of the Americans With Disabilities Act, as amended.

B5.3.3.5 The College shall provide to an individual entitled to a veteran's employment preference for employment or appointment over other applicants for the same position who do not have a greater qualification, a veteran's employment preference in the following order of priority:

(SECTION 1. Section 657.002, Texas Government Code)

- (1) a veteran with a disability;
- (2) a veteran;
- (3) a veteran's surviving spouse who has not remarried; [and]
- (4) an orphan of a veteran if the veteran was killed while on active duty; and
- (5) the spouse of a veteran with a disability as described by Section 657.002(4) if the spouse is the primary source of income for the veteran's household.
- B5.3.3.6 The College will endeavor, whenever consistent with other provisions of the policy, to give priority to Del Mar employees who apply for vacant positions and, to this end, may first consider promotion of employees from within before announcing employment opportunities to the public.
- B5.3.3.7 The CEO may choose to promote from within, using any procedures the CEO deems appropriate and in the best interest of the college.
- B5.3.4 Application to Situations: This policy shall apply, but not be limited, to the following situations: employment, promotion, upgrading, demotion, reassignment, recruitment and recruitment advertising, lay-off or termination (except as otherwise provided by other policies of the Board of Regents), rates of pay or other forms of compensation, and selection of training.
- **B5.3.15** The District's Compliance Officer: The District designates the employee who at any time employed as the Chief Human Resources Officer (CHRO) as the District's

Compliance Officer, who shall coordinate and oversee the District's efforts to comply with *all state and federal employment laws, to include but not limited to the following*:

B5.3.45.1 Title VII of the Civil Rights Act of 1964, 42 USC 2000e, et seq, as amended, and its progeny and implementing regulations;

B5.3.45.2 Title IX of the Education Amendments of 1972, 20 USC 1681(a) et seq, as amended, and its progeny and implementing regulations;

B5.3.45.3 Title II of the Americans with Disabilities Act of 1990, 42 USC 12101-12117, as amended, and its progeny and implementing regulations;

B5.3.45.4 The Age Discrimination in Employment Act of 1967, 29 USC 621, et. seq., as amended, and its progeny and implementing regulations;

B5.3.45.5 The Fair Labor Standards Act of 1938, 29 USC 201, et. seq., as amended, and its progeny and implementing regulations;

B5.3.45.6 The Family Medical Leave Act of 1993, 29 USC 2601, et. seq., as amended, and its progeny and implementing regulations; and

B5.3.45.7 Texas Commission on Human Rights Act of 1983, Chapter 21, Texas Labor Code, as amended, and its progeny and implementing regulations.

B5.3.5.8 Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)

B5.3.5.9 The Pregnant Workers Fairness Act of 2023

B5.3.26 The District's Complaint Coordinator: The District designates the employee who at any time is employed in the position of *Executive* Director of Human Resources as the District's Complaint Coordinator, who shall assist the Compliance Officer in the performance of duties.

B5.3.37 Obligation of Notification: The Chief Executive Officer (CEO) of the College is charged with the obligation of notifying all employees of the name, office address, and telephone number of the Compliance Officer and the Complaint Coordinator.

- **B5.4 Affirmative Action Policy:** The purpose of the Affirmative Action Program is to comply with the requirements of Executive Orders 11246, 11375, future orders or statutes, and to provide equal opportunity in a results-oriented system of employment and all other personnel functions at Del Mar College.
 - B5.4.1 Commitment/Obligation: The Board of Regents and the Chief Executive Officer (CEO) of the College recognize a moral commitment and a legal obligation to provide equal opportunity in promotion for all employees and in employment of applicants in compliance with Executive Orders 11246 and 11315, the Civil Rights Act of 1964, the Equal Employment Opportunity Act of 1972 and Revised Order No. 4, the Rehabilitation Act of 1973, and the Veterans' Readjustment Act of 1974.

 B5.4.2 Goals: The College will seek actively to increase the number of qualified minority personnel at all levels by taking affirmative action in order that applicants and employees are treated, as provided by law, without regard to race, color, sex, (including pregnancy, gender identity/transgender status, sexual orientation), age, national origin, religion, disability, genetic information, or any other constitutionally or statutorily impermissible reason.
 - **B5.4.2.1** Affirmative action efforts, based on the personal commitments of administrators, faculty, and supervisory staff, will be continuous; progress will be monitored through an accountability system.
 - **B5.4.2.2** Efforts will be made at all levels of the College to develop support for the philosophy and implementation of the Affirmative Action Policy.
 - **B5.4.2.3** From time to time the Board will approve recommended goals for faculty hiring by discipline. Such goals will become a part of this policy and will be filed in the documents section of the Official Minutes Book of the Board.
 - **B5.4.2.4** For some disciplines the next available position should remain open until the applicant pool includes qualified minority candidates. "Position to remain open" means that if no minority applies during the first advertisement, the College may extend the filing deadline or re-advertise the position. The CEO will direct the application of this policy in such a manner that no position remains open to the detriment of the students.
 - **B5.4.3 Responsibility:** Overall responsibility for the program rests with the CEO of the College, who will be aided by the Vice Presidents, Deans, Department Chairs, and other supervisory personnel. The Chief Human Resources Officer (CHRO) has the responsibility for monitoring the program with the assistance of the Director of Human Resources.
 - **B5.4.4 Practices:** In its continuing efforts to be a fair employer, the College will be guided by the following equal employment practices:

- **B5.4.4.1** As provided by law, the College will provide qualified applicants an opportunity to enter, and continue in, College employment without regard to race, color, sex(including pregnancy, gender identity/transgender status, sexual orientation), age, national origin, religion, disability, genetic information, or any other constitutionally or statutorily impermissible reason.
- **B5.4.4.2** The College will seek to employ that person who is best qualified and who is most suited for a particular position.
- **B5.4.4.3** The College will endeavor to compensate each employee in an equitable manner in line with approved job duties and responsibilities.
- **B5.4.4.** The College will not exclude a disabled person who is qualified from participating in, deny the benefits of, or otherwise subject such a person to discrimination in employment or in the programs and activities of the College. In addition, the College will comply with the provisions of the Americans With Disabilities Act, as amended.
- **B5.4.4.5** The College will give special emphasis in employment of veterans when two (2) or more applicants for employment possess equal qualifications.
- **B5.4.4.6** The College will endeavor, whenever consistent with other provisions of the policy, to give priority to Del Mar employees who apply for vacant positions and, to this end, may first consider promotion of employees from within before announcing employment opportunities to the public.
- **B5.4.4.7** To increase diversity in the work force, the CEO may choose to promote from within, using any procedures the CEO deems appropriate and consistent with the intent of this policy.
- **B5.4.5** Application to Situations: The Affirmative Action Policy shall apply, but not be limited, to the following situations: employment, promotion, upgrading, demotion, reassignment, recruitment and recruitment advertising, lay off or termination (except as otherwise provided by other policies of the Board of Regents), rates of pay or other forms of compensation, and selection of training, including apprenticeships.

B5.6 Selection Procedures: The Administration shall develop policies and procedures for the recruitment and employment of personnel in order to meet the needs of the College and to comply with the *Equal Opportunity* Affirmative Action Policy.

A5.6.1 Scope of Search: Nonexempt personnel will normally be recruited from within the Corpus Christi area. In an effort to provide an opportunity to obtain applications from minorities, t*T* he search for faculty and exempt personnel normally will be conducted statewide and/or nationwide.

A5.6.2 Personnel Requisition/Position Justification: The first step in recruitment will be the completion of a "Personnel Requisition" form and a "Position Justification" form by the supervisor or the Dean, as appropriate. The forms should be completed in duplicate, with the original sent to the Office of Human Resources and Equal Opportunity/Affirmative Action and the copy retained by the originator.

A5.6.3 Advertisements: Upon receipt of the above named forms, after justification has been verified (for both new employees and replacements) and budgetary provisions have been made, view the <u>Office of Human Resources and Equal Opportunity/Affirmative Action</u> website, will advertise the position.

A5.6.3.1 The job announcement will include, at least, (1) listing with the Texas Employment Commission, (2) advertising through the <u>College Relations</u>

Office in the local newspaper with the advertising charged to the appropriate division (optional for nonexempt personnel), (3) listing with appropriate community action agencies, and (34) posting on appropriate bulletin job boards.

A5.6.3.2 In addition, the Dean, Department Chair, or supervisor may contact possible sources of professional applicants, particularly minority applicants, both within and outside the State. These College officers may advertise in national publications of the appropriate discipline.

A5.6.3.3 All listings will specify reasonable and pertinent minimum requirements for the position, but may include preferred qualifications.

A5.6.3.4 The Office of Human Resources and Equal Opportunity/Affirmative Action will respond to unsolicited applications for professional positions and keep eredentials on file for at least six (6) months.

A5.6.4 Applications: Applicants should complete the standard College application form *on the College* available in the Office of Human Resources and Equal Opportunity/Affirmative Action website, where all applications for employment are processed.

A5.6.5 Selection Guidelines: Credentials of applicants meeting minimum job requirements will be referred to the supervisor, Department Chair, or Dean for careful screening and thorough documentation and for interview and selection.

A5.6.5.1 Records should include a listing of all applicants, an accurate recording of the qualifications of each applicant, and the reasons for the selection of the successful applicant on the basis of qualifications relevant to the position and on the basis of nondiscrimination in accordance with the terms of the **Affirmative Action Policy Equal Opportunity Policy.**

A5.6.5.2 The appropriate Vice President, the *Executive* Director of Human Resources and Equal Opportunity/Affirmative Action, and the CEO will review recommendations for employment.

A5.6.5.3 Once the CEO, *or designee*, has approved the recommendation in writing, the supervisor, Chair, or Dean will confer with the Director Office of Human Resources and Equal Opportunity/Affirmative Action about informal notification of both the successful and unsuccessful applicants.

A5.6.5.4 The Director Office of Human Resources and Equal Opportunity/Affirmative Action will formally notify all unsuccessful applicants of the status of their applications and retain their credentials in the Director's office as prescribed by the CHRO.

A5.6.6 Contracts/Records: The Office of Human Resources and Equal Opportunity/Affirmative Action will prepare a contract for *regular* full-time faculty and exempt personnel. A *Hiring Proposal* Employment and Change of Status form will be used to initiate the hiring or change of status exempt personnel, nonexempt personnel, full-time faculty, and unclassified part-time hourly personnel. The Office of Human Resources and Equal Opportunity/Affirmative Action will create a personnel file, which includes transcripts, letters of recommendation, copies of appointment papers, salary sheets, and application for employment.

B5.11 Universal Conditions of Employment:

B5.11.1 Employment and Contractual Relationship: The relationship between the District and each employee of the District is subject to all State and federal laws, Board Policy, and Administrative Policy Procedures as they presently exist or as they may be modified or amended from time to time and at any time hereafter. All contracts between the District and each employee of the District to whom a contract is extended, shall be subject to the condition hereto stated and all written contracts shall include this condition either by restatement or incorporation by reference.

B5.11.4.6 Repeated failure to comply with official directives, established Board Policy, or Administrative *Procedures* Policy.

B5.11.4.18 Violation of any state or federal law could be grounds for disciplinary action, up to and including termination.

Violation of the District's Policy Prohibiting Sexual Misconduct (B9.1).

B5.11.5 Grounds for Discharge of At-Will Employees: At-will employees serve solely at the will of the College and shall have no right, expectancy, claim, or entitlement to continued employment by the College. At-will employees may be discharged for any reason or no reason. The identification of grounds for the discharge of at-will employees does not change the employment relationship of at-will employees, nor does it create any property rights or expectation of continued employment. The following constitutes conduct that is unacceptable and may serve as grounds for discharge of at-will employees:

B5.11.5.1 Any reason enumerated in paragraph B5.11.4 above.

B5.11.5.2 Failure to comply with established Board Policies or Administrative Policies *Procedures*.

B5.11.5.14 Violation of any state or federal law could be grounds for disciplinary action, up to and including termination.

B5.12.2.2.1 Step One: The employee must file a Discharge Appeal Form (hereafter called "Contest Form") with the immediate supervisor of the Initiator (hereafter called "First Reviewer") within five (5) days after receipt of notice of proposed discharge. Such Contest Form is available in the Office of Human Resources and Equal Opportunity/Affirmative Action. The First Reviewer shall conduct a hearing on the matter in accord with the hearing procedure described in paragraph B5.12.2.6 below and render a written decision to the employee and the Initiator within ten (10) days after completion of the hearing.

B5.17 Group Medical and Hospitalization Insurance: Effective September 1, 2003, all eligible employees are provided group medical and hospitalization insurance benefits through the State Employee Retirement System (ERS) on the first day of the calendar month that begins after the first 90 employee's waiting period as defined by ERS ("waiting period") days of eligible employment (Texas Insurance Code, sec. 1551.105). All regular employees who work half-time (½-time) or more and who meet requirements for membership in the Teacher Retirement System are eligible. Effective September 1, 2004, an adjunct faculty member is eligible to participate in the Group Benefits Program if the adjunct faculty meets the qualifications of Texas Insurance Code sec. 1551.1021. Adjunct faculty participation is offered at the adjunct's full expense. College funds will not be used to pay premiums for adjunct faculty or dependents.

B5.17.1 Dependents: Employees who want their eligible dependents to be covered must make the additional payments for the coverage and comply with policies and procedures as established by Employee Retirement System.

A5.17.2 Enrollment: Before the end of ninety (90) days of employment the waiting period, employees should enroll, themselves and/or their dependents, at the Office of Human Resources and Equal Opportunity/Affirmative Action. Further information is supplied by this office.

B5.25.2 Teacher Retirement: Teacher retirement is withheld from the pay of employees who meet the eligibility requirements as determined by the Teacher Retirement System. The percentage rate of salary paid by the employee shall be in conformity with State requirements. Details are available in the Office of Human Resources and Equal Opportunity/Affirmative Action.

A5.25.2.1 Forms are available in the <u>Office of Human Resources and Equal Opportunity/Affirmative Action</u> for change of beneficiary, change of name, or withdrawal of funds upon termination of employment.

A5.25.2.2 An annual accounting of funds on deposit is sent *provided* by TRS to each employee during the fall of each year.

B5.25.3 Optional Retirement

A5.25.3.1.2 An ORP participant may change the active vendor which receives his/her ORP contributions pursuant to the College's ORP Vendor Specifications, but such change can only be effective for contributions made after the date written notice of the change is given to the College, and it can begin only as of the first day of a calendar month. The employee must complete and submit an appropriate company change form and the College ORP Salary Reduction Agreement to the *Office of* Human Resources Department no later than the 15th day of the month preceding the effective date of the change.

A5.25.3.2 An employee's election to participate in the ORP will not be complete until the employee submits a copy of the active vendor's enrollment/application form, a completed ORP Salary Reduction Agreement, and Teacher Retirement System forms entitled Notice of Election to Participate in Optional Retirement Program (TRS 28) and (if applicable) Application for Refund of Participants in Optional Retirement Program (TRS 29) to the *Office of* Human Resources office.

A5.25.3.3 To begin to participate in the ORP in a calendar month, all necessary forms must be correctly completed, signed and received by the *Office of* Human Resources Department on or before the 15th day of that month. Forms received after the 15th day of a month may not be effective until the following month. Any

enrollment/application form or ORP salary reduction agreement that is submitted incorrectly or incompletely will be returned to the submitting party. The eligible employee and the vendor's representative are responsible for resubmitting the corrected forms before the ninety-first (91st) day after the employee first becomes eligible to participate in the ORP. The final, complete and correct application submission will determine the employee's effective date of participation.

B5.30 Military Leave: In compliance with State and national law as shown below, the following provisions are made for employees of the College to serve in state and national military forces.

B5.30.1 Short-Term: Article 5765. Section 7, Vernon's Annotated Texas Statute and Section 9(g)(4) of the Military Selective Service Act of 1967, as amended, provides that any employee who is a member of the State military forces or of the reserve components of the United States Armed Forces shall be granted a leave of absence from duties without loss of time, efficiency rating, vacation time, or salary on days during which the employee is engaged in authorized training or duty ordered or authorized by proper authority, not to exceed fifteen (15) calendar days in any one (1) calendar year.

B5.30.1.1 All requests for military leave shall be submitted in writing on the appropriate form, which can be obtained in the Office of Human Resources and Equal Opportunity/Affirmative Action.

B5.30.1.2 Employees ordered to duty by proper authority shall be restored, when relieved from duty, to the same or a similar position held when they were ordered to duty.

B5.34 Payroll Information: The <u>Payroll Office</u> and/or the <u>Office of Human Resources and Equal Opportunity/Affirmative Action</u> will supply information to employees as required by law.

B5.38 Safe Work Place: The College will endeavor to provide each employee a safe and healthy place to work, will determine the kinds of safety training needed for employees, will sensitize employees to the need to work safely and follow safety rules, to reduce Workers' Compensation claims, and to establish more efficient methods of investigating accidents.

A5.38.1 Safety Committee: The Chief Executive Officer (CEO) of the College shall appoint members to the Safety Committee and delegate the responsibility of developing and implementing safety-related activities under the broad areas of accident prevention, fire prevention, education and training, accident investigation, documentation, and program evaluation.

A5.38.2 OSHA: The College will endeavor to comply with the regulations established by the Occupational Safety and Health Act.

A5.38.3 Compliance: Employees are expected to comply with all safety rules and regulations and to practice safety continually while performing their duties.

A5.38.4 Reports: All accidents or injuries must be reported at once to the immediate supervisor of the injured person.

A5.38.5 Investigation: All accidents resulting in loss of work time must be investigated by the injured person's immediate supervisor. The investigator must submit a written report within two (2) days of the injury to the Office of Human Resources and Equal Opportunity/Affirmative Action.

A5.38.6 Use of Leave Time: Absences due to a work-related accident, including those required for physical therapy and doctor's visits, will be charged to accumulated sick leave, personal leave, vacation, and/or leave without pay.

A5.38.7 Return to Work: An employee absent due to a work-related accident must submit a physician's statement to the supervisor immediately upon receiving the physician's release to return to work. The supervisor will send a copy of the physician's statement to the Office of Human Resources and Equal Opportunity/Affirmative Action.

B5.45 Policy on Human Immunodeficiency Virus and Acquired Immune Deficiency Syndrome

B5.45.8.6 Any employee who believes he or she has been discriminated against on the basis of a diagnosis or of suspicion of having HIV, AIDS, or ARC, should immediately contact the *Office of* Human Resources and Equal Opportunity/Affirmative Action Office as provided by **B5.50.**

B5.45.9 Reasonable Accommodation: Students seeking accommodation HIV/AIDS-related or ARC – related disability limitations, should contact Student Services as provided by A7.8. Employees seeking accommodation HIV/AIDS-related or ARC – related disability limitations, should contact the *Office of* Human Resources and Equal Opportunity/Affirmative Action Office as provided by **B5.51.**

A5.45.10.6 The Committee will make it possible through the Counseling Office on the East Heritage Campus, in the Harvin Center, for any student or employee to receive printed information on life-threatening communicable diseases upon request. The Counseling Office on the West Windward Campus, in the Health Sciences Building 1 Coleman Center, will also maintain printed information for students or employees seeking information.

A5.45.10.7 All complaints or reports of life-threatening communicable diseases should be reported to the CEO, Heldenfels Administration Building, East *Heritage* Campus; telephone 698-1203.

B5.46 Employee Performance Appraisal (Non-Faculty): Performance appraisal is a process for evaluating job performance and communicating assessment information to the employee. All regular non-faculty employees of the College should be evaluated at least once every twelve (12) months.

A5.46.1 Performance Appraisal Handbook: The performance appraisal process is explained in detail in the Performance Appraisal Handbooks for employees and supervisors available in the Office of Human Resources and Equal Opportunity/Affirmative Action.

A5.46.2 Discussion of Appraisal: Employees have a right to discuss an appraisal at the next highest supervisory level, and when it is not possible for employees and supervisors to settle any concerns between them, they are encouraged to consult with the reviewer. **A5.46.3 Human Resources Office:** The *Office of* Human Resources Office staff will answer any questions which arise out of the use of the performance appraisal system, and provide guidance as to the process available to employees to grieve a performance appraisal.

A5.46.3.1 Employees may grieve a performance appraisal decision as provided by <u>B5.43</u>.

B5.51 ADA Accommodation Policy for Employees and Job Applicants: Del Mar College will reasonably accommodate all employees and job applicants, with known qualifying disabilities or impairments, as required by the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 (ADA), as amended by the Americans with Disabilities Act Amendments Act of 2008 (ADAAA), where no undue hardship is imposed on the College.

A5.51.1 Purpose: To provide a reasonable work place or application accommodation process for employees or job applicants with disabilities as provided under the Rehabilitation Act of 1973 and the ADA and ADAAA.

A5.51.2 Who is covered: Full or part-time employees and job applicants are invited to advise the College of any disability-based limitations to enable the College to assist the employee and determine eligibility for reasonable accommodation(s).

A5.51.2.1 The College is under no obligation to provide reasonable accommodation unless an individual properly identifies him/herself as a person with disability-based limitations requiring an accommodation and supplies the necessary documentation.

A5.51.2.2 The College will determine, in consultation with the employee and, if necessary, his/her medical providers, what constitutes a reasonable accommodation. The College reserves the right to request additional medical examinations, evaluations, or other appropriate information at college expense, if necessary. Supervisors must contact the Office of Human Resources and Equal Opportunity/Affirmative Action Office for assistance in determining the needs of employees requesting accommodations.

A5.51.2.3 Reasonable accommodation(s) will be granted, as determined by the College, unless any such accommodation(s) will cause an undue hardship for the College. In determining what constitutes a reasonable accommodation, or an undue hardship, the College's decisions will conform to definitions and guidance provided by state and federal law.

A5.51.2.4 The Office of Human Resources and Equal
Opportunity/Affirmative Action Office is responsible for the management,

implementation and coordination of this policy. Any and all accommodations sought pursuant to this policy must be approved by the *Executive* Director of Human Resources and Equal Opportunity/Affirmative Action Office and the employee's supervisors. All information relating to an accommodation request is considered confidential.

A5.51.3 Procedures:

A5.51.3.1 The employee notifies either HR-EO/AA the Office of Human Resources, or the appropriate supervisor and the supervisor is required to notify HR-EO/AA the Office of Human Resources of his/her limitations and the need for a disability-based accommodation(s).

A5.51.3.1.1 After notification, HR-EO/AA the Office of Human Resources will provide the employee with the DMC Reasonable Accommodation Form and the Medical Provider Certification Form to be completed in order to identify his/her limitations and the need for a disability-based accommodation. The HR-EO/AA Office of Human Resources will determine if additional documentation of the claimed disability and associated accommodations is required from the employee's medical provider.

A5.51.3.1.2 The completed Reasonable Accommodation Form, Disability Verification Form, and job description including essential functions, are reviewed to determine what special accommodations are needed to enable the employee to perform or continue to perform his/her job responsibilities. The employee's manager, the *Executive* Director of HR-EO/AA *Human Resources*, and the appropriate supervisors will meet to discuss accommodation requests. The employee will be invited to propose possible accommodations and provide feedback regarding any accommodation proposed by the College.

A5.51.3.1.3 Employees will be notified in writing once a decision is reached as to any reasonable accommodations to be provided to the employee. The employee will be required to sign and return the letter to HR-EO/AA the Executive Director of Human Resources.

A5.51.3.1.4 In compliance with applicable laws and regulations, all documents pertaining to a disability request are placed in a confidential file, separate from the employee's personnel file, and may be opened only by the employee or an appropriate HR-EO/AA Human Resources representative on a documented and approved "as needed" basis.

A5.52 VACANT

B5.43 Employee Grievance Policy Regarding Terms & Conditions of Employment: It is the policy of Del Mar College to encourage fair, efficient, and equitable solutions for problems arising out of the employment relationship and to meet requirements of state and federal law. This grievance policy, applicable to all current employees of Del Mar College, pertains to all matters concerning an employee's terms and conditions of employment except where covered under separate College policies as identified herein.

B5.43.1 Purpose: This policy provides a structured process by which an employee can express a grievance regarding the terms and conditions of their employment, including, but not limited to, grievances regarding evaluations, terminations, disciplinary actions, contract non-renewals, wages, hours and leave.

B5.43.2 Forms and Grievance Management: The complaining party may obtain the proper form for filing the grievance from the Office of Human Resources and Equal Opportunity/Affirmative Action. The *Executive* Director of Human Resources, or designee, shall be responsible for the receipt and management of grievances filed by employees.

B5.43.6 Steps in Grievance Procedure:

B5.43.6.1 Step One: An employee desiring to express a grievance (hereafter called "Grievant") shall prepare a clear and concise statement of the grievance on the proper form and deliver it to the *Executive* Director of Human Resources, or designee within five (5) days of the occurrence of the condition being complained about. The *Executive* Director of Human Resources, or designee, shall have five (5) days to review the grievance for timeliness, applicability of the grievance policy, and a determination of the lowest level supervisor with authority to remedy the matter or action grieved. If the grievance has been properly submitted, the *Executive Director of Human Resources* Human Resources Director, or designee, shall forward the grievance to the lowest level supervisor with authority to remedy the matter or action grieved. Within five (5) days of receipt of the written grievance, the applicable supervisor shall discuss the matter with the Grievant in person, make such other investigation as the supervisor deems

appropriate, and draft and submit a written response to the *Executive Director of Human Resources* Human Resources Director, or designee. The *Executive Director of Human Resources*, Director of Human Resources, or designee, shall then notify the Grievant of the supervisor's decision no later than two (2) days after receipt of the supervisor's response.

B5.43.6.2 Step Two: If the Grievant is not satisfied with the response received in accord with step one, the Grievant may, within three (3) days of the receipt of the response in step one, submit a notice of appeal to the *Executive Director of Human Resources* Director of Human Resources, or designee. No later than two (2) days of receipt of a timely notice of appeal, the *Executive Director of Human Resources* Director of Human Resources shall forward the grievance file documents to next level supervisor with authority to remedy the matter or action grieved. Within five (5) days of receipt of the of the grievance documents and appeal, the next level supervisor shall meet with the Grievant to review the grievance, make such other investigation as the next level supervisor deems appropriate, and draft and submit a written response to the *Executive Director of Human Resources* Director of Human Resources, or designee. The *Executive Director of Human Resources* Director of Human Resources, or designee, shall then notify the Grievant of the supervisor's decision no later than two (2) days after receipt of the supervisor's response.

B5.43.6.3 Step Three: If the Grievant is not satisfied with the response received under step two, the Grievant may, within three (3) days of the receipt of the response made in step two, submit a notice of appeal to the *Executive Director of Human Resources* Director of Human Resources, or designee. No later than two (2) days of receipt of a timely notice of appeal, the *Executive Director of Human Resources* Director of Human Resources shall forward the grievance file documents to the Chief Executive Officer of the College ("CEO"). In those cases where the CEO is the sole administrator with authority to address and provide relief as requested by the Grievant, then the CEO shall meet with the Grievant in person, review the grievance; make such investigation as deemed appropriate, and provide a written response to the *Executive Director of Human Resources*

Director of Human Resources, or designee, within seven (7) days after receiving the appeal. In those cases where a lower level administrator in Steps 1 or 2 has authority to address and provide relief as requested by the Grievant, then the CEO shall review the grievance; make such investigation as deemed appropriate, including meeting with the Grievant if the CEO finds a meeting is necessary; and provide a written response with seven (7) days after receiving the appeal to the *Executive Director of Human Resources* Director of Human Resources. The *Executive Director of Human Resources* Director of Human Resources, or designee, shall then notify the Grievant of the CEO's decision no later than two (2) days after receipt of the CEO's response.

B5.43.6.4 Step Four: Step four in the grievance process is available to employees grieving terminations, non-renewals, disciplinary actions pursuant to B5.50 or B7.19, or to employees who are direct reports of the CEO of the College who seek to grieve an action by the CEO concerning the terms and conditions of their employment.

- a. If the Grievant for whom step four is applicable is not satisfied with the response received under step three, the Grievant may present the grievance to the Board of Regents.
- b. Within three (3) days of receipt of the step three response, the Grievant may grieve the decision to the Board of Regents by submitting an appeal to the Director of Human Resources, or designee.
- c. No later than two (2) days of receipt of Grievant timely appeal, the *Executive Director of Human Resources* Director of Human Resources, or designee, shall forward the request to the Del Mar College Board Liaison of the Office of the CEO of Del Mar College, along with any and all written documentation presented by the Grievant and the administration during the previous steps in the process. The Board Liaison shall be responsible for placing the grievance on the agenda of the next most immediate Board of Regents meeting scheduled, where the next most immediate meeting is no less than 10 days from receipt of the appeal, and delivering the Grievance and administration's documentation to the Chair of the Board. Where the next most immediate

meeting is less than 10 days from receipt of the appeal, the Board Liaison shall place the matter on the agenda of the next scheduled meeting following. The grievance shall be scheduled to be heard in executive (closed) session, unless the employee requests that the grievance be heard in open session. In the case of grievances based on disciplinary actions taken under B5.50 and B7.19, all parties must agree that the grievance be heard in open session.

- d. The *Executive Director of Human Resources* Director of Human Resources, or designee, shall inform the Grievant of the date, time and place of the Board of Regents meeting at which the Grievant may present the grievance.
- e. The Board of Regents shall consider the grievance as presented by the Grievant, including any written documentation presented by the Grievant and the administration during the previous steps in the process.

B7.34 Pregnant and Parenting Students

B7.34.1 Purpose and Authority

Del Mar College establishes this policy and related procedures and processes in its continuing effort to seek equity in education and employment, and consistent with its legal responsibility and authority to take measures to address, report, investigate, and prevent discrimination against students due to their pregnancy or parental status, as required by Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. § 1681, et. seq.; Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e; Texas Education Code § 51.982 (Tex. SB 412)."

This policy is intended to inform students of their rights if they are subjected to discrimination, including the complaint procedures and available support services.

B7.34.2 Statement of Policy

This policy protects student parents or legal guardians of children under 18 from discrimination including: requiring pregnant or parenting students to take a leave of absence or withdraw from the student's degree or certificate program; limit the student's studies; participate in an alternative program; change the student's major, degree, or certificate program or refrain from joining or cease participating in any course, activity or program at the institution.

B7.34.3 Definitions: The following definitions apply to terms referenced herein.

B7.34.3.1 Parenting student: a student who is the parent or legal guardian of a child under 18 years of age.

B7.34.4 Reasonable accommodations for pregnancy, childbirth, and related medical conditions.

Students requesting each protection or accommodation under this policy can contact the Student Parent Liaison.

Under <u>Texas Ed. Code. § 51.982 (SB 412)</u>, pregnant students are entitled to reasonable accommodations that are related to the health and safety of their pregnancy.

For reasons related to a student's pregnancy, childbirth or any resulting medical status or condition:

- Absences are excused.
- Students are entitled to make up missed assignments or assessments.
- Students will be provided additional time to complete assignments in the same manner as is allowed for other temporary medical conditions.
- Pregnant students are to be provided with access to instructional materials and video recording of lectures for classes which the student has an excused absence

to the same extent that instructional materials and video recordings of lectures are made available to any other student with an excused absence.

• Pregnant and parenting students are allowed to take a leave of absence and if in good academic standing at the time leave is taken, may return to the student's degree or certificate program in good academic standing without being required to reapply for admission. Leave of absence periods for which pregnant or parenting student must be provided are determined by the Texas Higher Education Coordinating Board.

B7.34.5 Complaint Procedures

Del Mar College students can contact the appropriate Title IX coordinator or deputy Title IX coordinator to report incidents of pregnancy or parenting discrimination. Complaint procedures will follow B7.19 Discrimination and Harassment Complaint Policy for Students.

Note: Reporting to any individual other than the appropriate Title IX coordinator or deputy Title IX coordinator does not constitute filing a formal complaint for the purposes of initiating the Title IX complaint resolution process. To initiate the Title IX complaint resolution process, the complainant must submit a formal complaint to the appropriate Title IX coordinator or deputy Title IX coordinator listed below. Additionally, to initiate the Title IX complaint resolution process, complainants cannot remain anonymous.

Del Mar College designates the following persons as Title IX coordinators, deputy Title IX coordinators and Student Parent Liaison:

Title IX Coordinator:

Tammy F. McDonald
Vice President for Administration and Human Resources
101 Baldwin Blvd.
Heldenfels Administration Bldg.
Corpus Christi, TX 78404
Tmcdonal1@delmar.edu
Phone: (361) 698-2177

Deputy Title IX Coordinators:

District Employee Complaint Coordinator
Jerry Henry, SPHR, SHRM-SCP
Executive Director of Human Resources
101 Baldwin Blvd.
Heldenfels Administration Bldg.
Corpus Christi, TX 78404
Jhenry12@delmar.edu
Phone: (361) 698-1088

District Student Complaint Coordinator

Rita Hernandez
Dean of Student Engagement and Retention
101 Baldwin Blvd.
Harvin Center
Corpus Christi, TX 78404
Rhernandez18@delmar.edu

Phone: (361) 698-1277

Student Parent Liaison

Sara King
Director of Student Engagement and Retention
7002 Yorktown Blvd.
Oso Creek Campus Main Building 213
Corpus Christi, TX 78414
Sking10@delmar.edu
361-698-3931

B7.34.6 Supportive Measures: Supportive measures are non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant before or after the filing of a formal complaint or where no formal complaint has been filed. Supportive measures may include, but are not limited to, counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, and leaves of absence. Del Mar College must maintain as confidential any supportive measures provided to the complainant to the extent that maintaining such confidentiality will not impair Del Mar College's ability to provide the supportive measures. The appropriate Title IX coordinator or designee is responsible for coordinating the effective implementation of supportive measures.

Regular Agenda Item 7



Del Mar College Physical Facilities November 17, 2023

Mark Escamilla, Ph.D. TO: President and CEO

FROM: John Strybos, PE, CPA

Vice President and Chief Physical Facilities Officer John Strybos

Discussion and Possible Action on Award of Contract for Request for Competitive Sealed RE: Proposals, RCSP #2023-12, Del Mar College Center for Economic Development HVAC **Improvements**

SUMMARY: Del Mar College Purchasing and Business Services Department has advertised for Center for Economic Development HVAC Improvements. This solicitation is a Competitive Sealed Proposal (CSP) or Qualifications based procurement. This project consists of the replacing the Heating Ventilation and Air Conditioning (HVAC) system for the Center for Economic Development (CED).

BACKGROUND: Del Mar College Physical Facilities Department contracted with Stridde, Callins & Associates, Inc. to prepare construction documents for the Center for Economic Development HVAC Improvements. The existing HVAC system has exceeded its useful life and needs to be replaced. The project will be completed while the building is occupied with the work coordinated with the building users. This project will be funded with a State Energy Conservation Office (SECO) Utility Conservation Reduction Measure loan.

STAFF RECOMMENDATION: Award of a contract to the recommended contractor using SECO Funds.

LIST OF SUPPORTING DOCUMENTS: None.

Regular Agenda Item 8



Del Mar College Physical Facilities November 17, 2023

Mark Escamilla, Ph.D. TO: President and CEO

FROM: John Strybos, PE, CPA

Vice President and Chief Physical Facilities Officer John Strybos

RE: Discussion and Possible Action on State Energy Conservation Office (SECO) Utility Cost

Reduction Measures Loan

SUMMARY: Del Mar College Physical Facilities Department contracted with Stridde, Callins & Associates, Inc. to prepare construction documents for the Center for Economic Development HVAC Improvements. The existing HVAC system has exceeded its useful life and needs to be replaced. The project will be completed while the building is occupied with the work coordinated with the building users. This project will be funded with a State Energy Conservation Office (SECO) Utility Conservation Reduction Measure loan.

BACKGROUND: Del Mar College Physical Facilities Department has worked with Texas Energy Engineering Services Inc. (TEESI) for the preparation of a Preliminary Energy Assessment (PEA) report. The PEA report is used by SECO as the basis to determine eligible projects for the SECO LoanSTAR Program. Texas Administrative Code Title 34, Part 1, Chapter 19, Subchapter D, Rules 19.42, 19.43, 19.44 and 19.45 govern the SECO LoanSTAR program.

STAFF RECOMMENDATION: Authorization for Administration to negotiate with SECO for the SECO LoanSTAR Loan and report to the Board the specific loan details.

LIST OF SUPPORTING DOCUMENTS: Preliminary Energy Assessment (PEA) report