

San Jacinto College District Board Workshop December 9, 2025

The Board of Trustees of the San Jacinto Community College District met for a Board Workshop at 4:45 p.m., Monday, December 9, 2024, in Room 201 of the Thomas S. Sewell District Administration Building, 4624 Fairmont Parkway, Pasadena, Texas.

MINUTES

	Board Workshop Attendees:	Board Members: Dr. Michelle Cantú-Wilson, Erica Davis Rouse, Dan Mims, John Moon, Jr., Keith Sinor, Larry Wilson Chancellor: Brenda Hellyer Other: Christian Bionat, Lupe Garcia (Whitley Penn, LLP), Carin Hutchins, Andrew Jennett (Whitley Penn, LLP), Mandi Reiland, Teri Zamora
	Agenda Item:	Discussion/Information
I.	Call the Meeting to Order	Acting Chair Moon, Jr. called the workshop to order at 4:48 p.m.
II.	Roll Call of Board Members	Acting Chair Moon, Jr. conducted a roll call of the Board members: Dr. Michelle Cantú-Wilson Erica Davis Rouse, Assistant Secretary Dan Mims John Moon, Jr., Vice Chair (Acting Chair) Keith Sinor, Secretary Larry Wilson
III.	Adjournment to closed or executive session pursuant to Texas Government Code Section 551.071 and 551.074 of the Texas Open Meetings Act, for the following purposes: Legal Matters and Personnel Matters	Acting Chair Moon, Jr. adjourned to closed session at 4:49 p.m. The Board members listed above as attending were present for the closed session. Others were present as noted below. a. Legal Matters - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law. Conference call with attorney, Micki Morris. Brenda Hellyer, Teri Zamora, and Mandi Reiland were present for this item.

		<p>b. Personnel Matters - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.</p> <ul style="list-style-type: none"> • Discuss candidates for Board officer positions (only Board members present for this item)
IV.	Reconvene in Open Meeting	Acting Chair Moon, Jr. reconvened to open meeting at 6:00 p.m.
V.	Review of 2023-2024 Annual Comprehensive Financial Report	<p>Carin Hutchins, Lupe Garcia, and Andrew Jennett joined the workshop.</p> <p>Teri Zamora introduced Lupe Garcia and Andrew Jennett (Whitley Penn, LLP), and Carin Hutchins, the College’s Associate Vice Chancellor of Finance, who led the preparation and finalization of the 2023-2024 Annual Comprehensive Financial Report (ACFR).</p> <p>Lupe presented on the audit process, results of the audit, and financial statement highlights. The purpose of the financial statement audit is to express an opinion as to whether the financial statements are fairly stated and presented in accordance with generally accepted accounting principles. The College’s financial statements received an unmodified “clean” opinion. Internal control areas (non-payroll expenditures, procurement, information technology, human resources, federal specific requirements, tuition and fees, and payroll) were tested with no findings related to financial reporting and no findings related to compliance.</p> <p>Major programs tested in the Federal and State single audit requirements included:</p> <ul style="list-style-type: none"> • Federal Major Programs <ul style="list-style-type: none"> ○ Trio Cluster ○ Student Financial Aid Cluster • State Major Programs <ul style="list-style-type: none"> ○ Texas Educational Opportunity Grant (TEOG) <p>There were no findings in any of these categories while performing the audit.</p>

		<p>Lupe provided a high-level overview of the College’s statement of net position and additional financial highlights. He explained that FY24 had a net position of \$80 million, which is a decrease of \$4 million compared to FY23. This decrease was due to the College’s expenses exceeding revenues by \$4 million. The College’s revenues for FY24 total \$326 million, which is an increase of \$26 million from FY23. The College’s expenses for FY24 total \$330 million compared to \$296 million in FY23.</p> <p>Lupe provided an overview of the College’s revenue in FY24 compared to FY23. Most of the College’s revenue is generated by property taxes which was \$122 million this year compared to \$117 million last year. State appropriations generated \$78 million in FY24 compared to \$54 million in FY23. This increase was primarily due to the change in how colleges are funded with State appropriations being calculated based on performance. Federal and State grants saw a decrease of \$9 million compared to last year due to Higher Education Emergency Relief Fund (HEERF) being closed out. Tuition and fees saw an increase of \$2 million. Interest income increased to \$11 million from \$8 million last year. Other income was \$9 million which was a \$1 million increase from the previous year.</p> <p>Lupe provided an overview of the College’s expenses in FY24. Instruction is the College’s largest category in expenses at \$99 million, followed by institutional support and scholarships and fellowships.</p> <p>Lupe provided several required communications including addressing significant risks and accounting estimates. The College’s accounting policies and methods are appropriate and in accordance with industry standards. There were no disagreements with management regarding the application of accounting principles and estimates of any auditing or financial related matters.</p> <p>Teri added that the College also received a notification saying it is in compliance with all of the elements required in the Public Funds Investment Act.</p>
<p>VI.</p>	<p>Review of Highlights from 2023-2024 Financials</p>	<p>Teri provided additional financial highlights for FY24. The College’s unrestricted cash and unrestricted investments have grown from \$84 million in 2019 to \$104 million in</p>

		<p>2024. The College’s policy states four to six months cash must be kept on hand. As of August 31, 2024, the College has nearly six months cash on hand. Within that cash, there’s \$11 million designated for capital projects. The College’s total net position is at \$79.8 million compared to \$83.2 million last year. This decrease was due to an increase in the non-operating revenues and expenses.</p> <p>Teri explained that adjustments are required annually to record the effects of GASB 68 and 75. These adjustments affect the net position each year but do not affect actual cash expenditures. These two items are related to estimates of the College’s share of unfunded pension liabilities and postemployment benefits for retirees. Most years there are significant savings depending on a variety of assumptions used by the State. Overall, the calculations by Teri reflect the financial calculations required by SACSCOC.</p> <p>Brenda, Teri, and the Board members present thanked the representatives from Whitley Penn and the College team for their work on the audit.</p> <p>Carin Hutchins, Lupe Garcia, and Andrew Jennett left the workshop.</p>
VII.	Update on Enrollment – Fall 2024 and Spring 2025	<p>Brenda provided an update on the fall 2024 and spring 2025 enrollment. The final enrollment for fall is 31,028 students this year, which is a 1.1 percent increase in head count compared to last year and 1.7 percent increase in contact hours. For spring 2025, preliminary enrollment is at 22,195 students. At this point, enrollment is up 4.9 percent in headcount and 7.2 percent in contact hours compared to last spring. The purge date for payment will be Monday, January 6, so we will be monitoring both payment and enrollment activity.</p> <p>Erica Davis Rouse asked how many students are taking at least one face-to-face course out of the students enrolled this fall semester.</p> <p>Brenda responded that 65 percent of students are taking at least one online course.</p>
VIII.	Discuss Board Oath of Office and Officers Election Process	<p>Brenda explained the process for the Board oath of office and election. The meeting will begin with a couple of presentations, then we have a citizen who has signed up to</p>

		provide public comment. After public comment, the first action item is appointing the new Board member.
IX.	Review of Board Election Calendar	Teri provided an overview of the election process. The first day for a candidate to file for a place on the ballot will be January 15, 2025, with the filing deadline being February 14, 2025. The Board of Trustees will order the election at the January 27, 2025, Board meeting. Early voting will be April 22 through 29, 2025, and the election will be May 3, 2025.
X.	Review of Calendar	Brenda reviewed the calendar and asked the Board members to let Mandi Reiland know if they would like to attend any events.
XI.	General Discussion of Meeting Items	The Board did not have any questions on items included in the Board book.
c.	Adjournment	Acting Chair Moon, Jr. adjourned the meeting at 6:45 p.m.