

# Notice of Public Meeting

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Navajo County Community College District Governing Board (Board) and to the general public that the Board will hold a Regular District Governing Board Meeting open to the public, on **October 15, 2024 beginning at 10am**. The meetings will be held at the Northland Pioneer College Painted Desert Campus, Tiponi Community Center meeting room, located at 2251 E. Navajo Blvd., Holbrook, Arizona. The meeting can also be joined remotely using [WebEx](#). A passcode is required under certain circumstances and it is OCT24DGB.

One or more Board members and/or staff members may participate in the meeting remotely if necessary.

The public is invited to check on addenda that may be posted up to 24 hours prior to the meetings. Copies of the meeting agenda may be obtained through the Office of the President, Northland Pioneer College, Painted Desert Campus, 2251 E. Navajo Blvd., Holbrook, AZ, telephone (928) 524-7418 or (800) 266-7845 Ext. 7418, at least 24 hours in advance of the meeting. If any disabled person needs any type of accommodation, please notify Farah Bughio at the above address or telephone number at least 24 hours prior to the scheduled start time.

The Board may vote to hold an executive session for discussion or consideration of a personnel matter(s) pursuant to A.R.S. §38-431.03(A)(1). The Board may vote to hold an executive session for the purpose of obtaining legal advice from the District's attorney on any matter listed on the agenda pursuant to A.R.S. §38-431.03 (A)(3). The Board may vote to hold an executive session for the purpose of considering its position and instructing its attorney regarding the public body's position regarding contracts that are the subject of negotiations pursuant to A.R.S. §38-431.03 (A)(4). Should the District's attorney not be present in person, notice is further given that the attorney may appear by speakerphone.

I, Farah Bughio, certify that this notice of public meeting, prepared pursuant to A.R.S. § 38-431.02, was posted on or before the 14<sup>th</sup> day of October, 2024, at 10:00am.

Farah Bughio  
Recording Secretary to the Board

## NOTICE DISTRIBUTION

1. WHITE MOUNTAIN INDEPENDENT NEWSPAPER
2. TRIBUNE-NEWS & SNOWFLAKE HERALD NEWSPAPERS
3. NAVAJO TIMES
4. KINO RADIO
5. KNNB RADIO
6. COUNTRY MOUNTAIN AIRWAVES [KQAZ/KTHQ/KNKI RADIO]
7. KWKM RADIO
8. WHITE MOUNTAIN RADIO
9. NPC WEB SITE
10. NPC ADMINISTRATORS AND STAFF
11. NPC FACULTY ASSOCIATION PRESIDENT
12. NPC CLASSIFIED AND ADMINISTRATIVE SUPPORT ORGANIZATION PRESIDENT
13. NPC STUDENT GOVERNMENT ASSOCIATION PRESIDENT

M I S S I O N

**NORTHLAND PIONEER COLLEGE  
PROVIDES EDUCATIONAL  
EXCELLENCE THAT IS AFFORDABLE  
AND ACCESSIBLE FOR THE  
ENRICHMENT OF COMMUNITIES  
ACROSS NORTHEASTERN ARIZONA.**

V I S I O N

NPC continually responds to the needs of our communities by cultivating generations of learners. By 2030, NPC will transform lives by advancing student success and socio-economic well-being through a spirit of innovation, partnership, and creative problem-solving.

V A L U E S

INTEGRITY  
INCLUSION  
ADAPTABILITY  
CIVILITY  
ACCESS



**Northland Pioneer College**

# Governing Board Meeting Agenda

Painted Desert Campus, Tiponi Community Center  
2251 East Navajo Boulevard, Holbrook, Arizona

The meeting location will be open to the public at 9:55 a.m. at the latest.

**Or you can join on [WebEx](#) (Passcode OCT24DGB).**

**Date:** October 15, 2024

**Time:** 10:00 a.m. (MST)

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	<b>Call to Order and Pledge of Allegiance</b> .....	Chair Robinson
2.	<b>Adoption of the Agenda</b> ..... <b>(Action)</b>	Chair Robinson
3.	<b>Call for Public Comment</b> .....	Chair Robinson
	Individuals may address the Board on any relevant issue for up to 5 minutes. At the close of the call to the public, Board members may not respond to any comments but may respond to criticism, ask staff to review a matter or ask that a matter be placed on a future agenda.	
4.	<b>Discussion Items:</b>	
	A. <b>Standing Presentations:</b>	
	1. <b><a href="#">Financial Position</a></b> .....	VPAS Ellison
	VPAS Maderia Ellison will provide a report on the financial position of the college for period July 1, 2024 to August 31, 2024.	
	2. <b><a href="#">NPC Student Government Association (SGA)</a></b> .....	Pamela Bishop
	A written report is provided in the packet. Pamela Bishop will give a presentation.	
	3. <b><a href="#">NPC Faculty Association</a></b> .....	Andi De Bellis
	Faculty Association President, Andi De Bellis, will provide the Board with an update.	
	4. <b><a href="#">Classified &amp; Administrative Staff Organization (CASO)</a></b> .....	Melissa Willis
	CASO President Melissa Willis will provide the Board with an update.	
	5. <b><a href="#">Northland Pioneer College (NPC) Friends and Family</a></b> .....	Director Wilson
	Friends & Family Director, Betsy Wilson, will provide the Board with an update.	
	6. <b><a href="#">Strategic Planning</a></b> .....	Director Wilson
	Director Wilson will provide an update on the progress made to the 2025 – 2030 strategic plan.	
	7. <b><a href="#">Human Resources</a></b> .....	AVPHR Schaefer
	AVPHR Christine Schaefer will elaborate on the report provided in the packet.	
	8. <b><a href="#">Construction Report</a></b> .....	Director White
	Director of Construction, Justin White, will provide the Board with an update.	
	9. <b><a href="#">Enterprise Resource Planning (ERP) Implementation Update</a></b> .....	Colleen Marsh
	Project Manager, Colleen Marsh, will elaborate on a report provided in the packet which will be followed by an update from CIO Michael Jacob.	
	10. <b><a href="#">Arizona Association of Community College Trustees (AACCT) And update to the Presidential Search</a></b> .....	Chair Robinson
	Report if available followed by an update on the Presidential search process by Chair Robinson.	
5.	<b><a href="#">NPC Component Unit Financial Audit Northeastern Arizona Training Center 2023-24</a></b> .....	Director Kupfer
	Director of Financial Services, Russell Kupfer, will elaborate on information provided in the packet.	
6.	<b><a href="#">NPC Component Unit Financial Audit NPC Friends and Family 2023-24</a></b> .....	Director Kupfer
	Director of Financial Services, Russell Kupfer, will elaborate on information provided in the packet.	

7. **President’s Summary of Current Events** ..... Interim Solomonson  
 Interim President Solomonson will provide a report on activities from the college since the September 2024 meeting.

8. **Consent Agenda for Action** ..... Chair Robinson
- A. [September 17, 2024 Board Meeting Minutes](#) (Farah Bughio)
  - B. [September 17, 2024 Special Meeting Minutes](#) (Farah Bughio)
  - C. [Intergovernmental Agreement](#) between Navajo County Community College District and Northeastern Arizona Law Enforcement Training Academy for the Town of Snowflake.
  - D. [Intergovernmental Agreement](#) between Navajo County Community College District and Northeastern Arizona Law Enforcement Training Academy for the Town of Pinetop - Lakeside.
  - E. [Intergovernmental Agreement](#) between Navajo County Community College District and Northeastern Arizona Law Enforcement Training Academy for Apache County.
  - F. [Program Modification](#) – General Education Course Options List. (Michael Broyles)
  - G. [Program Modification](#) – General Education Program. (Michael Broyles)

9. **For Discussion and Possible Action:**

- A. **Old Business**
- B. **New Business:**
  - 1. [Request to Approve Fiscal Year 26 Budget Calendar and Budget Assumptions](#) ..... VPAS Ellison  
 VPAS Maderia Ellison will request the Board approve fiscal year 26 budget calendar and budget assumptions.
  - 2. **Executive Session 1** ..... Chair Robinson  
 Pursuant to A.R.S. 38-431.03(A)1 The Board may vote to enter Executive Session for the purpose of discussing questions to be used during on-site candidate interviews.
  - 3. **Action from Executive Session 1** ..... Chair Robinson  
 The Board may take action related to questions for on-site candidate interviews.
  - 4. [Request to Approve Anthology Change Order](#) ..... CIO Jacob  
 CIO Michael Jacob will request the Board approve the Anthology change order.
- C. **DGB Agenda Items and Informational Needs for Future Meetings** Chair Robinson
- D. **Board Report/Summary of Current Events**..... Board Members
- E. **Announcement of Next Regular Meeting**.....**November 19, 2024** Chair Robinson
- F. **Adjournment**.....**(Action)** Chair Robinson

The District Governing Board may consider any item on this agenda in any order and at any time during the meeting. The District Governing Board may take action regarding any items in sections 5 and 6. The Board may vote to hold an executive session for the purpose of obtaining legal advice from the District’s attorney on any matter listed on the agenda pursuant to A.R.S. §38-431.03 (A)(3). Should the District’s attorney not be present in person, notice is further given that the attorney may appear by speakerphone.



**Northland Pioneer College**

Post Office Box 610 • Hollbrook, AZ 86025 • (928) 524-7311 • Fax (928) 524-7312 • www.npc.edu

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT

Statement of Financial Position

July 1, 2024 to August 31, 2024

Budget Period Expired

17%

Tax Supported Funds				
Current General Fund				
	Revised Budget	Current Month Actual	Y-T-D Actual	%
<b>REVENUES</b>				
Primary Tax Levy	18,340,750	59,603	155,390	1%
State Aid:				
Maintenance and Operations	1,375,600	-	343,900	25%
Equalization	12,016,200	-	3,004,050	25%
Rural Aid	815,000	-	203,750	25%
Tuition and Fees	3,800,000	436,766	909,148	24%
Investment earnings	2,000,000	423,503	766,887	38%
Grants and Contracts	2,730,000	622,745	668,904	25%
Other Miscellaneous	350,000	13,915	25,952	7%
Fund Balance	15,626,726	-	-	0%
Transfers	(18,226,726)	(699,483)	(1,015,076)	6%
<b>TOTAL REVENUES</b>	<b>\$ 38,827,550</b>	<b>\$ 857,049</b>	<b>\$ 5,062,905</b>	<b>13%</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	26,487,637	1,916,142	4,071,797	15%
Operating Expenditures	12,339,913	1,054,947	1,950,683	16%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,827,550</b>	<b>\$ 2,971,089</b>	<b>\$ 6,022,480</b>	<b>16%</b>
Unrestricted Plant				
	Revised Budget	Current Month Actual	Y-T-D Actual	%
<b>REVENUES</b>				
State Aid:				
Capital/STEM	273,600	-	68,400	25%
Transfers In	17,626,729	699,483	1,015,076	6%
<b>TOTAL REVENUES</b>	<b>\$ 17,900,329</b>	<b>\$ 699,483</b>	<b>\$ 1,083,476</b>	<b>6%</b>
<b>EXPENDITURES</b>				
Capital Expenditures - Construction	10,000,000	13,624	13,624	0%
Capital Expenditures - Other	7,900,329	685,859	1,069,852	14%
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,900,329</b>	<b>\$ 699,483</b>	<b>\$ 1,083,476</b>	<b>6%</b>

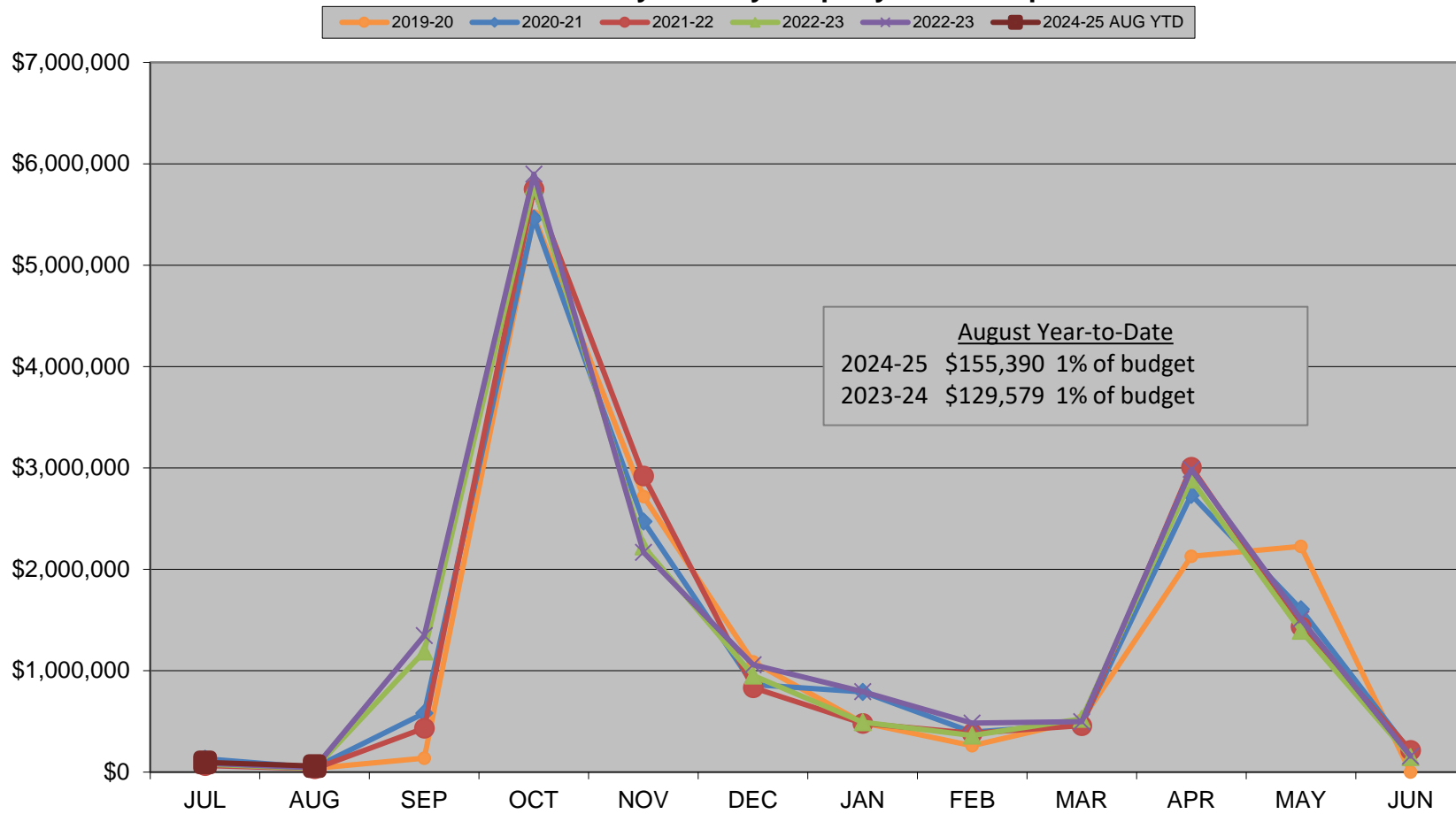
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
 Statement of Financial Position  
 July 1, 2024 to August 31, 2024

Budget Period Expired 17%

Restricted and Auxiliary Funds				
<b>Restricted</b>				
Current Month				
	Budget	Actual	Y-T-D Actual	%
<b>REVENUES</b>				
Grants and Contracts	8,800,000	19,814	9,283,613	105%
Transfers In	400,000	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 9,200,000</b>	<b>\$ 19,814</b>	<b>\$ 9,283,613</b>	<b>101%</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	3,250,000	171,204	338,111	10%
Operating Expenditures	5,950,000	815,280	841,510	14%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,200,000</b>	<b>\$ 986,484</b>	<b>\$ 1,179,623</b>	<b>13%</b>
<b>Auxiliary</b>				
Current Month				
	Budget	Actual	Y-T-D Actual	%
<b>REVENUES</b>				
Sales and Services	240,000	24,165	55,537	23%
Transfers	200,000	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 440,000</b>	<b>\$ 24,165</b>	<b>\$ 55,537</b>	<b>13%</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	349,654	12,330	25,753	7%
Operating Expenditures	90,346	15,383	16,800	19%
<b>TOTAL EXPENDITURES</b>	<b>\$ 440,000</b>	<b>\$ 27,713</b>	<b>\$ 42,553</b>	<b>10%</b>

Cash Flows	
Cash flows from all activities (YTD) . . . . .	\$ 15,485,531
Cash used for all activities (YTD) . . . . .	\$ 8,328,132
Net Cash for all activities (YTD) . . . . .	\$ 7,157,399

### Monthly Primary Property Tax Receipts



## Student Government Association (SGA)

### District Governing Board Report, October 2024

During September 2024, the SGA proposed the creation of a new Student/Alumni Networking Association. Many colleges and universities have similar associations, and President Tyler Wiley recognizes the value these bring to their students and how it also contributes to better connections and partnerships in the larger community. He discussed with Ben Sandoval how to integrate the NPC Jobs Club, Toastmasters and other resources. He also approached the Student Success Alliance, and they were very enthusiastic about the idea.

Pedal the Petrified: The SGA handed out food to riders at the finish line and enjoyed mingling with them. Pamela Bishop also recruited eight recipients of NPC Friends and Family scholarships to meet with riders and express appreciation. Director Betsyann Wilson shared her observations about the SGA: “I have said it before, but the SGA group of the past two years has been REMARKABLE in their level of involvement and their interest in NPC. I began working at the college in 1997, so I have seen a lot of SGAs come and go, and this one is, by far, the best. I know it is a challenge to try to bring students together on a regular basis, particularly when they are spread across an area the size of West Virginia, and when they have multiple – often conflicting - priorities, including jobs and the care of children and elders. Kudos to all of you, and to your SGA advisors!”

A new member, Seth Marticion, joined the SGA, and volunteered to be the SGA representative at Leadership Council. A Transfer Day Field Trip has been planned for Nov. 22, and nine out of 10 spots have been filled for this all-day trip to NAU.

The Laptop Scholarship application period closed and 19 applicants applied for new laptops. The SGA provided ten laptops to be given away. Academic advisors were asked by the SGA to be scholarship essay judges. Winning students were notified.





# Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVES<sup>SM</sup>

## HUMAN RESOURCES

### MONTHLY REPORT

October 2024

# EMPLOYEE RELATIONS AND STAFFING

On October 24<sup>th</sup> the department will host our next new employee onboarding session. This session is open to all NPC employees who wish to register for a refresher, or if they have never attended a session before.

## WELCOME AND RECOGNITION

We would like to welcome the following new employees to Northland Pioneer College

❖ Magdalena Ayala                      Testing Manager

Congratulations to the below employees as they transition to new positions

❖ Aaron Prestwich                      Faculty in Construction Technology

❖ Lori Hendershot                      Practicum Supervisor Faculty 10M

❖ Chelsea Wood                      Training & Professional Development Specialist

❖ Telena Begay                      Payroll Assistant

❖ Vanessa Serna                      Veteran's Certifying Official

## RECRUITMENT

	Location	# Qualified Applicants	Date Opened	Closing Date	Status
Director of Total Rewards	Painted Desert Campus		4/12/24	Open Until Filled	Out Sourced
Maintenance I	Painted Desert Campus	67	6/5/24	Open Until Filled	In Review
Faculty in Therapeutic Massage	Silver Creek Campus	7	6/28/24	Open Until Filled	In Review
Desktop Support Engineer	White Mountain Campus	21	7/29/24	Open Until Filled	In Review
Manager of Financial Aid Operations	Painted Desert Campus	4	7/30/24	8/16/24	In Review
Faculty in Educator Preparation Programs	Painted Desert Campus	9	8/7/24	Open Until Filled	In Review

Center Advisor/Library Technician	Hopi Center	5	8/15/24	Open Until Filled	In Review
Associate Librarian	White Mountain Campus	4	8/21/24	Open Until Filled	In Review
Administrative Assistant for Health & Public Safety	Silver Creek Campus/NATC	37	9/3/24	Open Until Filled	In Review
Faculty in Commercial Driver's License Training	Painted Desert Campus	4	9/3/24	Open Until Filled	In Review
Assistant to the Campus Manager (PT)	White Mountain Campus	46	9/3/24	Open Until Filled	In Review
Director of Technical Services	Painted Desert Campus	7	9/9/24	Open Until Filled	In Review
Inventory Clerk	Painted Desert Campus	19	9/9/24	Open Until Filled	In Review
Learning Assistant FT	White Mountain Campus	22	9/9/24	Open Until Filled	In Review
Learning Assistant PTT	Whiteriver Center	10	9/16/24	Open Until Filled	In Review
Assistant to the Center Manager	Whiteriver Center	1	9/27/24	Open Until Filled	In Review

## EMPLOYEE CENSUS DATA

Turnover Rate for FY24/25	Employee Count	Separated	Turnover Rate
Total Employees as of 7/1/2024	373	9	2.41%
Total New Hires from 07/01/2024 to 10/01/2024	4		1.07%
Total Faculty Turnover FY24/25 to date		2	0.5%
Total Staff Turnover FY24/25 to date		7	1.87%

Turnover Rate for the Last 12 Months	Employee Count	Separated	Turnover Rate
Totals for October 2023 – October 2024	348	14	4.02%
Total Faculty Turnover October 2023 – October 2024		4	1.15%
Total Staff Turnover October 2023 - October 2024		10	2.87%

\*Turnover Rate Calculated by dividing the number of separated employees during the period by the number of employees at the beginning of the period. This figure reflects contract employees only and excludes temporary employees

## EMPLOYEE DEVELOPMENT

---

We are happy to have Chelsea Wood join our team as the Training and Professional Development Specialist. She is currently working on improving our Safe Colleges training portal and getting acquainted with our onboarding process. We look forward to the continued improvement in the employee training and development area.

## TOTAL REWARDS

### BENEFITS AND COMPENSATION

---

Benefits: Free Flu shots will be available at all four campus locations in October for employees who receive medical through NPC. The cost will be \$45 for non-covered participants.

#### **October 23<sup>rd</sup>**

Little Colorado Campus 9:00-9:30 AM  
Painted Desert Campus 10:30-11:15 AM  
Silver Creek Campus 12:30-1:30 PM

#### **October 30<sup>th</sup>**

White Mountain Campus 8:15-9:00 AM

Compensation: The compensation committee continues to meet regularly and is making progress on NPC's compensation philosophy.



# Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVES<sup>SM</sup>

## ERP Project EmpowerED

October 2024

anthology  
ACADEMY



**Want to see sneak peaks of our future solutions with Anthology?**

Anyone with an NPC domain (@npc.edu email) can register to watch demos and training videos.

Visit <https://www.anthology.com/academy> to register.



# PROGRESS FROM BUILD TO TEST

Summer 2024 was a busy time for our Student EmpowerED team. After finalizing the Solution Design Document for the majority of Anthology modules (Student, Finance, HR Payroll), we successfully completed the first round of Student configuration builds and Student data uploads from Jenzabar to Anthology (ELT 0; July 5 – Sept 30). Our NPC System Analysts, Records & Registration, Student Accounts, Financial Aid, and Student Services teams committed significant time to data-cleaning efforts, to data mapping data between Jenzabar and Anthology’s SIS, and configuring new forms and fields in our Anthology Student production environment. In the last 30 days we delivered a new copy of our newly-cleaned database to Anthology to launch a new data ETL (extract, transform, load) process – our 2<sup>nd</sup> ETL of 5 in total – to import and load our Jenzabar data into Anthology’s environments. We also launched product & tool training for our Student configuration and test leads, effectively closing the Student BUILD phase and launching TEST.

Outside of the Student module, our Finance and HR teams had a nice, long break from any Anthology-related activities this summer. That quiet time quickly ends this month. Here in October, we launch both HR and Finance’s BUILD work cycles which continue from now until April/May 2026. Remember: after the Plan & Design phases, which were combined efforts across all modules, we now pursue separate schedules and timelines for each module for the rest of the project from Build and Test phases over the next 12 months to Deploy (with cascading Go Lives) and Transition starting a year from now.

## PROJECT PHASE SUMMARY:

**Phase 1: PLAN (Completed.** July 2023-Dec 2023)

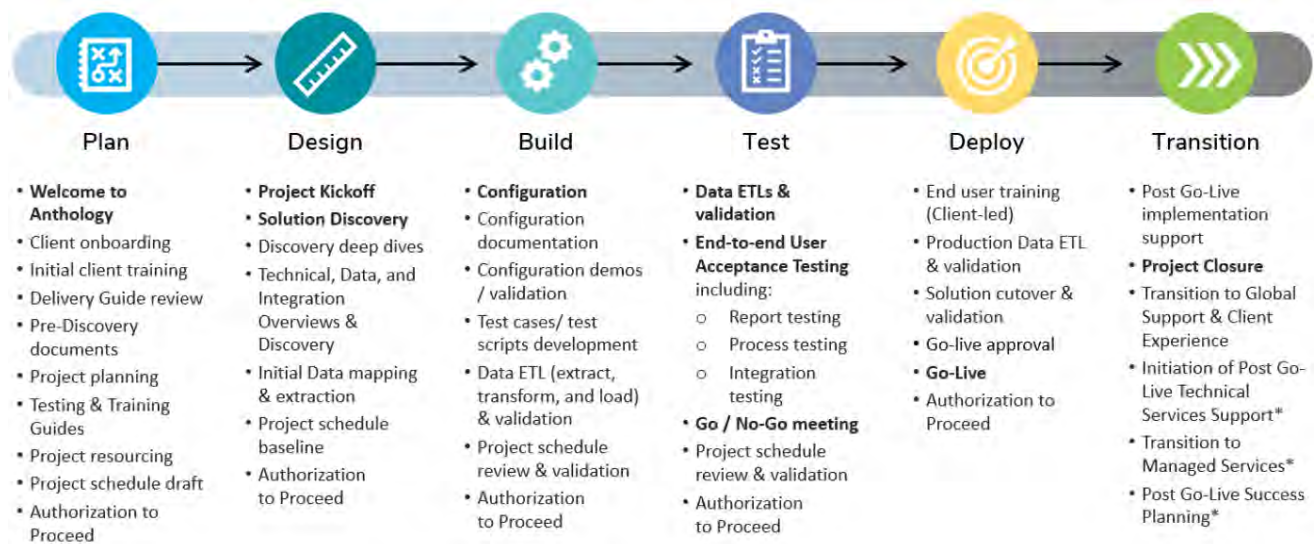
**Phase 2: DESIGN (Completed.** Dec 2023-May 2024)

**Phase 3: BUILD (In Progress,** through Jan 2025) – *Student completed Sept 2025*

**Phase 4: TEST (In Progress & Up Next)** – *Student launched TEST October 2025*

**Phase 5: DEPLOY:** Cascading Go-Live Dates Oct 2025 through Feb 2026

**Phase 6: TRANSITION**





# ACTIVITY REPORT: BUILD & TEST PHASES

## In Progress

- **Student TEST launch:** product training completed last week to prepare for Testing.
- **Finance & HCM BUILD work cycles:** kickoff October 2<sup>nd</sup> and October 16<sup>th</sup>, respectively.
- **Payroll** change order to cancel the Anthology Payroll services contract and amend split billing with Cochise to exclude Payroll.

## Next Immediate Priorities

- Decisions on Non-Credit Shopping Cart tool.
- Defining Integrations with ADP and NPC's other vendors / solutions with Anthology.

## Completed

- Completed 13 **Student Build** sessions, 500+ FTE hours on configuration sessions with Anthology.
- Successfully delivered our second round of Jenzabar **data extracts** to Anthology for assessment.
- Completed ADO training for testing and test cases (Azure DevOps) and assigned 800+ test cases.
- HR/Payroll contracted with ADP for their Payroll and Time & Attendance solutions. NPC cancelled Anthology's Payroll services.
- Data Clean-Up Efforts: IE + RecReg + System Analysts processed hundreds of identified data quality issues. Weekly scrum meetings held by Paul Hempsey. ETL 1 started Sept 30.

## NEXT STEPS ON PAYROLL (ADP)

The major updates this month have to do with our change in direction for Payroll. The last two DGB updates detailed the product gaps NPC and Anthology uncovered during Design, as well as the comparative suggestions Anthology made to use their partners for these gaps as well as the new scope items, namely in Time & Attendance. *Remember: Time & Attendance ("T&A") was a new addition to the scope after we launched this project; T&A was explicitly out of our 2023 RFP and outside of the executed Anthology-NPC contracts.* Ultimately, after reviewing alternate solutions and comparative costs of Anthology's solutions and suggested partners' software & services, the NPC Payroll team decided to contract with ADP and abandon the Anthology Payroll portion of the ERP project. ADP should replace iSolved this January 2025.

The cost and schedule impacts to the ERP project will not be fully known until after the new integrations between ADP and Anthology are fully scoped. Any immediate savings will not come from software fees: NPC cannot cancel the subscription for Anthology's Payroll module until the end of the initial 10-year contract term. With the current bundle/discounts, NPC will pay ~\$100k-\$118k a year for the next 8 years; we are obligated to pay these fees even if we are not using the software. NPC's potential cost savings will instead come from the unexpended Anthology implementation services: from the moment we execute the change order cancelling the Payroll portion of the ERP project with Anthology, we will no longer pay for those Payroll services nor continue to split billing with our partner, Cochise, for their continued Anthology Payroll implementation. Schedule impacts are also to be determined following integration scoping conversations which kickoff later this month (October 2024). Without the need for parallel Payroll processing in the new calendar year, NPC may be able to move up HCM's go-live back to the original date in Fall 2025.

# NPC Component Unit Financial Audit Northeast Arizona Training Center 2023-24

## Summary:

Northeast Arizona Training Center (NATC) is a separate legal entity but is considered a component unit of Northland Pioneer College (NPC) as defined by the Governmental Accounting Standards Board (GASB) Statement of Standards No. 14. NATC Financial Statements are therefore included in the audited financial statements for NPC by discrete presentation.

BDR Richards, CPA's, PLC, completed the FY 2023-24 financial audit for NATC on August 28, 2024. The auditor issued an opinion that the financial statements were presented fairly, in all material respects and in conformity with Generally Accepted Accounting Principles (GAAP.)

Below are brief highlights from the report:

- Total Assets and Total Net Assets increased \$73,862 due primarily to an increase in prepaid insurance, construction in progress and the donation of capital items.
- Total operating revenue decreased \$10,335 primarily due receiving no grants in the year ending 6/30/2024.
- Total expenses decreased \$11,198, due to a decrease in administrative and office expenses at the training center.
- Overall cash position decreased \$12,968 due to a decrease in cash receipts from membership dues and grants.

The final FY 2023-24 Financial Statements are included for review.





NORTHEAST ARIZONA TRAINING CENTER, INC.



FINANCIAL STATEMENTS  
JUNE 30, 2024 AND 2023

NORTHEAST ARIZONA TRAINING CENTER, INC.  
Financial Statements  
June 30, 2024 and 2023

<b>TABLE OF CONTENTS</b>	Page(s)
Independent Auditors' Report	1
Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to the Financial Statements	6-8

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of Northeast Arizona Training Center, Inc.

### **Opinion**

We have audited the accompanying financial statements of Northeast Arizona Training Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Arizona Training Center, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Northeast Arizona Training Center, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **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 Northeast Arizona Training Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **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 misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment 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 of Northeast Arizona Training Center, Inc.'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.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northeast Arizona Training Center, Inc.'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.

***BDR Richards CPA's, PLC***

Snowflake, AZ  
August 28, 2024

Northeast Arizona Training Center, Inc.  
 Statements of Financial Position  
 June 30, 2024 and 2023

	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 121,756	\$ 134,724
Contributions receivable	8,500	-
Prepaid expenses	25,248	16,517
Total current assets	155,504	151,241
Property and equipment		
Land	110,000	110,000
Construction in progress	872,778	857,263
Buildings	637,742	637,742
Training facilities	2,151,697	2,151,697
Other capital equipment	37,982	25,730
Less accumulated depreciation	(1,655,623)	(1,549,731)
Net property and equipment	2,154,576	2,232,701
Total assets	\$ 2,310,080	\$ 2,383,942
<b>Net Assets</b>		
Without donor restrictions-undesignated	2,310,080	2,383,942
Total net assets	\$ 2,310,080	\$ 2,383,942

Northeast Arizona Training Center, Inc.  
 Statements of Activities  
 Years ended June 30, 2024 and 2023

	<b>2024</b>	<b>2023</b>
<b>Support and revenue</b>		
Fire department membership fees	\$ 15,400	\$ 13,250
Law enforcement membership fees	16,500	13,750
Grants	-	39,565
Donated capital items	12,252	-
Interest	15	37
Non member fees	12,000	-
Private agency usage	3,600	3,500
Total support and revenue	59,767	70,102
<b>Expenses</b>		
Administrative and office	27,737	38,212
Repairs and maintenance	-	723
Depreciation	105,892	105,892
Total expenses	133,629	144,827
<b>Change in net assets</b>	(73,862)	(74,725)
<b>Net assets at beginning of year</b>	2,383,942	2,458,667
<b>Net assets at end of year</b>	\$ 2,310,080	\$ 2,383,942

Northeast Arizona Training Center, Inc.  
 Statements of Cash Flows  
 June 30, 2024 and 2023

	<b>2024</b>	<b>2023</b>
<b>Cash flows from operating activities</b>		
Receipts from members and users	\$ 39,000	\$ 44,810
Grants	-	39,565
Interest income	15	37
Payments to vendors	(36,468)	(40,705)
Net cash provided by operating activities	2,547	43,707
<b>Cash flows from investing activities</b>		
Purchase of property and equipment	(15,515)	(695,247)
Net cash used in investing activities	(15,515)	(695,247)
<b>Net change in cash</b>	(12,968)	(651,540)
<b>Cash at beginning of year</b>	134,724	786,264
<b>Cash at end of year</b>	\$ 121,756	\$ 134,724
 <b>Reconciliation of change in net assets to net cash provided by operating activities:</b>		
<b>Change in net assets</b>	\$ (73,862)	\$ (74,725)
 <b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation	105,892	105,892
Non-cash donations	(12,252)	-
Changes in assets and liabilities:		
Contributions receivable	(8,500)	14,310
Prepaid expenses	(8,731)	(1,770)
Net cash provided by operating activities	\$ 2,547	\$ 43,707

Northeast Arizona Training Center, Inc.  
Notes to Financial Statements  
June 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies of Northeast Arizona Training Center, Inc. (NATC) are described below to enhance the usefulness of the financial statements to the reader.

**Nature of the Organization**

NATC was incorporated as a not-for-profit organization in the state of Arizona in 2004. NATC's mission is to own and operate a certified all risk regional training center to meet the educational and testing needs of fire and law enforcement personnel in Northeast Arizona. The voting members of the board of directors of NATC are personnel of Northland Pioneer College (NPC). Due to the control exercised by Northland Pioneer College, NATC is a component unit of Northland Pioneer College. Northland Pioneer College provides certain personnel and other expenses incurred for the benefit of NATC. Northland Pioneer College holds some of its classes in the NATC's training facility and owns certain educational assets utilized in the training facility. The revenue raised and expenses incurred by Northland Pioneer College for the operation of the Northeast Arizona Training Facility are not included in these financial statements. The training facility is utilized by Fire and Law Enforcement personnel throughout Northeast Arizona. NATC derives its operating revenues primarily through membership dues paid by the various user agencies and through user fees charged to other private organizations. NATC receives state appropriations through NPC and recognizes the operating income as pass through grant revenue.

**Basis of Accounting**

The financial statements have been prepared following the U.S. GAAP Financial Reporting Framework, using the accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America.

**Net Assets**

NATC presents its financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification ASU 2016-14. Accordingly, NATC reports information regarding its financial position and activities according to revenues, gains, and losses that are classified based on the existence or absence of donor or grantor-imposed restrictions. Net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for us in general operations and not subject to donor (or certain grantor) restrictions.

*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 those resources be maintained in perpetuity. On June 30, 2024, NATC had no net assets with donor restrictions, on June 30, 2023, NATC had no net assets with donor restrictions.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates. The most significant estimate impacting NATC is the depreciable lives of fixed assets.

**Cash and cash equivalents**

Highly liquid investments with an original maturity of three months or less are classified as cash equivalents and are stated at fair value.

**Property and Equipment**

NATC capitalizes all property and equipment expenditures with a cost of \$3,000 or more and having estimated useful lives of more than one year. Property and equipment are recorded at cost or, for donated items, at fair value as of the date received. Expenditures for minor replacements, maintenance and repairs are charged to expense when incurred. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from five to fifty years.



Northeast Arizona Training Center, Inc.  
Notes to Financial Statements  
June 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Contributions receivable**

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Conditional promises to give are not included as support until the conditions are met. As of June 30, 2024, contributions receivable balance was \$8,500. There were no contributions receivable on June 30, 2023.

**Income Taxes**

NATC is a public non-profit organization and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 43-1201 of the Arizona Revised Statutes. Therefore, the accompanying financial statements contain no provision or liability for income taxes. Continued tax-exempt status is contingent on future operations following the Internal Revenue Code.

**Revenue**

Revenue is recognized when earned and represents operational revenues. NATC recognizes grant revenue received through State appropriations as operational funding.

**Date of Management's Review**

Management has reviewed events after June 30, 2024, up through the financial statement report date, August 28, 2024. As of the report date, there have been no events after June 30, 2024, that are required to be disclosed to present fairly the financial position and changes in net assets of NATC.

**NOTE 2 – IN-KIND DONATIONS**

During the fiscal years ending June 30, 2024, NATC received two police cars valued at \$12,252 which were capitalized and are being depreciated. In the fiscal year ending June 30, 2023, no in-kind donations were received.

**NOTE 3 – CASH AND INVESTMENTS**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

<b>Cash and cash equivalents</b>	<b>2024</b>	<b>2023</b>
Cash - demand deposit	\$ 121,756	\$ 134,724
<b>Total unrestricted cash and cash equivalents</b>	<b>\$ 121,756</b>	<b>\$ 134,724</b>

NATC has no investments on June 30, 2024.

*Credit Risk* – NATC does not have a formal policy regarding credit risk.

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, NATC will not be able to recover the value of its investments held by NPC or collateral securities that are in an outside party's possession. NATC does not have a formal investment policy for custodial credit risk.

*Concentration of Credit Risk* – NATC does not have a formal policy for concentration of credit risk. NATC maintains a single bank account in Snowflake, AZ at National Bank of Arizona. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash at the June 30, 2024, balance sheet date did not exceed the FDIC limits. Cash on June 30, 2023, did not exceed the FDIC limits.

*Interest Rate Risk* – NATC does not have a formal policy for interest rate risk.

Northeast Arizona Training Center, Inc.  
Notes to Financial Statements  
June 30, 2024

**NOTE 4 – RELATED PARTY TRANSACTIONS**

Northland Pioneer College provides certain use of facilities and staff services which benefits NATC. However, since these provided facilities and services also benefit Northland Pioneer College’s educational programs, no value for these amounts is recorded on NATC’s financial statements. Northland Pioneer College pays all utility costs for NATC.

**NOTE 5 – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

	<b>2024</b>	<b>2023</b>
Land	\$ 110,000	\$ 110,000
Construction in progress	872,778	857,263
Buildings	637,742	637,742
Training facilities	2,151,697	2,151,697
Other Capital Equipment	37,982	25,730
	3,810,199	3,782,432
Less accumulated depreciation	(1,655,623)	(1,549,731)
	\$2,154,576	\$2,232,701

Depreciation expense for the period ending June 30, 2024, was \$105,892 and for the period ending June 30, 2023, was \$105,892. Property and equipment categories not being depreciated include Land and Construction in progress. There was an increase in Construction in Progress of \$15,515 and an increase in Other capital equipment in the amount of \$12,252 during the year.

**NOTE 6 - CASH FLOW INFORMATION**

There were no non-cash financing transactions during the fiscal years 2024 or 2023. NATC paid no interest or income tax during the fiscal years 2024 or 2023.

**NOTE 7 – FUNCTIONAL EXPENSES**

All functional expenses are classified as program expenses. For the years ending June 30, 2024, and 2023, the following expenses are classified by nature and function:

	<b>2024</b>	<b>2023</b>
Insurance	\$ 19,325	\$ 19,592
Accounting/Audit	7,000	7,000
Security	810	723
Bad debt expense	602	11,560
Miscellaneous	-	60
Depreciation expense	105,892	105,892
<b>Total expenses</b>	<b>\$ 133,629</b>	<b>\$ 144,827</b>

## NPC Component Unit Financial Audit NPC Friends and Family 2023-24

### Summary:

NPC Friends and Family (NPCFF) is a separate legal entity but is considered a component unit of Northland Pioneer College (NPC) as defined by the Governmental Accounting Standards Board (GASB) Statement of Standards No. 14. NPCFF Financial Statements are therefore included in the audited financial statements for NPC by discrete presentation.

BDR Richards, CPA's, PLC, completed the FY 2023-24 financial audit for NPCFF July 31, 2024. The auditor issued an opinion that the financial statements were presented fairly, in all material respects and in conformity with Generally Accepted Accounting Principles (GAAP.)

Below are brief highlights from the report:

- Total Assets increased by \$421,970 primarily due to a decrease in scholarship awards, a high net investment return, and a decrease in program services expense.
- Total Net Assets increased by \$421,970 as a net result of the above activity.
- Total revenue increased \$17,296 related to net investments that performed favorably.
- Total expenses decreased by \$24,448 due to decrease awards of scholarships.
- Overall cash position increased \$249,213.

The final FY 2023-24 Financial Statements are included for review.



**NORTHLAND PIONEER COLLEGE FRIENDS AND FAMILY, INC.**



**FINANCIAL STATEMENTS  
JUNE 30, 2024 and 2023**



## Table of Contents

<b>Independent Auditor's Report .....</b>	<b>1</b>
<b>Financial Statements</b>	
Statements of Financial Position .....	3
Statements of Activities .....	4
Statements of Cash Flows.....	6
<b>Notes to the Financial Statements.....</b>	<b>7</b>

## Independent Auditor's Report

To the Board of Directors  
Northland Pioneer College Friends and Family, Inc.  
Snowflake, AZ 85937

### Opinion

We have audited the accompanying financial statements of Northland Pioneer College Friends and Family, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024 and 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northland Pioneer College Friends and Family, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Northland Pioneer College Friends and Family, Inc. 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 opinion.

### 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 Northland Pioneer College Friends and Family, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### 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 misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment 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 of Northland Pioneer College Friends and Family, Inc.'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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northland Pioneer College Friends and Family, Inc.'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.

*BDR Richards, CPA's PLLC*

Snowflake, AZ  
July 31, 2024



Northland Pioneer College Friends and Family, Inc.  
 Statements of Financial Position  
 June 30, 2024 and 2023

---

	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Cash - checking and savings	\$ 335,223	\$ 257,669
Cash - checking and savings - restricted	382,533	210,874
Investments - marketable securities	569,825	525,760
Investments - marketable securities - restricted	1,223,146	1,094,454
Total assets	<b>\$ 2,510,727</b>	<b>\$ 2,088,757</b>
<b>Net Assets</b>		
Without donor restrictions	905,048	783,429
With donor restrictions	1,605,679	1,305,328
Total net assets	2,510,727	2,088,757
Total liabilities and net assets	<b>\$ 2,510,727</b>	<b>\$ 2,088,757</b>

Northland Pioneer College Friends and Family, Inc.  
Statement of Activities  
Year Ended June 30, 2024

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Revenues and other support</b>			
Contributions	\$ 81,423	\$ 337,086	\$ 418,509
Interest	2,800	3,106	5,906
Net investment return	49,064	73,858	122,922
Gross special events revenue	80,485	-	80,485
Less cost of direct benefits to donors	(23,148)	-	(23,148)
Net special events revenue	57,337	-	57,337
Net assets released from restrictions	3,192	(3,192)	-
Total revenues and other support	193,816	410,858	604,674
<b>Expenses</b>			
Program services expense			
Scholarships	63,500	110,507	174,007
Total program expenses	63,500	110,507	174,007
Supporting services expense:			
Management and general	8,697	-	8,697
Total supporting services expense	8,697	-	8,697
Total expenses	72,197	110,507	182,704
<b>Change in net assets</b>	121,619	300,351	421,970
<b>Net assets, beginning of year</b>	783,429	1,305,328	2,088,757
<b>Net assets, end of year</b>	<u>\$ 905,048</u>	<u>\$ 1,605,679</u>	<u>\$ 2,510,727</u>

Northland Pioneer College Friends and Family, Inc.  
Statement of Activities  
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues and other support</b>			
Contributions	\$ 102,801	\$ 367,061	\$ 469,862
Interest	665	2,638	3,303
Net investment return	26,797	37,264	64,061
Gross special events revenue	84,693	-	84,693
Less cost of direct benefits to donors	(34,541)	-	(34,541)
Net special events revenue	50,152	-	50,152
Net assets released from restrictions	23,562	(23,562)	-
Total revenues and other support	203,977	383,401	587,378
<b>Expenses</b>			
Program services expense			
Scholarships	66,118	131,500	197,618
Total program expenses	66,118	131,500	197,618
Supporting services expense:			
Management and general	9,534	-	9,534
Total supporting services expense	9,534	-	9,534
Total expenses	75,652	131,500	207,152
<b>Change in net assets</b>	128,325	251,901	380,226
<b>Net assets, beginning of year</b>	655,104	1,053,427	1,708,531
<b>Net assets, end of year</b>	<u>\$ 783,429</u>	<u>\$ 1,305,328</u>	<u>\$ 2,088,757</u>

Northland Pioneer College Friends and Family, Inc.  
 Statements of Cash Flows  
 Years Ended June 30, 2024 and 2023

	<b>2024</b>	<b>2023</b>
<b>Cash flows from operating activities</b>		
Cash received from contributions	\$ 418,509	\$ 469,862
Cash received from special events	80,485	84,693
Payments for scholarships	(174,007)	(197,618)
Payments to vendors	(31,844)	(44,074)
Interest received	5,906	3,303
Net cash provided by (used in) operating activities	299,049	316,166
<b>Cash flows from investing activities</b>		
Cash received from sale of investments	56,815	73,000
Purchase of investments	(106,651)	(202,938)
Net cash used in investing activities	(49,836)	(129,938)
Net increase (decrease) in cash	249,213	186,228
<b>Cash and cash equivalents, beginning of year</b>	468,543	282,315
<b>Cash and cash equivalents, end of year</b>	<b>\$ 717,756</b>	<b>\$ 468,543</b>

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies of Northland Pioneer College (NPC) Friends and Family, Inc. (the Organization) are described below to enhance the usefulness of the financial statements to the reader.

### Nature of the Organization

The Organization is a not-for-profit corporation operating in accordance with Section 501(c)(3) of the Internal Revenue Code. The Organization is located in Snowflake, Arizona, and provides supplemental philanthropic support for students, and programs and services that advance the mission of Northland Pioneer College (NPC). The Organization receives cash contributions, gifts, and administers and invests securities and property; conducts special-event fundraisers; and disburses payments to the College for educational purposes.

### Basis of Accounting

The financial statements have been prepared following the U.S. GAAP Financial Reporting Framework, using the accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America.

### Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets in accordance with the existence or absence of donor restrictions.

### Income Taxes

The Organization is a public non-profit organization and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 43-1201 of the Arizona Revised Statutes. Therefore, the accompanying financial statements contain no provision or liability for income taxes. In addition, the Organization qualifies for the charitable deduction under Internal Revenue Section 170(b)(1)(A).

The Organization files information tax returns with the U.S. federal government.

### Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Contributions

The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor-imposed restrictions.

### Endowment Funds

The Organization is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA), which requires enhanced disclosures for all its endowment funds. UPMIFA provides the Organization with guidance on accounting for the net asset classification of endowment funds.

### Discounted or Donated Goods and Services

The Organization receives certain discounted or donated goods and services that directly benefit NPC and the Organization. Amounts for these discounts and donations have been included in the accompanying financial statements to the extent that a measurable basis exists for their fair values and the corresponding benefit to the Organization. These discounted or donated goods and services that are received by the Organization for no value in return are recorded as program and support service expenses and as in-kind donations and are reflected in the financial statements at their fair values. If donated goods merely pass through the Organization to charitable beneficiaries, and if the Organization is only an agent for the donors, no contribution is recorded.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments with maturities of three months or less to be cash equivalents.

*Credit Risk* – The Organization does not have a formal policy for credit risk.

*Concentration of Credit Risk* – The Organization does not have a formal policy for concentration of credit risk. The Organization maintains bank accounts for operations, restricted, and unrestricted scholarships at National Bank of Arizona in Snowflake, AZ, as of June 30, 2024 uninsured deposits were \$177,548.

Property Held for Sale

Certain assets are received from donors by the Organization and are held for resale. Such assets are recorded at approximate fair market values at the date of donation which approximates their fair value at the dates of the Statements of Financial Position. As of June 30, 2024 the organization does not have any property held for sale.

Investments

Investments are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses. Investment advisory fees were \$16,437 for the year ended June 30, 2024 and \$15,558 for the year ended June 30, 2023.

Accounts Receivable

Accounts are determined to be delinquent on an individual basis depending on the nature of the receivable and are written off when deemed uncollectible in management's opinion.

Property & Equipment

Purchased property and equipment are capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value on the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Date of Management's Review

Management has reviewed events subsequent to June 30, 2024, up through the date the financial statements were available to be issued, July 31, 2024, to evaluate their effect on the fair presentation of the financial statements. As of the date the financial statements were available to be issued, there have been no events subsequent to June 30, 2024, that are required to be disclosed in order to present fairly the financial position and changes in net assets of the Organization.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, 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 and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. 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 are not recognized until the conditions on which they depend have been substantially met.

**NOTE 2 – LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2024</u>	<u>2023</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 717,756	\$ 468,543
Investments	1,792,971	1,620,214
Total financial assets	2,510,727	2,088,757
Less amounts not available to be used within one year:		
Net assets with donor restrictions	1,605,679	1,305,328
	1,605,679	1,305,328
Financial assets available to meet general expenditures over the next twelve months	\$ 905,048	\$ 783,429

Endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

**NOTE 3 – FAIR VALUE MEASUREMENTS AND DISCLOSURES**

We report certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the reporting entity’s own assumptions about the assumptions market participants would use in pricing the asset based on the best information available. A three-tier hierarchy categorized the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets that we can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset. In these situations, we develop inputs using the best information available in the circumstances.

A significant portion of our investment assets are classified within Level 1 because they comprise open-end mutual funds with readily determinable fair values based on daily redemption values.

The following table presents assets measured at fair value on a recurring basis at June 30, 2024:

Assets	Level 1	Level 3
Cash	\$ 717,756	\$ -
Endowment Investments	1,792,971	-
<b>Total</b>	<b>\$ 2,510,727</b>	<b>\$ -</b>

The following table presents assets measured at fair value on a recurring basis at June 30, 2023:

Assets	Level 1	Level 3
Cash	\$ 468,543	\$ -
Endowment Investments	1,620,214	-
<b>Total</b>	<b>\$ 2,088,757</b>	<b>\$ -</b>

**NOTE 4 - PROPERTY & EQUIPMENT**

There is no listed property and equipment for the Organization.



## **NOTE 5 - RELATED PARTIES**

Northland Pioneer College provides the Organization with office space at no cost. Similarly, there is no charge for related items, such as utilities, insurance, and overhead. The value of these expenses is deemed minimal and has not been reflected on the financial statements as of June 30, 2024 or June 30, 2023.

## **NOTE 6 - ENDOWMENT AND OTHER RESTRICTED FUNDS**

As of June 30, 2024, NPC Friends and Family's endowments consisted of the following funds: One fund established for the Martia A. Smith Memorial Art Scholarship, one for the Charles E. Listizky Scholarship, one for Prescott Winslow Memorial Scholarship, one for the Claude Endfield Early Childhood Scholarship Fund, one for Jon Graff Ph.D. for endowed scholarships, one for Jennifer Lee Witt Memorial Scholarship, one for Taking Flight Scholarships in memory of Dr. Eric B. Henderson, one for Mary Kath Smith Lindy Native American Scholarship, and one for NPC Friends and Family. The latter was established in October 2014 to assure the future viability of the organization. In addition, a Donor Restricted fund, AndyVon for Native American student Scholarships, is held in a cash only account with plans to continue donations to ensure long-term viability of the fund.

As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of NPC Friends and Family has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, NPC Friends and Family classifies as permanently restricted net assets the original value of gifts donated to the permanent endowment and the original value of subsequent gifts to the permanent endowment.

The remaining portion of the donor-restricted endowment fund earnings that are not classified in permanently restricted net assets are classified as temporarily restricted net assets, until those amounts are appropriated for expenditure by NPC Friends and Family in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, NPC Friends and Family considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) The duration and preservation of the various funds; (2) The purposes of the donor-restricted endowment funds; (3) General economic conditions; (4) The possible effect of inflation and deflation; (5) The expected total return from income and the appreciation of investments; (6) Other resources of NPC Friends and Family; and (7) NPC Friends and Family's investment policies.

The endowments are managed in separate investment accounts. Transactions within each individual endowment are based on the unit market value at the end of the month during which the transaction takes place for withdrawals and additions. It is the goal of NPC Friends and Family that the total return from each endowment investment should be adequate to meet the following objectives:

- Preserve investment capital and its purchasing power
- Generate sufficient resources to meet spending needs (payout)
- Attain reasonable capital appreciation, through prudent acceptance of risk, to enhance the future purchasing power of the investment capital.

**NOTE 6 - ENDOWMENT FUNDS (continued)**

As of June 30, 2024, the endowment assets were invested in marketable securities with Edward Jones. The amount of investments uninsured by the Securities Investor Protection Corporation (SIPC) as of June 30, 2024, was \$69,825.

All endowment investments are carried at fair value and classified as non-current regardless of maturity due to restrictions limiting NPC Friends and Family's ability to use these investments. Each endowed account shall have a minimum of \$10,000, said amount to be reached within a three (3) year period from the time of initial donation, which must be at least \$5,000. If, after the three (3) year period has expired, the account has not reached the minimum level prescribed, the contributors to the fund shall have two options: (a) Award the existing amount over a designated period; or (b) authorize combining the fund with another, compatible, existing endowment fund. The three-year period may be waived if a plan has been designed with another approved time period and approved by the Board of Directors. All interest earned in developing endowed accounts shall revert to the fund corpus during the three-year period. No awards shall be made from the developing fund during the three-year period, unless the minimum balance of \$10,000 is reached prior the end of the three-year period. For June 30, 2024, all funds had balances greater than \$10,000.

The contributor to the fund may impose additional provisions for the scholarships paid from endowments. In the fiscal year ending June 30, 2024, transfers were made from the investment earnings on select endowed scholarships to the Restricted Scholarship fund. It was determined there were sufficient gains on the investments to make the awards without invading the principal and preserving sufficient return to keep the fund growing in perpetuity. To ensure observance of limitations and restrictions placed on the use of resources available to NPC Friends and Family, net assets, revenues and expenses are classified and reported as follows, based on the existence or absence of donor-imposed restrictions.

*Net Assets with Donor Restrictions* - include permanent endowments. Such funds are generally subject to donor restrictions requiring the principal to be invested in perpetuity for the purpose of producing income that may be expended or added to principal in accordance with the donor's wishes. As of June 30, 2024, the Martia A. Smith Memorial Art Scholarship endowment agreement requires the average rate of inflation for the prior calendar year of investment earnings to be added back to permanently restricted funds. Contributions designated by donors for use by particular entities or programs or for specific purposes or earnings from permanently restricted endowments, which have not been appropriated for their intended purpose. Term endowments are temporarily restricted, because they are permanent-type endowments, which include an expiration date or stated period of time or occurrence of a specified event, after which all or part of the principal may be expended.

*Net Assets without Donor Restrictions* - are not subject to donor-imposed restrictions. They also include Board Restricted endowments, of which the corpus can be invaded upon a vote by the Board. The NPC Friends and Family Endowment, established October 2014, falls into this category.

**NOTE 6 - ENDOWMENT FUNDS (continued)**

As of June 30, 2024 and 2023, the Organization had the following net asset composition by type of fund:

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 525,760	\$ 1,094,454	\$ 1,620,214
Investment return, net	49,064	73,858	122,922
Contributions	84,615	333,894	418,509
Distributions from board-designated endowment pursuant to policy	(89,614)	(279,060)	(368,674)
Endowment net assets, end of year	\$ 569,825	\$ 1,223,146	\$ 1,792,971
	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 526,252	\$ 899,964	\$ 1,426,216
Investment return, net	26,797	37,264	64,061
Contributions	126,363	343,499	469,862
Distributions from board-designated endowment pursuant to policy	(153,652)	(186,273)	(339,925)
Endowment net assets, end of year	\$ 525,760	\$ 1,094,454	\$ 1,620,214

**NOTE 7 - FUNCTIONAL EXPENSES**

	<b>2024</b>		
	Program Services	Support Services	Total
Contract services	\$ -	\$ 8,040	\$ 8,040
Insurance	-	657	657
Office expenses	-	-	-
Event expenses	23,148	-	23,148
Scholarships	174,007	-	174,007
	\$197,155	\$ 8,697	\$ 205,852

	<b>2023</b>		
	Program Services	Support Services	Total
Contract services	\$ -	\$ 7,874	\$ 7,874
Insurance	-	1,582	1,582
Office expenses	-	78	78
Event expenses	34,541	-	34,541
Scholarships	197,618	-	197,618
	\$232,159	\$ 9,534	\$ 241,693

# Navajo County Community College District Governing Board Meeting Minutes

September 17, 2024 – 10:00a.m.

Painted Desert Campus, Tiponi Community Center Board Room  
2251 East Navajo Boulevard, Holbrook, AZ 86025

---

**Governing Board Member Present:** Chair. Everett Robinson, Ms. Kristine Laughter; Mr. Frank Lucero; Mr. Derrick Leslie; Ms. Rosie Sekayumptewa

**Governing Board Member Absent:**

**Others Present:** Interim President Michael Solomonson; CIO Michael Jacobs; VPAS Maderia Ellison; AVPHR Christine Schaefer; Judy Yip-Reyes; Betsy Wilson; Russell Kupfer; Justin White; Norvita Charleston; Allison Landy, Tonya Thacker; Tyler Wiley; Jeremy Raisor; Colleen Marsh; Talaina Fisher; Farah Bughio; Josh Jeffery; Katie Matott; Kenneth Coggin; Lia Keenan; Melissia Willis; Melody Niesen; Michael Broyles; Maria Jaquez; Rebecca Hunt; Ruth Zimmerman; Tabitha Stickel;

**Agenda Item 1: Call to Order and Pledge of Allegiance**

Chair Robinson called the meeting to order at 10:00 a.m. and led the Pledge of Allegiance.

**Agenda Item 2: Adoption of Agenda**

*Chair Robinson asked if there was a motion to adopt the agenda. Mr. Lucero made a motion to adopt the agenda. Ms. Laughter seconded the motion.*

*The motion carried upon a roll-call vote with Mr. Lucero, Mr. Leslie, Ms. Sekayumptewa and Chair Robinson voting in favor. There were no votes against.*

**Agenda Item 3: Call for Public Comment**

None.

**Agenda Item 4: Discussion Items**

**4.A.1. Financial Position**

VPAS Maderia Ellison expanded on the report provided in the packet.

No questions.

**4.A.2. NPC Student Government Association (SGA)**

Written report provided in the packet. A presentation was given by SGA President Tyler Wiley on the results of a student survey regarding online courses.



Ms. Sekayumptewa asked how students took exams online. Mr. Wiley answered it was through Moodle. CIO Michael Jacob elaborated on Moodle.

#### **4.A.3. NPC Faculty Association**

A written letter was included in the packet.

Chair Robinson read a response to the letter.

#### **4.A.4. Classified and Administrative Staff Organization (CASO)**

No report.

#### **4.A.5. Northland Pioneer College (NPC) Friends and Family**

Betsy Wilson, Director of NPC Friends and Family gave an update on scholarships and NPC Friends and Family.

No questions.

#### **4.A.6. Northland Pioneer College (NPC) Friends and Family**

Director Betsy Wilson gave an update to the 2025-2030 Strategic Plan.

No questions.

#### **4.A.7. Human Resources**

A report was provided in the packet.

No questions.

#### **4.A.8. Construction Report**

Director Justine White gave the Board an update on construction projects.

Ms. Laughter asked who was involved in the design process of the proposed Kayenta Center. Director White responded that the architect and CMAR will work with Interim Solomonson, Dean Raisor and Dean Ma on the required needs of the center. VPAS Ellison added clarification that most of the design had already been determined.

#### **4.A.9. Enterprise Resource Planning (ERP) Implementation Update**

Project Manager Colleen Marsh addressed the Board with an update. CIO Michael Jacob gave an update on the microwave towers.

Ms. Laughter asked for clarification on the term 'data run'. Ms. Marsh responded its called extract, transform and load (ETL). Ms. Marsh elaborated on how this process worked.

Ms. Laughter asked if the change in the payroll process would be a smooth transition on employees. AVPHR Schaefer responded yes and elaborated on the process.



Ms. Laughter asked for the location of the towers. CIO Jacob responded that some centers don't have towers but are connected.

Ms. Laughter asked if there was redundancy when an outage happened. CIO Jacob responded there was redundancy and elaborated on the details.

#### **4.A.10. Arizona Association of Community College Trustees (AACCT)**

Chair Robinson gave an update on the search for a new president.

Ms. Laughter asked how many applicants there had been in previous searches. Director Wilson responded that there were 70 applicants during the last search.

#### **Agenda Item 5: Office of Institutional Effectiveness**

A written report was included in the packet.

Ms. Laughter asked for clarification on the percentages provided in the survey results. Director Judy Yip-Reyes responded to each of Ms. Laughter's inquiries on the survey results.

Ms. Laughter expressed concern regarding online courses and quality education for students.

Ms. Laughter wanted to know what the Financial Aid Office was doing to get scholarship money to students. Interim Solomonson responded to Ms. Laughter and elaborated on some of the issues of getting students scholarship money.

Ms. Sekayumtewa commented on the issue of students feeling that they may not qualify for scholarships.

Mr. Lucero commented that in his experience many students who apply for money will not respond on where to send the money once it has been awarded.

#### **Agenda Item 6: Review Budget Calendar and Budget Assumptions**

VPAS Ellison addressed Board with review of the budget calendar and assumptions.

No questions.

#### **Agenda Item 7: President's Summary of Current Events**

Interim President Michael Solomonson gave an update on the VPLSS position and events since the August DGB meeting.

Ms. Sekayumtewa asked if all of the empty bowls are sold. Interim Solomonson responded yes and elaborated on the event. Chair Robinson added that local businesses donate the soup and bread.

#### **Agenda Item 8: Consent Agenda**

Navajo County Community College District Governing Board Meeting – 09/17/2024 – Page 3 of 5



# Northland Pioneer College

Post Office Box 610 • Holbrook, AZ 86025 • (928) 524-7311 • Fax (928) 524-7312 • www.npc.edu

- A. **August 20, 2024 Regular Board Meeting Minutes** (Farah Bughio)
- B. **August 20, 2024 Work Session Minutes** (Farah Bughio)
- C. **2024-25 Intergovernmental Agreement** between Navajo County Community College District and Apache County.
- D. **2024-27 Intergovernmental Agreement** between Navajo County Community College District and Northeastern Arizona Law Enforcement Training Academy for the City of Winslow.
- E. **2024-27 Intergovernmental Agreement Amendment** between Navajo County Community College District and NAVIT.

*Ms. Laughter made a motion to approve the consent agenda as presented. Ms. Sekayumptewa seconded the motion.*

*The motion carried upon a roll-call vote with Mr. Lucero, Mr. Leslie, Ms. Laughter, Ms. Sekayumptewa and Chair Robinson voting in favor. There were no votes against.*

## **Agenda Item 9: For Discussion and Possible Action**

### **9.A. Old Business**

*None.*

### **9.B. New Business**

#### **9.B.1. Request to Approve NPC Sparklight Internet Access Update for \$139,320.00**

CIO Michael Jacob requested the Board approve Sparklight internet access update.

Mr. Lucero asked when other campuses would be upgraded. CIO Jacob elaborated on the plan for difference campuses.

Mr. Lucero asked if there would not be lines to Winslow. CIO Jacob responded that there would lines to Winslow but no direct internet.

Ms. Laughter asked who the internet provider was in Kayenta. CIO Jacob said he would double check but thought it was Frontier.

Chair Robinson asked for clarification on the duration of the contract. CIO Jacob responded that it was three years.

*Mr. Lucero made a motion to approve the Sparklight internet update in the amount of \$139,320.00. Mr. Leslie seconded the motion.*

*The motion carried upon a roll-call vote with Mr. Lucero, Mr. Leslie, Ms. Laughter, Ms. Sekayumptewa and Chair Robinson voting in favor. There were no votes against.*





### **Agenda Item 10: DGB Agenda Items and Informational Needs for Future Meetings.**

Ms. Sekayumptewa asked if the Board had a retreat. Mr. Lucero responded that there was a retreat but it had to be noticed. Chair Robinson elaborated on Open Meeting Law.

Chair Robinson asked VPAS Ellison if it would be possible to give employees a 1% raise. VPAS Ellison responded that this should be considered by HR and they could work together for a response.

### **Agenda Item 11: Board Report/Summary of Current and Upcoming Events**

Chair Robinson read some upcoming community events.

### **Agenda Item 12: Announcement of Next Regular Meeting**

October 15, 2024

### **Agenda Item 13: Adjournment**

*The meeting was adjourned at 11:46 p.m. upon a motion by Mr. Lucero and a second by Ms. Laughter. The motion carried upon a roll-call vote with Ms. Sekayumptewa, Mr. Leslie, Ms. Laughter, Mr. Lucero, and Chair Robinson voting in favor. There were no votes against.*

Respectfully submitted,



Farah Bughio  
Recording Secretary to the Board



# Navajo County Community College District Governing Board Meeting Minutes

September 17, 2024 – 1:15pm.

Painted Desert Campus, Tiponi Community Center Board Room  
2251 East Navajo Boulevard, Holbrook, AZ 86025

---

**Governing Board Member Present:** Chair. Everett Robinson, Ms. Kristine Laughter; Mr. Frank Lucero; Ms. Rosie Sekayumtewa

**Governing Board Member Absent:** Mr. Derrick Leslie

**Others Present:** Interim President Michael Solomonson; CIO Michael Jacobs; Farah Bughio; Talaina Fisher

## **Agenda Item 1: Call to Order and Pledge of Allegiance**

Chair Robinson called the meeting to order at 1:15pm. and led the Pledge of Allegiance.

## **Agenda Item 2: Adoption of Agenda**

*Chair Robinson asked for a motion to adopt the agenda. Mr. Lucero made a motion to adopt the agenda as is. Ms. Laughter seconded the motion. **The motion carried upon a roll-call vote with Ms. Sekayumtewa, Ms. Laughter, Mr. Lucero, and Chair Robinson voting in favor. There were no votes against.***

## **Agenda Item 3: Call for Public Comment**

None.

## **Agenda Item 4: For Discussion and Possible Action**

### **A. Old Business**

None.

### **B. New Business:**

#### 1. Request to Approve Annual SMARTnet Renewal

CIO Michael Jacob requested the Board approve SMARTnet renewal.

No questions.

*Chair Robinson asked for a motion to approve the annual SMARTnet renewal for 97,695.69. Ms. Laughter made a motion to approve the annual SMARTnet renewal. Mr. Lucero seconded the motion. **The motion carried upon a roll-call vote with Ms. Sekayumtewa, Ms. Laughter, Mr. Lucero, and Chair Robinson voting in favor. There were no votes against.***

## **Agenda Item 5: Adjournment**



*The meeting was adjourned at 1:18p.m. upon a motion by Mr. Lucero and a second by Ms. Laughter. The motion carried upon a roll-call vote with Ms. Sekayumptewa, Ms. Laughter, Mr. Lucero, and Chair Robinson voting in favor. There were no votes against.*

Respectfully submitted,



Farah Bughio  
Recording Secretary to the Board

Draft



**INTERGOVERNMENTAL AGREEMENT REGARDING  
NORTHEASTERN ARIZONA LAW ENFORCEMENT TRAINING ACADEMY  
(NALETA)**

This Intergovernmental Agreement (“Agreement”) is made pursuant to Arizona Revised Statutes (“A.R.S.”) § 11-952 among Navajo County Community College District (“District”) and the Town of Snowflake Police Department Arizona, an Arizona municipal corporation.

1. **Purpose.** The purpose of this Agreement is to provide Northeastern Arizona with a Police Academy hereby called NALETA (“Northeastern Arizona Law Enforcement Training Academy”) that can provide certified AZPOST (Arizona Peace Officer Standards and Training) training to students who meet AZPOST qualifications and are sponsored by a Law Enforcement agency.
2. **Duties and Responsibilities of District.** District shall operate and administer NALETA. District’s operational and administrative responsibilities shall include, but not be limited to, (a) developing and providing the AZPOST curriculum to be used at NALETA; (b) scheduling courses at the NALETA, registering students at NALETA and administering transcripts for students at NALETA; (c) assisting instructors at NALETA; and (d) obtaining adequate insurance to cover liabilities that might result from damage to persons or property arising out of the operation of NALETA.
3. **Duties and Responsibilities of Cities, Towns, Tribes and Counties.** Law Enforcement agencies participating in NALETA shall provide qualified instructors for all classes given at NALETA. Any compensation to instructors shall be the responsibility of the city, town, tribe or county that employs the instructor, and the other parties to this Agreement shall have no responsibility to provide such compensation. District shall have no responsibility to conduct classes for which the participating cities and towns do not provide qualified instructors with all necessary certification.
4. **Manner of Financing the Agreement.** Except as otherwise specified in this Agreement, each party shall be responsible for whatever costs that party incurs in connection with this Agreement. The District shall charge the Student enrolled in the Districts AJS102 “Intensive Police Academy” class held at NALETA a nonrefundable program and media fee based on the current class fee schedule. Any fees that are charged shall belong to District. Any reimbursement received from AZPOST for the successful completion of NALETA shall belong to the District
5. **Enrollment of Students.** The participating cities, towns, tribes and counties shall be entitled to enroll employees in NALETA to the extent that the employees are qualified for enrollment as set forth by AZPOST Rules and Procedures Manual as set under the State of Arizona Rules of Authority A.R.S. §§ 41-1821 through 41-1828.01 and Arizona Administrative Code, Title 13-4-101 through 13-4-118 and that NALETA has the capacity to train those employees. District shall not be required to accept any employee for enrollment unless the city, town, tribe or county responsible for that employee has conducted a sufficient background check on the employee at its own expense as set forth by AZPOST regulations.
6. **Term and termination.** This Agreement shall expire on June 30, 2025. Any party may terminate the Agreement as of the end of any fiscal year by providing at least thirty (30) days’

prior written notice of its intention to do so to the other parties. Such early termination shall be effective only at the end of the fiscal year in which such notice is given. Upon termination of this Agreement, each party shall retain its own property.

7. **Immigration compliance.** As required by A.R.S. § 41-4401, each party certifies that it and all of its subcontractors, if any, are in compliance with federal immigration laws and regulations that relate to their employees and with A.R.S. § 23-214(A). A breach of this warranty shall be deemed a material breach of this Agreement and shall be subject to penalties up to and including termination of this Agreement. Each party shall have the right to inspect the papers of the other party and of any subcontractors to ensure that this warranty is being complied with.

8. **Conflicts of interest.** As required by A.R.S. § 38-511, each party gives notice as follows that it may, within three years after its execution, cancel this Agreement, without penalty or further obligation, if any person significantly involved in initiating, negotiating, securing, drafting or creating the Agreement on behalf of the party is, at any time while the Agreement or any extension of the Agreement is in effect, an employee or agent of any other party to the Agreement in any capacity or a consultant to any other party of the Agreement with respect to the subject matter of the Agreement.

9. **Entire Agreement; Amendments.** This Agreement represents the entire Agreement of the Parties with respect to its subject matter. This Agreement shall not be changed, modified, or rescinded, except through a writing signed by all parties.

10. **Governing Law, Forum.** This Agreement will be governed by the laws of the State of Arizona, both as to interpretation and performance. Any judicial proceeding for the enforcement of this Agreement or any provision thereof shall be instituted only the courts of Navajo County, State of Arizona, provided that nothing herein shall be deemed a waiver of either explicit nor implicit of the parties' sovereign immunity from suit.

11. **Insurance.** The participants will ensure that all parties will protect the other participants by providing insurance coverage in an amount no less than \$1,000,000 and naming each participant as an individual insured with the proper endorsements.

12. **Indemnification.** To the extent permitted by law, each party agrees (as indemnitor) to indemnify, defend and hold harmless the other party (as indemnitee) from and against any and all claims, losses, liability, costs, or expenses (including reasonable attorney's fees) (collectively ("Claims")) arising out of bodily injury of any person (including death) or property damage, but only to the extent that such claims are caused by the act, omission or negligence, misconduct, or other fault of the indemnitor, its officers, officials, agents, employees or volunteers. If a Claim or Claims by third parties become subject to this indemnity provision, the parties to this Agreement that are the subject of such Claim or Claims shall expeditiously meet to discuss a common and mutual defense, including possible proportional liability and proportional payment of possible litigation expenses and money damages. The obligations under this Section shall survive termination of this Agreement.

13. **No Joint Venture.** This Agreement is not intended to constitute, create, give rise to, or otherwise recognize a joint venture agreement, partnership or other formal business association or organization of any kind, and the rights and obligations of the Parties shall be only those expressly set forth in this Agreement.

14. **Workman's Compensation.** For purposes of workers' compensation, an employee of a Party to this Agreement, who works under the jurisdiction or control of, or who works within the jurisdictional boundaries of another Party pursuant to this specific Agreement, is deemed to be an employee of both the Party who is his primary employer and the Party under whose jurisdiction or control or within whose jurisdictional boundaries he is then working, as provided in A.R.S. § 23-1022(D). The primary employer Party of such employee shall be solely liable for payment of workers' compensation benefits for the purposes of this section. Each Party herein shall comply with the provisions of A.R.S. § 23-1022(E) by posting the public notice required.

TOWN OF SNOWFLAKE

By: Byron Lewis  
Authorized Signee

Print Name: Byron Lewis

ATTEST: Katie Melser

Katie Melser, Town Clerk

Date: 10-1-2024

NAVAJO COUNTY COMMUNITY  
COLLEGE DISTRICT

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Board Clerk

Date: \_\_\_\_\_

ATTORNEY CERTIFICATION

The undersigned certify that they have reviewed the foregoing Agreement and that said Agreement is in proper form and is within the powers and authority granted to the public body represented by the respective attorneys.

\_\_\_\_\_

Attorney for

\_\_\_\_\_

Kristin M. Mackin

Attorney for Navajo County Community College District

TOWN OF PINETOP-LAKESIDE



RESOLUTION NO. 24-1722

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, ARIZONA, PERTAINING TO THE INTERGOVERNMENTAL AGREEMENT, MADE PURSUANT TO A.R.S.§ 11-952 BETWEEN NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT AND THE TOWN OF PINETOP-LAKESIDE, ARIZONA, ACTING BY AND THROUGH THE PINETOP-LAKESIDE POLICE DEPARTMENT.

RECITALS:

WHEREAS, the purpose of the Intergovernmental Agreement (“IGA”) (Exhibit A) is to provide Northeastern Arizona with a Police Academy, Northeastern Arizona Law Enforcement Training Academy (NALETA), that can provide Certified Arizona Peace Officer Standards and Training (AZPOST) to students who meet AZPOST qualifications and are sponsored by a Law Enforcement agency; and

WHEREAS, the Town of Pinetop-Lakeside, through the Pinetop-Lakeside Police Department, will provide qualified instructors for all classes given at NALETA pursuant to the IGA; and

WHEREAS, the Town of Pinetop-Lakeside, through the Pinetop-Lakeside Police Department, will be responsible for costs that party incurs in connection with this Agreement pursuant to the IGA.

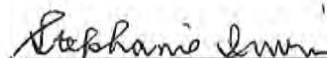
ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council of the Town of Pinetop-Lakeside, Arizona, as follows:

1. Hereby approve the Intergovernmental Agreement made pursuant to A.R.S.§ 11-952 between Navajo County Community College District and the Town of Pinetop-Lakeside, Arizona, acting by and through the Pinetop-Lakeside Police Department.
2. The Pinetop-Lakeside Chief of Police is hereby appointed agent for the Town of Pinetop-Lakeside, to conduct all negotiations, execute and submit all documents and any other necessary or desirable instruments in connection with the Intergovernmental Agreement.

PASSED AND ADOPTED by the Mayor and Town Council of the Town of Pinetop-Lakeside, Arizona, this 1st day of August 2024.

TOWN OF PINETOP-LAKESIDE

  
Stephanie Irwin,  
Mayor







ATTEST:

Kristi Salskov  
Kristi Salskov, CMC  
Town Clerk

APPROVED AS TO FORM:

William J. Sims  
William J. Sims, III  
Town Attorney

**Exhibit A**  
**Intergovernmental Agreement Regarding Northeastern Arizona  
Law Enforcement Training Academy (NALETA)**

**INTERGOVERNMENTAL AGREEMENT REGARDING  
NORTHEASTERN ARIZONA LAW ENFORCEMENT TRAINING ACADEMY  
(NALETA)**

This Intergovernmental Agreement (“Agreement”) is made pursuant to Arizona Revised Statutes (“A.R.S.”) § 11-952 among Navajo County Community College District (“District”) and the Town of Pinetop-Lakeside, Arizona, an Arizona municipal corporation.

1. **Purpose.** The purpose of this Agreement is to provide Northeastern Arizona with a Police Academy hereby called NALETA (“Northeastern Arizona Law Enforcement Training Academy”) that can provide certified AZPOST (Arizona Peace Officer Standards and Training) training to students who meet AZPOST qualifications and are sponsored by a Law Enforcement agency.
2. **Duties and Responsibilities of District.** District shall operate and administer NALETA. District’s operational and administrative responsibilities shall include, but not be limited to, (a) developing and providing the AZPOST curriculum to be used at NALETA; (b) scheduling courses at the NALETA, registering students at NALETA and administering transcripts for students at NALETA; (c) assisting instructors at NALETA; and (d) obtaining adequate insurance to cover liabilities that might result from damage to persons or property arising out of the operation of NALETA.
3. **Duties and Responsibilities of Cities, Towns, Tribes and Counties.** Law Enforcement agencies participating in NALETA shall provide qualified instructors for all classes given at NALETA. Any compensation to instructors shall be the responsibility of the city, town, tribe or county that employs the instructor, and the other parties to this Agreement shall have no responsibility to provide such compensation. District shall have no responsibility to conduct classes for which the participating cities and towns do not provide qualified instructors with all necessary certification.
4. **Manner of Financing the Agreement.** Except as otherwise specified in this Agreement, each party shall be responsible for whatever costs that party incurs in connection with this Agreement. The District shall charge the Student enrolled in the Districts AJS102 “Intensive Police Academy” class held at NALETA a nonrefundable program and media fee based on the current class fee schedule. Any fees that are charged shall belong to District. Any reimbursement received from AZPOST for the successful completion of NALETA shall belong to the District
5. **Enrollment of Students.** The participating cities, towns, tribes and counties shall be entitled to enroll employees in NALETA to the extent that the employees are qualified for enrollment as set forth by AZPOST Rules and Procedures Manual as set under the State of Arizona Rules of Authority A.R.S. §§ 41-1821 through 41-1828.01 and Arizona Administrative Code, Title 13-4-101 through 13-4-118 and that NALETA has the capacity to train those employees. District shall not be required to accept any employee for enrollment unless the city, town, tribe or county responsible for that employee has conducted a sufficient background check on the employee at its own expense as set forth by AZPOST regulations.
6. **Term and termination.** This Agreement shall expire on July 31, 2027. Any party may terminate the Agreement as of the end of any fiscal year by providing at least thirty (30) days’

prior written notice of its intention to do so to the other parties. Such early termination shall be effective only at the end of the fiscal year in which such notice is given. Upon termination of this Agreement, each party shall retain its own property.

7. **Immigration compliance.** As required by A.R.S. § 41-4401, each party certifies that it and all of its subcontractors, if any, are in compliance with federal immigration laws and regulations that relate to their employees and with A.R.S. § 23-214(A). A breach of this warranty shall be deemed a material breach of this Agreement and shall be subject to penalties up to and including termination of this Agreement. Each party shall have the right to inspect the papers of the other party and of any subcontractors to ensure that this warranty is being complied with.

8. **Conflicts of interest.** As required by A.R.S. § 38-511, each party gives notice as follows that it may, within three years after its execution, cancel this Agreement, without penalty or further obligation, if any person significantly involved in initiating, negotiating, securing, drafting or creating the Agreement on behalf of the party is, at any time while the Agreement or any extension of the Agreement is in effect, an employee or agent of any other party to the Agreement in any capacity or a consultant to any other party of the Agreement with respect to the subject matter of the Agreement.

9. **Entire Agreement; Amendments.** This Agreement represents the entire Agreement of the Parties with respect to its subject matter. This Agreement shall not be changed, modified, or rescinded, except through a writing signed by all parties.

10. **Governing Law, Forum.** This Agreement will be governed by the laws of the State of Arizona, both as to interpretation and performance. Any judicial proceeding for the enforcement of this Agreement or any provision thereof shall be instituted only the courts of Navajo County, State of Arizona, provided that nothing herein shall be deemed a waiver of either explicit nor implicit of the parties' sovereign immunity from suit.


11. **Insurance.** The participants will ensure that all parties will protect the other participants by providing insurance coverage in an amount no less than \$1,000,000 and naming each participant as an individual insured with the proper endorsements.

12. **Indemnification.** To the extent permitted by law, each party agrees (as indemnitor) to indemnify, defend and hold harmless the other party (as indemnitee) from and against any and all claims, losses, liability, costs, or expenses (including reasonable attorney's fees) (collectively ("Claims")) arising out of bodily injury of any person (including death) or property damage, but only to the extent that such claims are caused by the act, omission or negligence, misconduct, or other fault of the indemnitor, its officers, officials, agents, employees or volunteers. If a Claim or Claims by third parties become subject to this indemnity provision, the parties to this Agreement that are the subject of such Claim or Claims shall expeditiously meet to discuss a common and mutual defense, including possible proportional liability and proportional payment of possible litigation expenses and money damages. The obligations under this Section shall survive termination of this Agreement.

13. **No Joint Venture.** This Agreement is not intended to constitute, create, give rise to, or otherwise recognize a joint venture agreement, partnership or other formal business association or organization of any kind, and the rights and obligations of the Parties shall be only those expressly set forth in this Agreement.

14. **Workman's Compensation.** For purposes of workers' compensation, an employee of a Party to this Agreement, who works under the jurisdiction or control of, or who works within the jurisdictional boundaries of another Party pursuant to this specific Agreement, is deemed to be an employee of both the Party who is his primary employer and the Party under whose jurisdiction or control or within whose jurisdictional boundaries he is then working, as provided in A.R.S. § 23-1022(D). The primary employer Party of such employee shall be solely liable for payment of workers' compensation benefits for the purposes of this section. Each Party herein shall comply with the provisions of A.R.S. § 23-1022(E) by posting the public notice required.

Entity Name Town of Pinetop-Lakeside

By:   
Authorized Signee



Print Name: DAN BARNES, CHIEF OF POLICE

ATTEST: Kristi Sulokov

Board Clerk

Date: 08/01/2024

NAVAJO COUNTY COMMUNITY  
COLLEGE DISTRICT

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Board Clerk

Date: \_\_\_\_\_

ATTORNEY CERTIFICATION

The undersigned certify that they have reviewed the foregoing Agreement and that said Agreement is in proper form and is within the powers and authority granted to the public body represented by the respective attorneys.

William J. Sims  
William J. Sims, III  
Attorney for Town of Pinetop-Lakeside

\_\_\_\_\_  
Kristin M. Mackin

Attorney for Navajo County Community College District

**INTERGOVERNMENTAL AGREEMENT REGARDING  
NORTHEASTERN ARIZONA LAW ENFORCEMENT TRAINING ACADEMY  
(NALETA)**

This Intergovernmental Agreement ("Agreement") is made pursuant to Arizona Revised Statutes ("A.R.S.") § 11-952 among Navajo County Community College District ("District") and the Apache County Sheriff's Office, Apache County Arizona, an Arizona municipal corporation.

1. **Purpose.** The purpose of this Agreement is to provide Northeastern Arizona with a Police Academy hereby called NALETA ("Northeastern Arizona Law Enforcement Training Academy") that can provide certified AZPOST (Arizona Peace Officer Standards and Training) training to students who meet AZPOST qualifications and are sponsored by a Law Enforcement agency.
2. **Duties and Responsibilities of District.** District shall operate and administer NALETA. District's operational and administrative responsibilities shall include, but not be limited to, (a) developing and providing the AZPOST curriculum to be used at NALETA; (b) scheduling courses at the NALETA, registering students at NALETA and administering transcripts for students at NALETA; (c) assisting instructors at NALETA; and (d) obtaining adequate insurance to cover liabilities that might result from damage to persons or property arising out of the operation of NALETA.
3. **Duties and Responsibilities of Cities, Towns, Tribes and Counties.** Law Enforcement agencies participating in NALETA shall provide qualified instructors for all classes given at NALETA. Any compensation to instructors shall be the responsibility of the city, town, tribe or county that employs the instructor, and the other parties to this Agreement shall have no responsibility to provide such compensation. District shall have no responsibility to conduct classes for which the participating cities and towns do not provide qualified instructors with all necessary certification.
4. **Manner of Financing the Agreement.** Except as otherwise specified in this Agreement, each party shall be responsible for whatever costs that party incurs in connection with this Agreement. The District shall charge the Student enrolled in the Districts AJS102 "Intensive Police Academy" class held at NALETA a nonrefundable program and media fee based on the current class fee schedule. Any fees that are charged shall belong to District. Any reimbursement received from AZPOST for the successful completion of NALETA shall belong to the District.
5. **Enrollment of Students.** The participating cities, towns, tribes and counties shall be entitled to enroll employees in NALETA to the extent that the employees are qualified for enrollment as set forth by AZPOST Rules and Procedures Manual as set under the State of Arizona Rules of Authority A.R.S. §§ 41-1821 through 41-1828.01 and Arizona Administrative Code, Title 13-4-101 through 13-4-118 and that NALETA has the capacity to train those employees. District shall not be required to accept any employee for enrollment unless the city, town, tribe or county responsible for that employee has conducted a sufficient background check on the employee at its own expense as set forth by AZPOST regulations.
6. **Term and termination.** This Agreement shall expire on July 31, 2027. Any party may terminate the Agreement as of the end of any fiscal year by providing at least thirty (30) days'

prior written notice of its intention to do so to the other parties. Such early termination shall be effective only at the end of the fiscal year in which such notice is given. Upon termination of this Agreement, each party shall retain its own property.

7. **Immigration compliance.** As required by A.R.S. § 41-4401, each party certifies that it and all of its subcontractors, if any, are in compliance with federal immigration laws and regulations that relate to their employees and with A.R.S. § 23-214(A). A breach of this warranty shall be deemed a material breach of this Agreement and shall be subject to penalties up to and including termination of this Agreement. Each party shall have the right to inspect the papers of the other party and of any subcontractors to ensure that this warranty is being complied with.

8. **Conflicts of interest.** As required by A.R.S. § 38-511, each party gives notice as follows that it may, within three years after its execution, cancel this Agreement, without penalty or further obligation, if any person significantly involved in initiating, negotiating, securing, drafting or creating the Agreement on behalf of the party is, at any time while the Agreement or any extension of the Agreement is in effect, an employee or agent of any other party to the Agreement in any capacity or a consultant to any other party of the Agreement with respect to the subject matter of the Agreement.

9. **Entire Agreement; Amendments.** This Agreement represents the entire Agreement of the Parties with respect to its subject matter. This Agreement shall not be changed, modified, or rescinded, except through a writing signed by all parties.

10. **Governing Law, Forum.** This Agreement will be governed by the laws of the State of Arizona, both as to interpretation and performance. Any judicial proceeding for the enforcement of this Agreement or any provision thereof shall be instituted only the courts of Navajo County, State of Arizona, provided that nothing herein shall be deemed a waiver of either explicit nor implicit of the parties' sovereign immunity from suit.

11. **Insurance.** The participants will ensure that all parties will protect the other participants by providing insurance coverage in an amount no less than \$1,000,000 and naming each participant as an individual insured with the proper endorsements.

12. **Indemnification.** To the extent permitted by law, each party agrees (as indemnitor) to indemnify, defend and hold harmless the other party (as indemnitee) from and against any and all claims, losses, liability, costs, or expenses (including reasonable attorney's fees) (collectively ("Claims")) arising out of bodily injury of any person (including death) or property damage, but only to the extent that such claims are caused by the act, omission or negligence, misconduct, or other fault of the indemnitor, its officers, officials, agents, employees or volunteers. If a Claim or Claims by third parties become subject to this indemnity provision, the parties to this Agreement that are the subject of such Claim or Claims shall expeditiously meet to discuss a common and mutual defense, including possible proportional liability and proportional payment of possible litigation expenses and money damages. The obligations under this Section shall survive termination of this Agreement.



13. **No Joint Venture.** This Agreement is not intended to constitute, create, give rise to, or otherwise recognize a joint venture agreement, partnership or other formal business association or organization of any kind, and the rights and obligations of the Parties shall be only those expressly set forth in this Agreement.

14. **Workman's Compensation.** For purposes of workers' compensation, an employee of a Party to this Agreement, who works under the jurisdiction or control of, or who works within the jurisdictional boundaries of another Party pursuant to this specific Agreement, is deemed to be an employee of both the Party who is his primary employer and the Party under whose jurisdiction or control or within whose jurisdictional boundaries he is then working, as provided in A.R.S. § 23-1022(D). The primary employer Party of such employee shall be solely liable for payment of workers' compensation benefits for the purposes of this section. Each Party herein shall comply with the provisions of A.R.S. § 23-1022(E) by posting the public notice required.

Entity Name Apache County

By:  \_\_\_\_\_  
Authorized Signee

Print Name: Joe Shirley Jr

ATTEST:  \_\_\_\_\_

Board Clerk

Date: 8/19/2024

NAVAJO COUNTY COMMUNITY  
COLLEGE DISTRICT

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Board Clerk

Date: \_\_\_\_\_

ATTORNEY CERTIFICATION

The undersigned certify that they have reviewed the foregoing Agreement and that said Agreement is in proper form and is within the powers and authority granted to the public body represented by the respective attorneys.

\_\_\_\_\_

Attorney for

\_\_\_\_\_

Kristin M. Mackin

Attorney for Navajo County Community College District

# REQUEST TO APPROVE MODIFICATION OF THE GENERAL EDUCATION COURSE OPTIONS LIST

**Recommendation:** The Instructional Council (IC) recommends approval of modifications to the General Education Course Options List.

**Summary:** In June 2023, the AZTransfer Steering Committee voted to “consolidate the existing AGEC<sup>1</sup> structure from three AGEC pathways to one AGEC pathway” that “will be adopted by each institution no later than the 2026-2027 catalog year.”<sup>2</sup> The Arts and Science Division plans to implement the singular, new AGEC pathway in Fall 2025 in the form of a General Education CP.

The [General Education Course Options](#) list will need to be modified to fit the [new categories and criteria](#) approved by the AZTransfer Steering Committee. This entailed the following:

1. Modifications to the narrative and descriptions to match and accommodate the new AGEC and the General Education CP.
2. Change in categories to match approved AGEC language from the AZTransfer Steering Committee.
3. Addition of Foreign Language courses to the Written and Oral Communication category.
4. Addition of the required Institutions in the Americas category.
5. Addition of the following directions given overlap between Social and Behavioral Sciences and Institutions in the Americas: "(\*) Courses listed in two categories can only be used to fulfill a requirement in one category."
6. Added some courses that Arts and Sciences deemed fitting for the new AGEC, and to align cross-listings.
7. Removal of CIS 105 (Computer Information and Information Technology) because it does not meet the new criteria.
8. Listing cross-listed courses together.

Development of this proposal included collaborations and feedback opportunities among the Vice President of Learning and Student Services, the two deans who oversee transfer programs (A&S, CTE), the Arts and Science chairs, the Business chair, the curriculum coordinator, and the Instructional Council, among other consultees.

---

<sup>1</sup> Arizona General Education Curriculum

<sup>2</sup> AZTransfer Steering Committee Meeting Notes, June 13, 2023, <https://aztransfer.as2.asu.edu/board/objects/ATF.woa/wa/meetingReport?ID=3659>.

# What is AGECE?

## Guaranteed Transferability

AGECE stands for Arizona General Education Curriculum, a state-wide 35 to 37-credit block of lower division courses that fulfill general education requirements at Arizona's public community colleges; Northern Arizona University (NAU), Arizona State University (ASU), Northern Arizona University (NAU), and the University of Arizona (U of A).

In most cases, all courses used to satisfy the AGECE will apply toward graduation requirements of the university major for which the AGECE was designed. AGECE is the best way to make your credits count for most transfer degrees. **Work with an advisor to maximize the applicability of your courses to the degree you want to pursue at a university.**

~~AGECA satisfies ALL lower division requirements in many liberal arts majors, as well as other majors that articulate with the Associate of Arts, (e.g., social sciences, fine arts, humanities) at all Arizona public universities.~~

~~AGECB satisfies ALL lower division business studies requirements at all Arizona public universities.~~

~~AGECS satisfies ALL lower division general education requirements in mathematics and math-intensive science programs at all Arizona public universities.~~

## Why complete an AGECE?

When you complete ~~an~~ **the** AGECE, all admission requirements are waived at all Arizona public universities. This means that you are unconditionally admitted to any Arizona public university of your choice after completing ~~an~~ **the** AGECE. Arizona residents need to have a minimum AGECE GPA of 2.5. This does not mean that the college or university will accept ALL transferable courses. Please see an advisor to discuss which courses will be counted toward the university's graduation requirements.

Save money by completing your lower-division requirements at NPC. On average, Northland Pioneer College tuition rates are about one-third of the Arizona public universities' tuition.

Classes are generally smaller than university freshman and sophomore liberal studies classes.

If you have high school concurrent enrollment credits, transfer credits from another accredited college or university and/or CLEP credits that satisfy our General Education requirements, these credits may be counted toward an AGECE. An academic adviser can assist in determining whether those credits can be applied toward AGECE requirements.

~~Students transferring from other institutions must complete a minimum of 15 credits of AGECE courses at NPC.~~

## AGECE Completion

~~Students complete the AGECE by completing the 32-credit General Education Certificate of Proficiency (CP). Students who satisfactorily complete ALL AGECE courses the General Education CP will have the AGECE designation noted on their transcripts. Students may also apply for an AGECE Award of Completion. Your academic adviser can help you apply for an AGECE. NPC's district has set the minimum in-residence credits for an AGECE at 15 credits. However, students should follow the CP graduation requirement that 75 percent of their credits are required to be in residence. This percentage exceeds the 15-credit minimum.~~

## What happens if you don't complete ~~an AGECE block~~ **the AGECE requirements, offered through the General Education CP?**

You will need to meet ALL standard university admission requirements.

You will need to complete university requirements, which ~~may or~~ may not be the same as Northland Pioneer College's General Education requirements.

Your General Education courses will be evaluated on a course-by-course basis using the Course Equivalency Guide (CEG) and may not meet the specific general education requirements at the university.

# AGEC Requirements

---

To fulfill AGEC General Education requirements, you must complete 35-36 credits from the list on page 66:

## ~~AGEC-A • 35 credits See AA Degree, page 68~~

<del>Communications</del> .....	<del>6 credits</del>
<del>Mathematics</del> .....	<del>3 credits</del>
<del>Arts and Humanities</del> .....	<del>9 credits</del>
<del>Physical and Biological Sciences</del> .....	<del>8 credits</del>
<del>Social and Behavioral Sciences</del> .....	<del>9 credits</del>

## ~~AGEC-B • 36 credits See ABus Degree, page 75~~

<del>Communications</del> .....	<del>6 credits</del>
<del>Mathematics</del> .....	<del>4 credits</del>
<del>Arts and Humanities</del> .....	<del>6 credits</del>
<del>Physical and Biological Sciences</del> .....	<del>8 credits</del>
<del>Social and Behavioral Sciences</del> .....	<del>6 credits</del>
<del>Computer Science</del> .....	<del>3 credits</del>
<del>General Electives</del> .....	<del>3 credits</del>

~~An unduplicated course from either the Arts and Humanities or Social and Behavioral Sciences lists.~~

## ~~AGEC-S • 36 credits See AS Degree, page 70~~

<del>Communications</del> .....	<del>6 credits</del>
<del>Mathematics</del> .....	<del>4 credits</del>
<del>Arts and Humanities</del> .....	<del>6 credits</del>
<del>Physical and Biological Sciences</del> .....	<del>8 credits</del>
<del>Social and Behavioral Sciences</del> .....	<del>6 credits</del>
<del>Science/Mathematics Option</del> .....	<del>6 credits</del>

~~Two courses from the SAME discipline.~~

~~Select two courses not taken to satisfy Physical and Biological Sciences requirements.~~

# General Education Course Options

---

Completion of the required general education course credits **General Education CP** fulfills requirements for the Arizona General Education Curriculum (AGEC) for the Associate of Arts (AA), Associate of Arts in Early Childhood (AAEC), Associate of Arts in Elementary Education (AAEE), Associate of Business (ABus) and Associate of Science (AS) degrees. (see *What is AGEC?* – page 65 **General Education CP**)

(\*) Courses listed in two categories can only be used to fulfill a requirement in one category.

### **Communications** ~~Written and Oral Communication~~..... **6 credits**

ENL 101 College Composition I (required for AGEC).....	3 credits
ENL 102 College Composition II (required for AGEC).....	3 credits

UNLESS OTHERWISE NOTED IN A SPECIFIC CERTIFICATE OR DEGREE PROGRAM, completion of any one of the following **ENL or SPT** courses fulfills the **Communications** requirement for the **second** communications course for the Associate of Applied Science (AAS) degree.

ENL 109 Technical Writing.....	3 credits
SPT 110 Fundamentals of Oral Communications.....	3 credits
SPT 120 Public Speaking.....	3 credits

### Foreign Languages

FRE 101 Elementary French I.....	4 credits
FRE 102 Elementary French II.....	4 credits
GER 101 Elementary German I.....	4 credits

GER 102 Elementary German II .....	4 credits
LAN 171 Navajo I .....	4 credits
LAN 172 Navajo II .....	4 credits
LAN 201 Navajo III .....	4 credits
LAN 202 Navajo IV .....	4 credits
SPA 101 Elementary Spanish I .....	4 credits
SPA 102 Elementary Spanish II .....	4 credits
SPA 201 Intermediate Spanish I .....	4 credits
SPA 202 Intermediate Spanish I .....	4 credits

**Arts and Humanities.....6-9 credits**

Select courses from at least two different disciplines, as listed under a specific degree.

ART 101 Understanding Art .....	3 credits
ART 115 Art History I .....	3 credits
ART 116 Art History II .....	3 credits
ART 215 Native American Art .....	3 credits
EDU 291 OR ENL 291 Children’s Literature .....	3 credits
ENL 220 World Literature I .....	3 credits
ENL 221 World Literature II .....	3 credits
ENL 224 English Literature I .....	3 credits
ENL 225 English Literature II .....	3 credits
ENL 230 American Literature I .....	3 credits
ENL 231 American Literature II .....	3 credits
ENL 234 Native-American Literature .....	3 credits
ENL 238 Women’s Literature.....	3 credits
FDV 150 OR SPT 150 Introduction to Film.....	3 credits
FDV 220 Film Aesthetics .....	3 credits
HUM 150 Humanities in the Western World I .....	3 credits
HUM 151 Humanities in the Western World II .....	3 credits
MUS 150 Music Appreciation .....	3 credits
MUS 250 World Music.....	3 credits
PHL 101 Introduction to Philosophy .....	3 credits
PHL 103 Introduction to Logic and Critical Thinking .....	3 credits
PHL 105 Introduction to Ethics .....	3 credits
PHL 150 Comparative World Religions .....	3 credits
SPT 130 Introduction to Theatre.....	3 credits
SPT 140 Principles of Drama .....	3 credits
SPT 150 Introduction to Film .....	3 credits
SPT 156 History of Television I.....	3 credits
SPT 157 History of Television II.....	3 credits

**Mathematics Quantitative Reasoning.....3-4 credits**

UNLESS OTHERWISE NOTED IN A SPECIFIC CERTIFICATE OR DEGREE PROGRAM, completion of any one of the following courses fulfills the **Mathematics** requirement for any Certificate of Applied Science (CAS) or Associate of Applied Science (AAS) degree:

BUS 201 Quantitative Methods .....	3 credits
BUS 133 OR MAT 103 Business Mathematics .....	3 credits
‡ HES 101 Basic Technical Mathematics .....	3 credits
‡ MAT 101 Basic Technical Mathematics.....	3 credits
<del>MAT 103 Business Mathematics.....</del>	<del>3 credits</del>
‡ MAT 109 Algebra I: Introductory .....	3 credits
‡ MAT 112 Algebra II: Intermediate.....	3 credits
MAT 142 College Mathematics with Contemporary Applications	3 credits
MAT 152 Advanced Algebra .....	3 credits
MAT 160 Introduction to Statistics .....	4 credits
MAT 161 Algebra-based Mathematics	
for Elementary School Teachers I.....	3 credits
MAT 162 Algebra-based Mathematics	
for Elementary School Teachers II.....	3 credits
MAT 189 Pre-Calculus Algebra/Trigonometry .....	3 credits
MAT 211 Technical Calculus .....	4 credits
MAT 221 Calculus I .....	4 credits
MAT 231 Calculus II .....	4 credits
MAT 241 Calculus III .....	4 credits

‡ These courses are **NOT** accepted for transfer credit by all three Arizona state public universities.

**Discipline Studies**

**Computer Science**

CIS 105 Computer Applications and Information Technology	3 credits
--	-----------

**Physical and Biological Science-Natural Sciences**

Select courses, as listed under a specific degree. Students may transfer either CHM 130 or CHM 151, **BUT NOT BOTH**; therefore, taking CHM 130 and CHM 151 will not satisfy the 8-credit Arizona General Education Curriculum (AGEC) requirements.

- ANT 104 Biological Anthropology and Human Origins..... 4 credits
- BIO 100 Biology Concepts..... 4 credits
- BIO 105 Environmental Biology ..... 4 credits
- BIO 160 Introduction to Human Anatomy and Physiology4 credits
- BIO 181 General Biology I ..... 4 credits
- BIO 182 General Biology II ..... 4 credits
- CHM 130 Fundamental Chemistry..... 4 credits
- CHM 151 General Chemistry I ..... 4 credits
- CHM 152 General Chemistry II ..... 4 credits
- GEO 111 Physical Geography..... 4 credits
- GLG 101 Introduction to Geology I - Physical Geology..... 4 credits
- GLG 102 Introduction to Geology II - Historical Geology . 4 credits
- GLG 110 Natural Disasters ..... 4 credits
- PHY 111 General Physics I..... 4 credits
- PHY 112 General Physics II..... 4 credits

**Social and Behavioral Sciences.....6-9 credits**

Select courses from at least two different disciplines, as listed under a specific degree. (This applies to all transfer degrees, select at least one asterisk (\*) course to meet requirements for Contemporary Global, International or Historical Awareness.)

- \*ANT 102 Cultural Anthropology..... 3 credits
- ANT 120 Buried Cities and Lost Tribes ..... 3 credits
- ECN 211 Principles of Macroeconomics..... 3 credits
- ECN 212 Principles of Microeconomics..... 3 credits
- \*GEO 110 World Regional Geography ..... 3 credits
- GEO 120 Human Geography..... 3 credits
- HIS 101 World History: Prehistory to 1450 CE ..... 3 credits
- HIS 102 World History: 1450 CE to Present ..... 3 credits
- \*HIS 105 U.S. History to 1877..... 3 credits
- \*HIS 106 U.S. History Since 1877 ..... 3 credits
- \*HIS 114 Introduction to Mexican-American History ..... 3 credits
- \*HIS 155 European History to 1750..... 3 credits
- \*HIS 156 European History since 1700 ..... 3 credits
- \*HIS 201 History of Women in America..... 3 credits
- \*POS 110 United States Government..... 3 credits
- PSY 101 Introduction to Psychology ..... 3 credits
- PSY 240 Developmental Psychology ..... 3 credits
- PSY 250 Social Psychology ..... 3 credits
- SOC 101 Introduction to Sociology ..... 3 credits
- SOC 121 Social Problems ..... 3 credits
- SOC 212 Sex and Gender in Society ..... 3 credits
- SOC 215 Ethnicity and Race ..... 3 credits
- SOC 225 Sociology of the Family ..... 3 credits

**Institutions in the Americas**

- \*HIS 105 U.S. History to 1877 ..... 3 credits
- \*HIS 106 U.S. History Since 1877 ..... 3 credits
- \*HIS 114 Introduction to Mexican-American History ..... 3 credits
- \*HIS 201 History of Women in America..... 3 credits
- \*POS 110 United States Government..... 3 credits

# REQUEST TO APPROVE MODIFICATION OF THE GENERAL EDUCATION PROGRAM

**Recommendation:** The Instructional Council (IC) recommends approval of modification to the General Education Program that adds a terminal and stackable General Education Certificate of Proficiency (CP)

**Summary:** In June 2023, the AZTransfer Steering Committee voted to “consolidate the existing AGECE<sup>1</sup> structure from three AGECE pathways to one AGECE pathway” that “will be adopted by each institution no later than the 2026-2027 catalog year.”<sup>2</sup> The Arts and Science Division has worked towards implementing a singular, new AGECE pathway in Fall 2025. This work coincided with former President Hazelbaker’s strategic initiative request to “implement a Certificate of Proficiency for General Education” through which students can complete their AGECE curriculum.<sup>3</sup>

As such, the Arts and Science Division proposes a General Education CP that is both terminal and stackable with NPC’s [transfer degrees](#). The most important goal of this CP is to increase student completion of the AGECE curriculum and transfer degrees. Other goals include making the AGECE curriculum clearer for students and advisors and increasing the efficiency of the transfer degree proposal process.

Development of this proposal included collaborations and feedback opportunities among the Vice President of Learning and Student Services, the two deans who oversee transfer programs (A&S, CTE), the Arts and Science chairs, the Business chair, the curriculum coordinator, and the Instructional Council, among other consultees.

---

<sup>1</sup> Arizona General Education Curriculum

<sup>2</sup> AZTransfer Steering Committee Meeting Notes, June 13 2023, <https://aztransmac2.asu.edu/cgi-bin/WebObjects/ATF.woa/wa/meetingReport?ID=3659>.

<sup>3</sup> Northland Pioneer College, “Improve Student Outcomes,” 2021-2024 Strategic Plan, <https://www.npc.edu/administration/2021-24-strategic-plan>.



# Transfer Degree

## General Education, CP

The **General Education Certificate of Proficiency (CP)** is designed for students planning to continue their education by transferring to one of the three Arizona public universities. When completed, the **certificate** fulfills the requirements of the Arizona General Education Curriculum (AGEC) that will transfer to any of the three public Arizona state universities as a block meeting all lower division general education requirements. (see *What is AGEC?*). As such, the certificate offers foundational education that provides broad general knowledge.

### NPC Requirements

The **General Education, Certificate of Proficiency (CP)** requires a minimum of **32 hours of course credits** with a grade of “C” or better in all courses and a minimum cumulative grade-point average (GPA) of 2.5 on a 4.0 scale.

Some courses have **placement requirements** or **prerequisites** that may result in coursework beyond 32 credits. These courses, too, require a grade of “C” or better. For information about prerequisites, see an academic adviser.

In most general education courses, special emphasis is placed on developing written communication skills with intensive writing requirements. These courses also emphasize developing and engaging in critical thinking around course topics.

Race and ethnic issue awareness are embedded throughout the general education requirements.

NPC’s district has set the minimum in-residence credits for an AGEC at 15 credits. However, students should follow the CP graduation requirement that 75 percent of their credits are required to be in residence. This percentage exceeds the 15-credit minimum.

## Total Credits • 32 credits

Completion of the 32 credits fulfills requirements for the Arizona General Education Curriculum (AGEC).

### General Education Courses

**Arts and Humanities** ..... **6 credits**  
(Select two courses under Arts and Humanities in the General Education Course List)

**Written and Oral Communication** ..... **6 credits**  
ENL 101 College Composition I ..... 3 credits  
ENL 102 College Composition II ..... 3 credits

**Natural Sciences** ..... **4 credits**  
(Select one course under Natural Sciences in the General Education Course List)

**Quantitative Reasoning** ..... **3 credits**  
Select one of the following:  
MAT 142 College Mathematics with Contemporary Applications ..... 3 credits  
MAT 152 Advanced Algebra ..... 3 credits  
Or any course under Quantitative Reasoning in the General Education Course List for which MAT 142 or MAT 152 is a prerequisite.

**Social and Behavioral Sciences** ..... **6 credits**  
(Select two courses under Social and Behavioral Sciences in the General Education Course List. Between Social and Behavioral Sciences and Institutions in the Americas, students must take courses within at least two different prefixes.)

**Institutions in the Americas** ..... **3 credits**  
(Select one course under Institutions in the Americas in the General Education Course List. Between Social and Behavioral Sciences and Institutions in the Americas, students must take courses within at least two different prefixes.)

**Additional Requirements.....4 credits**

Select one of the following:

Foreign Language.....4 credits

One foreign language course in the General Education Course Options

OR

Natural Sciences.....4 credits

One unduplicated course under Natural Sciences in the General Education Course Options

## Request to approve Fiscal Year 26 Budget Calendar and Budget Assumptions

**Recommendation:**

Staff recommends approval of the fiscal year 2025-2026 (FY26) Budget Calendar and Assumptions.

**Summary:**

The development of the budget cycle starts in July of each year, when NPC develops and submits its State Aid request. The consolidated AZ Community Colleges State Aid request is due to the state by September 1<sup>st</sup> of each year. In order to complete the State Aid Request, transactions for Accounts Payable, Purchasing and Grants for the prior year ending June 30 must adhere to a tight deadline for completion.

The District Governing Board will be asked to approve the Budget Calendar and Assumptions in October.



**Northland Pioneer College**

Post Office Box 610 • Holbrook, AZ 86025 • (928) 524-7311 • Fax (928) 524-7312 • [www.npc.edu](http://www.npc.edu)

# BUDGET DEVELOPMENT CALENDAR

FISCAL YEAR 2025-2026

PROPOSED

ACTIVITY	RESOURCE	DUE BY
1. Receive budget calendar and budget assumptions	DGB	✓17 September 2024
2. Approve budget calendar and budget assumptions	DGB	15 October 2024
3. Provide budget training for supervisors/department managers	CFO	7 November 2024
4. Distribute materials for operational & capital budgets and staffing requests	Financial Services	8 November 2024
5. President, CHRO, faculty, CASO meet on compensation	President, CHRO, FA, CASO	17 November 2024 to 23 January 2025
6. Financial Services receives department budget & justifications	Department Budget Managers & Financial Services	23 January 2025
7. President's Cabinet receives staffing requests	Department Budget Managers & President's Cabinet	23 January 2025
8. President receives compensation recommendation	President, CHRO, FA, CASO	23 January 2025
9. President's Cabinet finalizes staffing needs	President's Cabinet	10 February 2025
10. President's Cabinet reviews operational & capital budget requests, including compensation	President's Cabinet	10 February 2025
11. Receive introductory budget analysis	DGB	18 February 2025
12. Receive tuition and fee schedules	DGB	18 February 2025
13. Receive compensation proposal	DGB	18 February 2025
14. Budget Hearing (if necessary)	Department Budget Managers & Financial Services	28 February 2025
15. Budget hearing (if necessary)	President's Cabinet	10 March 2025
16. Receive preliminary budget analysis	DGB	18 March 2025
17. Approve tuition and fee schedules	DGB	18 March 2025
18. Approve compensation	DGB	18 March 2025
19. Receive state budget forms and analysis <i>(no later than June 5 A.R.S. 15-1461)</i>	DGB	15 April 2025
20. Adopt or modify preliminary budgets	DGB	15 April 2025
21. Publish notice of <b>budget hearing &amp; special board meeting</b> <i>(not later than 15 days prior to hearing A.R.S. 15-1461)</i>	CFO	2 May 2025
22. Publish <b>budget</b> on website <i>(not later than 15 days prior to hearing A.R.S. 15-1461)</i>	CFO	2 May 2025
23. Publish notice in newspaper and issue a press release for truth in taxation ( <b>TNT</b> ) <b>hearing</b> <i>(14-20 days prior to hearing A.R.S. 15-1461.01)</i>	CFO	2 May 2025
24. 2 <sup>nd</sup> notice in newspaper for <b>TNT hearing</b> <i>(7-10 days prior to hearing A.R.S. 15-1461.01)</i>	CFO	13 May 2025
25. 2 <sup>nd</sup> notice of public <b>budget hearing &amp; special board meeting</b> in newspaper <i>(not later than 5 days prior to hearing A.R.S. 15-1461)</i>	CFO	14 May 2025
26. 2 <sup>nd</sup> publication of <b>budget</b> in newspaper <i>(not later than 5 days prior to hearing A.R.S. 15-1461)</i>	CFO	14 May 2025
27. Conduct public <b>budget hearing</b> and <b>TNT hearing</b> <i>(no later than June 24 A.R.S. 15-1461 &amp; 15-1461.01)</i>	DGB	20 May 2025
28. Adopt property tax levy & final budgets at special meeting	DGB	20 May 2025
29. Notify PTOC of primary property tax levy <i>(within 3 days after hearing A.R.S. 15-1461.01)</i>	CFO	23 May 2025
30. Submit tax levy to Navajo County	CFO	23 May 2025

**Northland Pioneer College  
Budget Development Assumptions  
FY26**

**GENERAL ASSUMPTIONS**

- Budget Development Calendar will establish the due dates.
- Introductory budget analysis for DGB in February will be before budget hearings and will be limited to an overview of expenditure and revenue trends.
- Preliminary budget analysis for DGB in March will include a detailed examination of budget planning.
- Expenditure limit breach will use carry forward amounts to comply with statutory limits.

**REVENUE ASSUMPTIONS**

- State appropriations for equalization and operating state aid is expected to increase compared to the current fiscal year. Rural aid is expected to be flat compared to the current fiscal year.
- Assessed valuations for setting the primary property tax levy will be available in February and a decline is expected due to lower assessed valuations related to a declining real estate market. To offset the decrease, the levy needs to be set at the maximum allowable amount. The maximum is a 2% increase over the prior year, plus the impact of new construction. For FY26 the levy will be set at the maximum allowed.
- The District Governing Board adopts tuition rates on a three-year cycle. The current approved plan covers the period FY24 to FY26.
  - In-district tuition rates reflect a small increase for each year listed:
    - (A) FY2324 is \$70 per in-district credit hour; \$88 per in-state credit hour
    - (B) FY2425 is \$73 per in-district credit hour; \$91 per in-state credit hour
    - (C) FY2526 is \$75 per in-district credit hour; \$94 per in-state credit hour
  - Tuition and general fees are set at a rate that:
    - (A) considers the impact on students, student enrollment, and student retention rates,
    - (B) increases incrementally, and
    - (C) is competitive in our market by maintaining a comparative position to the average overall tuition and general fees at other Arizona community colleges.
- Course fees will be set at a rate to offset expendable supplies and equipment.
- Other revenues will be based on historical information and emerging trends.

## EXPENDITURE ASSUMPTIONS<sup>6</sup>

- Overall expenditures will match revenues.
- Budget requests from Department Budget Managers for operational and capital expenditures are due **January 23, 2025.**
- Budget requests that are higher than the current budget or actual historical spending will require justifications and are due **January 23, 2025.**
- Budget requests to add new employee positions or modify existing contractual positions, including Grant positions, are due **January 23, 2025.**
  
- SALARY SCHEDULES
  - The Compensation Committee is currently evaluating salary ranges for all positions. As soon as information is available it will be shared..
  - The college will continue to develop compensation proposals with the following in mind:
    - (A) consider available funds and the impact to expenditure limit,
    - (B) consider competitive market conditions with the goal to maintain a comparative position to the average increases/rates at other local public entities, other Arizona community colleges, and other similar institutions, and
    - (C) consider salary recommendations received through the shared governance process.
  
- BENEFITS will be developed with:
  - (A) consideration on impacts from third-party partnerships including:
    - (1) Employee benefit trust for medical insurance and life insurance, and
    - (2) Arizona State Retirement System for retirement contributions.
  
- Education partner relationships will be maintained with:
  - (A) Apache County,
  - (B) NAVIT,
  - (C) Dual enrollment, and
  - (D) others.
  
- OPERATING budget requests cover a one-year period.
- CAPITAL budget requests cover a three-year period (FY26, FY27, and FY28).
- GRANT funding will continue to be identified and pursued.
- AUXILIARY fund activities will be maintained.

**Northland Pioneer College  
Budget Development Guidelines  
FY26**

**Budget Categories & Targets:**

Revenues	<ul style="list-style-type: none"> <li>• Administrative Services will prepare the budget.</li> </ul>
Salaries/Wages & Benefits	<ul style="list-style-type: none"> <li>• Human Resources and Administrative Services will prepare the budget for contract positions and the benefits for all positions.</li> <li>• Budget Managers will prepare budget for non-contract positions and include in their department budget requests. These include:             <ul style="list-style-type: none"> <li>○ Adjunct faculty</li> <li>○ Faculty overload</li> <li>○ Temporary employee</li> <li>○ Lab aid</li> <li>○ Substitute faculty</li> </ul> </li> </ul>
Operating Expenditures	<ul style="list-style-type: none"> <li>• Budget to remain level.</li> <li>• Any new programs/services must demonstrate linkage to the strategic plan.</li> </ul>
Capital Expenditures	<ul style="list-style-type: none"> <li>• Budget requests to align with revenues from the operational budget, grant funds, or reserved funds.</li> </ul>

# Request to Approve Anthology Change Order

## **Recommendation:**

Staff recommends approval to proceed with signing Anthology's Change Order that will cease our implementation of Anthology Payroll and support the future integration of ADP in the amount of \$66,844.00

## **Procurement Process and Budget Information:**

This is a budgeted expense utilizing Government Procurement Alliance Contract SOW #2460080.

## **Summary:**

Following the recommendation of our HR leadership, the college discontinued the implementation of Anthology's Payroll module, as it was not a full-service payroll solution and would have required additional partner solutions and possibly external services to complete the system. Instead, NPC will implement ADP as a full-service payroll vendor starting in January 2025. This decision was made after reviewing the costs and capabilities of Anthology's Payroll solution and its partners compared to other full-service payroll vendors. Our executed Anthology contract requires Change Orders to cancel any part of their services. The attached Change Order details Anthology's efforts to integrate ADP with their relevant products. While the Change Order outlines associated costs, we anticipate overall project savings from the unexpended implementation services for Anthology Payroll.





CHANGE ORDER #1  
To SOW #2460080  
dated  
[October 07, 2024]  
Anthology Inc. and Cochise County Community College  
District and Navajo  
County Community College District

## 1. CHANGE ORDER DATA:

a. **Effective Date of Change:** Upon Execution

b. **Change Type:** Scope and Cost Modification

c. **Change Reason:**

- Navajo County Community College District (“NPC”) no longer wishes to incur billable time for Anthology Payroll implementation.
- NPC requests that Anthology provide billable hours for the integration of ADP with Anthology Finance, HCM, and FWM, including the necessary project management time.
- NPC desires to be invoiced separately from Cochise for the time required for the ADP Integration.
- Cochise desires to be invoiced separately for their remaining Anthology Payroll implementation and project management time.
- This does not affect the current 50/50 invoice split with all other billable project work outside of Payroll.

d. **Change Details:**

### (1) Services to be Performed

- Anthology will provide NPC with the necessary required technical, functional and project management services for integrating with ADP.
- Anthology will provide a revised implementation project schedule that reflects the removal of NPC’s Payroll implementation and includes the additional technical, functional and project management hours for the ADP integration.

### (2) Assumptions

- Once Customer executes this Change Order #1, any further modifications will require a new Change Order.



- All assumptions in the SOW apply to this Change Order #1.
- Anthology’s ability to deliver the services depends upon Customer’s full and timely cooperation, the availability of skilled resources, as well as the accuracy and completeness of any information Customer provides. In the event of a failure of any of the foregoing, or if any assumptions herein change or are inaccurate, then the scope of services, duration and costs may change.
- Anthology shall be responsible solely for the integration services of ADP with Anthology Products. NPC shall retain responsibility for the project management of the ADP implementation.

**2. FEES, BILLING AND PAYMENT SCHEDULE:**

**Impact on fees, if any:** Yes. The additional Estimated Fees for this Change Order #1 are set forth below.

Customer shall pay the Estimated Fees on a time and materials (T&M) basis as defined in the table below. The actual cost for the services specified in this Change Order #1 shall not exceed the Estimated Fees by more than 15% without prior written approval from the Customer.

Activity/Role	Hours	Hourly Rate	Estimated Fees
NPC ADP Functional	100	\$167.11	\$16,711.00
NPC ADP Technical	260	\$167.11	\$43,448.60
NPC ADP Project Management	40	\$167.11	\$ 6,684.40
<b>Estimated Fees</b>			\$66,844.00

As of the signing of this Change Order #1, the remaining Cochise Payroll Implementation hours will be billed separately to Cochise on a time and materials (T&M) basis.

**3. ADDITIONAL TERMS & CONDITIONS AND/OR OTHER COMMENTS:**

This Change Order #1 amends the SOW referenced herein. All capitalized terms listed herein shall have the meaning set forth in the SOW.

Except as amended herein, all terms and conditions of the SOW remain unchanged and in full force and effect.



Agreed and accepted by:

Cochise County Community College District

ANTHOLOGY INC.

By: \_\_\_\_\_

By: \_\_\_\_\_

Print: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Navajo County Community College District

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_